

GUERNSEY STATUTORY INSTRUMENT

2022 No. 82

**The Motor Taxation (First Registration Duty) Ordinance
(Amendment) Regulations, 2022**

<i>Made</i>	<i>11th November, 2022</i>
<i>Coming into operation</i>	<i>1st January, 2023</i>
<i>Laid before the States</i>	<i>, 2022</i>

THE COMMITTEE FOR THE ENVIRONMENT & INFRASTRUCTURE, in exercise of the powers conferred on it by sections 2A and 2B of the Motor Taxation and Licensing (Guernsey) Law, 1987^a and of all other powers enabling it in that behalf, hereby makes the following regulations:-

Amendment of the Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016.

1. The Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016^b ("the Ordinance") is amended as follows.

2. In section 4(1) of the Ordinance, for the definition of "**established carbon dioxide emissions figure**", substitute the following definition -

^a Ordres en Conseil Vol. XXX, p. 341; this enactment has been amended.

^b Ordinance No. XIII of 2016.

""established carbon dioxide emissions figure" means the carbon dioxide emissions figure attributed to a motor vehicle in an official document, being -

- (a) if there is a Worldwide Harmonised Light Vehicle Test Procedure combined figure ("WLTP figure") so attributed to the motor vehicle, the WLTP figure,
- (b) if there is no WLTP figure so attributed to the motor vehicle but there is at least one other figure attributed to the motor vehicle as the combined figure, that other combined figure, or if there is more than one, the lower or lowest of those other combined figures, or
- (c) where there is neither a WLTP figure nor any other combined figure so attributed to the motor vehicle, the lower or lowest figure so attributed to the motor vehicle,".

3. In Table 1 of the Schedule to the Ordinance, for column 5 of the table, substitute the following column -

"(5) CARBON DIOXIDE EMISSIONS DUTY (£)
50
185

570
840
1110
1500".

4. For Table 2 of the Schedule to the Ordinance, substitute the following table -

"TABLE 2
MOTORCYCLES

VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	CARBON DIOXIDE EMISSIONS DUTY (£)
0	25
1 to 500	50
501 and over	100".

Transitional provisions.

5. (1) This regulation applies where -
- (a) a contract to purchase a motor vehicle is entered into before the commencement of these Regulations, and
 - (i) a deposit of at least 10% of the purchase price is paid before the commencement of these Regulations, or
 - (ii) the contract to purchase includes a part exchange agreement, and
 - (b) the importation of the vehicle to Guernsey takes place,

and the application for first registration of the vehicle is made, within one year of the date of the contract to purchase.

(2) Where this regulation applies, the Ordinance applies to the motor vehicle concerned as if the amendments made to the Ordinance by regulations 2, 3 and 4 have no effect.

Citation.

6. These Regulations may be cited as The Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2022.

Commencement.

7. These Regulations shall come into force on 1st January, 2023.

Dated this 11th day of November, 2022

A handwritten signature in black ink, appearing to read 'H.L. de Sausmarez', written in a cursive style.

Deputy H.L. de Sausmarez
President of the Committee for the Environment & Infrastructure
For and on behalf of the Committee

EXPLANATORY NOTE

(This Note is not part of these Regulations)

These Regulations amend the Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016. In particular, they effectively change the rates and bands of First Registration Duty payable under that Ordinance.

These Regulations come into force on 1st January, 2023.