

# The Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2025

THE STATES, in pursuance of their Resolution of the 5<sup>th</sup> November, 2025<sup>a</sup>, and in exercise of the powers conferred on them by section 28A of the Motor Taxation and Licensing (Guernsey) Law, 1987<sup>b</sup>, and all other powers enabling them in that behalf, hereby order:-

## Amendment of the 2016 Ordinance, etc.

1. (1) The Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016<sup>c</sup> ("the 2016 Ordinance") is amended as follows -

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

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<sup>a</sup> Article I of Billet d'État No. XXVIII of 2025.

<sup>b</sup> Ordres en Conseil Vo. XXX, p. 341; this enactment has been amended.

<sup>c</sup> Ordinance No. XIII of 2016; this enactment has been amended.

"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	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

"

, 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	28
2	1 to 500	62
3	501 and over	123

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(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 section 2 of the Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2024 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.

**Extent.**

- 2. This Ordinance shall have effect on the Island of Guernsey.

**Citation.**

- 3. This Ordinance may be cited as the Motor Taxation (First Registration Duty of Motor Vehicles) (Guernsey) Ordinance, 2025.

**Commencement.**

- 4. This Ordinance shall come into force on 1<sup>st</sup> January 2026.