

GUERNSEY STATUTORY INSTRUMENT

2023 No. 137

**The Motor Taxation (First Registration Duty) Ordinance
(Amendment) Regulations, 2023**

<i>Made</i>	<i>December, 2023</i>
<i>Coming into operation</i>	<i>1st January, 2024</i>
<i>Laid before the States</i>	<i>, 2024</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:-

Revocation of the 2022 Regulations.

1. The Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2022^b are revoked.

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

2. (1) The Motor Taxation (First Registration Duty) (Guernsey)

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

^b G.S.I. No. 82 of 2022.

Ordinance, 2016^c ("the Ordinance") is amended as follows.

(2) For Table 1 of the Schedule, substitute the following table -

"TABLE 1

MOTOR VEHICLES OTHER THAN MOTORCYCLES

Band	(1) DIESEL CLASS VEHICLE'S ESTABLISHED CARBON DIOXIDE EMISSIONS FIGURE (g/km)	(2) NON-DIESEL CLASS VEHICLE'S ESTABLISHED CARBON DIOXIDE EMISSIONS FIGURE (g/km)	(3) DIESEL CLASS VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	(4) NON-DIESEL CLASS VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	(5) CARBON DIOXIDE EMISSIONS DUTY (£)
1	0 to 100	0 to 110	0 to 1000	0 to 1000	55
2	101 to 110	111 to 130	1001 to 1150	1001 to 1350	200
3	111 to 120	131 to 140	1151 to 1300	1351 to 1500	610
4	121 to 130	141 to 150	1301 to 1450	1501 to 1650	900
5	131 to 140	151 to 165	1451 to 1600	1651 to 1800	1190
6	141 to 150	166 to 180	1601 to 2000	1801 to 2200	1600
7	151 to 200	181 to 230	2001 to 2500	2201 to 2700	2000
8	201 and over	231 and over	2501 and over	2701 and over	2500

".

(3) For Table 2 of the Schedule, substitute the following table -

"TABLE 2

MOTORCYCLES

Band	VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	CARBON DIOXIDE EMISSIONS DUTY (£)
1	0	25

^c Ordinance No. XIII of 2016. This enactment has been amended.

2	1 to 500	55
3	501 and over	110

”.

Transitional provision.

3. (1) This regulation applies where a contract to purchase a motor vehicle that has not been previously registered in another jurisdiction is entered into on or after 1st January 2023 and before the commencement of these Regulations, and -

- (a) a deposit of at least 10% of the purchase price is paid before the commencement of these Regulations, or
- (b) the contract to purchase includes a part exchange agreement.

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

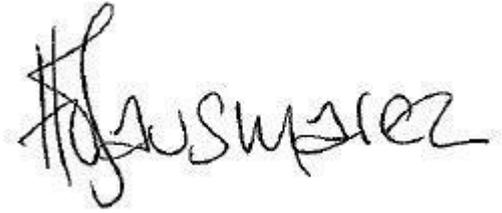
Citation.

4. These Regulations may be cited as the Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2023.

Commencement.

5. These Regulations shall come into force on 1st January, 2024.

Dated this 18 day of December, 2023

A handwritten signature in black ink, appearing to read 'Lindsay de Sausmarez', with a stylized initial 'L'.

Deputy Lindsay 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 motor tax payable under that Ordinance.

These Regulations come into force on 1st January, 2024.