

ORDINANCE
OF THE STATES OF DELIBERATION

ENTITLED

The Motor Taxation (First Registration Duty) (Guernsey)
Ordinance, 2016 *

[CONSOLIDATED TEXT]

NOTE

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* No. XIII of 2016; as amended by the: Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2024 (No. XXVII of 2024); Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2025 (No. ** of 2025); Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2022 (G.S.I. No. 82 of 2022); Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2023 (G.S.I. No. 137 of 2023).

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ARRANGEMENT OF SECTIONS

1. Taxation upon first registration of a motor vehicle.
2. Transitional provision.
3. Amendment to the 1987 Law.
4. Interpretation.
5. Citation.
6. Commencement.

SCHEDULE First registration duty rates and calculation.

(Made on 16th February, 2016.)

The Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016

THE STATES, in pursuance of their Resolution of the 30th July, 2015^a and in exercise of the powers conferred on them by sections 2 and 28A of the Motor Taxation and Licensing (Guernsey) Law, 1987^b, hereby order: –

Taxation upon first registration of a motor vehicle.

1. Motor tax based on a motor vehicle's carbon dioxide emissions shall be charged and paid upon the first registration of a motor vehicle ("**first registration duty**") at the rates, and in accordance with the calculation, set out in the Schedule.

Transitional provision.

2. Where, in relation to a motor vehicle –

- (a) a contract to purchase is entered into on a date that precedes the commencement of this Ordinance, and
 - (i) a deposit of at least 10% of the purchase price is paid on a date that precedes the commencement of this Ordinance, or
 - (ii) the contract to purchase includes a part exchange agreement, and

^a Article XIII of Billet d'État No. XIV of 2015.

^b Ordres en Conseil Vol. XXX, p. 341; amended by Vol. XXXI, p. 278; Vol. XXXIII, p. 127, Vol. XXXVI, p. 256; Vol. XL, p. 298; Order in Council No. XIX of 2007; Recueil d'Ordonnances Tome XXVI, p. 90; and Tome XXIX, p.406.

- (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,

the motor vehicle shall be exempt from first registration duty.

Amendment to the 1987 Law.

3. (1) The principal Law is amended as follows.

(2) In section 2(10) of the principal Law, delete "and the rates of taxes chargeable thereunder".

(3) In section 2A of the principal Law –

- (a) in paragraph (l) delete "and",
- (b) in paragraph (m) for the full-stop at the end of the paragraph substitute ",and", and
- (c) after paragraph (m) insert –
 - "(n) the rates (including the bands) of any motor tax chargeable under this Law."

Interpretation.

4. (1) In this Ordinance –

"carbon dioxide emissions" means, in relation to a motor vehicle, the grams per kilometre of carbon dioxide emitted by the vehicle,

"carbon dioxide emissions duty" has the meaning given in paragraph 2 of the Schedule,

"contract to purchase" means a contract to purchase a motor vehicle which includes the vehicle's full specification (including, without limitation, the vehicle's make, model, colour, engine size and factory fitted options), delivery date and price,

"enactment" means any Law, Ordinance or subordinate legislation,

"engine size" means, in relation to a motor vehicle, the cylinder capacity in cubic centimetres of the vehicle's engine,

[**"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,]

"established engine size figure" means the engine size figure attributed to a motor vehicle in an official document,

"first registration" means –

- (a) the first registration in Guernsey of a motor vehicle that has not been registered outside of Guernsey,
- (b) the re-registration in Guernsey of a motor vehicle that has previously been registered outside of Guernsey provided that the vehicle has not been previously registered in Guernsey,

and for the purposes of this definition –

- (i) the expression **"first registered"** shall be construed accordingly, and
- (ii) the expression **"registered outside of Guernsey"** includes registered in Alderney,

and for the avoidance of doubt, a motor vehicle registered in Alderney includes a motor vehicle registered in the Alderney part of the register of motor vehicles,

"first registration duty" has the meaning given in section 1,

"motorcycle" includes a moped and motorcycle as described in

Schedule 4 of the Driving Licences (Guernsey) Ordinance, 1995,

"official document" means –

- (a) a motor vehicle registration certificate or motor vehicle log book issued by the government authority responsible for managing the central register of motor vehicles –
 - (i) in Jersey, the Isle of Man, or
 - (ii) of a member state of the European Union,
- (b) the official form for registration of a new motor vehicle or new imported vehicle issued by the United Kingdom's government authority responsible for managing the central register of motor vehicles (including, without limitation, the V55 Form),
- (c) a European Community Whole Vehicle Type Approval Certificate (ECWVTA) or a Type Approval Certificate issued by a government authority responsible for managing the central register of motor vehicles of a member state of the European Union,
- (d) a Certificate of Conformity or declaration issued by a motor vehicle's manufacturer,
- (e) any other document prescribed by regulations made by the Committee,

"part exchange agreement" means an agreement to sell a motor vehicle as part payment for the purchase of a motor vehicle,

"principal Law" means the Motor Taxation and Licensing (Guernsey) Law, 1987,

"register of motor vehicles" means the register of motor vehicles required under the principal Law, and maintained under the Ordonnance supplémentaire à l'Ordonnance ayant rapport au Trafic Véhiculaire en cette Île^c,

"subordinate legislation" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any enactment and having legislative effect,

and other expressions have the same meanings as in the principal Law.

(2) Any reference in this Ordinance to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

NOTE

In section 4, the definition of the expression "established carbon dioxide emissions figure" in subsection (1) was substituted by the Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2022, regulation 2, with effect from 1st January, 2023, subject to the transitional provisions in regulation 5 of the 2022 Regulations.

^c Recueil d'Ordonnances Tome VI, p. 89; as amended by Recueil d'Ordonnances Tome XXIX, p. 406; and Tome XXXII, p. 93 (there are other amendments not relevant to this Ordinance).

Citation.

5. This Ordinance may be cited as the Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016.

Commencement.

6. This Ordinance shall come into force on the 1st May, 2016.

FIRST REGISTRATION DUTY RATES AND CALCULATION

First registration duty calculation.

1. First registration duty, in respect of a motor vehicle, shall be equal to the vehicle's carbon dioxide emissions duty.

Carbon dioxide emissions duty.

2. (1) In this Ordinance, "**carbon dioxide emissions duty**" means –

(a) in respect of a motor vehicle (other than a motorcycle) with –

(i) an established carbon dioxide emissions figure specified in column 1 (for a diesel class vehicle) or column 2 (for a vehicle other than a diesel class vehicle) of Table 1, or

(ii) an established engine size figure specified in column 3 (for a diesel class vehicle) or column 4 (for a vehicle other than a diesel class vehicle) of Table 1, where item (i) does not apply because the motor vehicle does not have an established carbon dioxide emissions figure,

the corresponding amount set out in column 5 of Table 1 in relation to the established carbon dioxide emissions figure, or the established engine size figure, as the case may be, and

- (b) in respect of a motorcycle with an established engine size figure specified in column 1 of Table 2, the corresponding amount set out in column 2 of Table 2 in relation to the established engine size figure.

(2) In this Schedule –

"diesel" means heavy oil,

"diesel class vehicle" means a vehicle constructed or modified so as to be, propelled by, or capable of being propelled by, diesel, and

"heavy oil" has the meaning given in the Fourth Schedule to the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^d.

[TABLE 1
MOTOR VEHICLES

Band	(1)	(2)	(3)	(4)	[(5)
	DIESEL CLASS VEHICLE'S ESTABLISHED CARBON DIOXIDE EMISSIONS	NON-DIESEL CLASS VEHICLE'S ESTABLISHED CARBON DIOXIDE	DIESEL CLASS VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	NON-DIESEL CLASS VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	CARBON DIOXIDE EMISSIONS DUTY (£)

^d Ordres en Conseil Vol. XXIII, p. 573; as amended by Ordres en Conseil Vol. XXIV, p. 87; Vol. XXXI, p. 278; Vol. XXXIII, p. 217; Vol. X of 2004; No. II of 2010; No. XIV of 2007; No. XV of 2012; No. XXXIII of 2003; Recueil d'Ordonnances Tome XXIX, p. 406; Tome XXIX, p. 543; Tome XXXII, p. 668; Tome XXXII, p. 607; Tome XXXIII, p. 38; Tome XXXIII, p. 329; Tome XXXIII, p. 671; No. LII of 2010; No. XLVII of 2011; No. L of 2012; No. XXVI of 2013; No. XLIII of 2013; No. XL of 2014; G.S.I. No. 56 of 2008; G.S.I. No. 76 of 2009; G.S.I. No. 97 of 2010; G.S.I. No. 42 of 2011; G.S.I. No. 54 of 2012; G.S.I. No. 53 of 2013; G.S.I. No. 61 of 2014; and G.S.I. No. 70 of 2015.

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	FIGURE (g/km)	EMISSIONS FIGURE (g/km)			
1	0 to 100	0 to 110	0 to 1000	0 to 1000	62
2	101 to 110	111 to 130	1001 to 1150	1001 to 1350	223
3	111 to 120	131 to 140	1151 to 1300	1351 to 1500	682
4	121 to 130	141 to 150	1301 to 1450	1501 to 1650	1006
5	131 to 140	151 to 165	1451 to 1600	1651 to 1800	1330
6	141 to 150	166 to 180	1601 to 2000	1801 to 2200	1788
7	151 to 200	181 to 230	2001 to 2500	2201 to 2700	2235
8	200 and over	231 and over	2501 and over	2701 and over	2794

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[TABLE 2
MOTORCYCLES

Band	VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	CARBON DIOXIDE EMISSIONS DUTY (£)
1	0	28
2	1 to 500	62
3	501 and over	123

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NOTE

In the Schedule, first, Table 1 and, second, Table 2 were substituted by the Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2025, respectively section 1(1)(a) and section 1(1)(b), with effect from 1st January, 2026, subject to the provisions of section 1(2) and (3) of the 2025 Ordinance.¹

¹ Table 1 was previously amended and Table 2 substituted by the Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2022, respectively regulation 3 and regulation 4, with effect from 1st January, 2023, subject to the transitional provisions in regulation 5 of the 2022 Regulations. Table 1 and Table 2 were both previously substituted by the: Motor Taxation (First Registration

Duty) Ordinance (Amendment) Regulations, 2023, regulation 2, with effect from 1st January, 2024, subject to the transitional provision in regulation 3 of the 2023 Regulations; Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2024, respectively section 2(1)(a) and section 2(2)(b), with effect from 1st January, 2025, subject to the provisions of section 2(2) and (3) of the 2024 Ordinance.