

The Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2024

THE STATES, in pursuance of their Resolution of the 8th November, 2024^a, and in exercise of the powers conferred on them by section 28A of the Motor Taxation and Licensing (Guernsey) Law, 1987^b, and all other powers enabling them in that behalf, hereby order:-

Amendment of the 1987 Law.

1. In the Motor Taxation and Licensing (Guernsey) Law, 1987 -
 - (a) after paragraph (10), insert the following paragraph -

"(10A) without prejudice to the generality of section 2A(n), the rates of motor tax chargeable upon the first registration of a motor vehicle ("**first registration duty**")," and
 - (b) in section 2A, in paragraph (n) after the words "under this Law", insert "(excluding first registration duty)".

Amendment of the 2016 Ordinance, etc.

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

^a Article I of Billet d'État No. XIX of 2024.

^b Ordres en Conseil Vo. XXX, p. 341; this enactment has been amended.

Ordinance, 2016 ("the 2016 Ordinance") is amended as follows -

- (a) for Table 1 of the Schedule to the 2016 Ordinance, substitute the following table -

"TABLE 1
MOTOR VEHICLES

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	57
2	101 to 110	111 to 130	1001 to 1150	1001 to 1350	206
3	111 to 120	131 to 140	1151 to 1300	1351 to 1500	630
4	121 to 130	141 to 150	1301 to 1450	1501 to 1650	929
5	131 to 140	151 to 165	1451 to 1600	1651 to 1800	1228
6	141 to 150	166 to 180	1601 to 2000	1801 to 2200	1651
7	151 to 200	181 to 230	2001 to 2500	2201 to 2700	2064
8	200 and over	231 and over	2501 and over	2701 and over	2580

"

, and

- (b) for Table 2 of the Schedule to the 2016 Ordinance, substitute the following table -

"TABLE 2
MOTORCYCLES

Band	VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	CARBON DIOXIDE EMISSIONS DUTY (£)
1	0	26
2	1 to 500	57
3	501 and over	114

"

(2) This subsection applies where a contract to purchase a motor vehicle that has not been previously registered in another jurisdiction is entered into since the coming into force of the Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2023^c ("**the 2023 Regulations**") and before the commencement of this Ordinance, and –

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

(3) Where subsection (2) applies, the 2016 Ordinance applies to the motor vehicle concerned as if the amendments made to the 2016 Ordinance by subsection (1) have no effect.

(4) The 2023 Regulations are revoked, without prejudice to the operation of the transitional provisions set out in those Regulations.

^c G.S.I. No. 137 of 2023.

Extent.

3. This Ordinance shall have effect on the Island of Guernsey.

Citation.

4. This Ordinance may be cited as the Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2024.

Commencement.

5. (1) This Ordinance, other than section 2, shall come into force on the day it is enacted.

- (2) Section 2 of this Ordinance shall come into force on 1st January 2025.