

GUERNSEY STATUTORY INSTRUMENT

2025 No. 110

**The Income Tax (Guernsey)
(Valuation of Benefits in Kind)
(Amendment) Regulations, 2025**

<i>Made</i>	<i>3rd November, 2025</i>
<i>Coming into operation</i>	<i>1st January, 2026</i>
<i>Laid before the States</i>	<i>, 2026</i>

THE POLICY AND RESOURCES COMMITTEE, in exercise of the powers conferred upon it by sections 8(2)(b) and 203A of the Income Tax (Guernsey) Law, 1975, as amended^a and all other powers enabling it in that behalf, hereby makes the following regulations:-

Amendment of 2010 Regulations.

1. The Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010^b are further amended as follows.

2. In regulation 1 for "2023, 2024 and 2025" substitute "2026, 2027 and 2028".

3. In regulation 2(2) for the table appearing beneath subparagraph (d)

^a Ordres en Conseil Vol. XXV, p. 124; the Law has been amended.

^b G.S.I. No. 4 of 2010; the Regulations have been amended.

under the heading "Table 1" substitute the following table -

Type of motor vehicle	Amount of benefit
Motor cycles	Nil
Vans, lorries and other commercial vehicles	Nil
Cars	£1,565 (for the year of charge 2026) £1,610 (for the year of charge 2027) £1,660 (for the year of charge 2028 and any later year)

4. In regulation 2(2) for the table appearing beneath the heading "Table 2" substitute the following table -

Cars	Vehicle benefit charge
	20% of cost of car (for the years of charge 2026, 2027, 2028 and any later year)

5. In regulation 3(2) for the table substitute the following table -

Category of hotel or guesthouse as	Category of individual	Amount of benefit

determined by States Committee for Economic Development		
3, 4 & 5 star	Individuals other than children described elsewhere in this table - single person	£2,970 (for the year of charge 2026) £3,060 (for the year of charge 2027) £3,155 (for the year of charge 2028 and any later year)
3, 4 & 5 star	Individuals other than children described elsewhere in this table - married couples	£4,965 (for the year of charge 2026) £5,115 (for the year of charge 2027) £5,265 (for the year of charge 2028 and any later year)
3, 4 & 5 star	Children aged less than 1 year at 31 st December in the relevant year	Nil
3, 4 & 5 star	Children aged 1 year or more but less than 5 years at 31 st December in the relevant year	£475 (for the year of charge 2026) £490 (for the year of charge 2027) £505 (for the year of charge 2028 and any later year)
3, 4 & 5 star	Children aged 5 years or more but less than 17 years at 31 st December in the relevant year	£1,335 (for the year of charge 2026) £1,375 (for the year of charge 2027) £1,415 (for the year of charge 2028 and any later year)
3, 4 & 5 star	Children aged 17 years or more at 31 st December in the relevant year and still in formal education	£1,960 (for the year of charge 2026) £2,020 (for the year of charge 2027) £2,080 (for the year of charge 2028 and any later year)
1 & 2 star	Individuals other than	£2,585 (for the year of

	children described elsewhere in this table - single person	charge 2026) £2,665 (for the year of charge 2027) £2,745 (for the year of charge 2028 and any later year)
1 & 2 star	Individuals other than children described elsewhere in this table - married couples	£4,320 (for the year of charge 2026) £4,450 (for the year of charge 2027) £4,585 (for the year of charge 2028 and any later year)
1 & 2 star	Children aged less than 1 year at 31 st December in the relevant year	Nil
1 & 2 star	Children aged 1 year or more but less than 5 years at 31 st December in the relevant year	£475 (for the year of charge 2026) £490 (for the year of charge 2027) £505 (for the year of charge 2028 and any later year)
1 & 2 star	Children aged 5 years or more but less than 17 years at 31 st December in the relevant year	£1,160 (for the year of charge 2026) £1,195 (for the year of charge 2027) £1,230 (for the year of charge 2028 and any later year)
1 & 2 star	Children aged 17 years or more at 31 st December in the relevant year and still in formal education	£1,720 (for the year of charge 2026) £1,770 (for the year of charge 2027) £1,825 (for the year of charge 2028 and any later year)

Citation.

6. These Regulations may be cited as the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2025.

Commencement.

7. These Regulations shall come into force on the 1st January, 2026 and shall have effect in respect of the years of charge 2026, 2027 and 2028 and any later year.

Dated this 3rd day of November, 2025



DEPUTY H. L. DE SAUSMAREZ

President of the Policy and Resources Committee

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the regulations)

These Regulations amend the Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010 by modifying the value of the benefits from motor vehicles, and accommodation benefits for the specified categories of taxpayer (for example, proprietary directors and proprietary employees in a hotel or guesthouse), for the years of charge 2026, 2027 and 2028 (and, unless further provision is made, any subsequent year).