

**ENVIRONMENT DEPARTMENT
THE MOTOR TAXATION (FIRST REGISTRATION DUTY) (GUERNSEY)
ORDINANCE, 2016**

Implementation

1st May 2016

Taxation upon first registration of a motor vehicle

Motor tax based on a motor vehicle's carbon dioxide emissions shall be charged and paid upon the first registration of a motor vehicle at the rates set out in tables 1 & 2 below. If the motor vehicle does not have a carbon dioxide emissions figure then it will be based on engine size. There is a differential for diesel and non-diesel class vehicles in view of the significantly higher levels of Nitrogen Dioxide (NOx) and particulates that diesel class vehicles emit.

Transitional provision

Motor vehicles for which a contract to purchase has been entered into on a date before 1st May 2016 will be exempt from first registration duty provided that a 10% deposit has been paid or the contract provides for a part-exchange. The importation of the vehicle to Guernsey must take place within one year if the date of the contract to purchase.

Charges

TABLE 1 - MOTOR VEHICLES OTHER THAN MOTORCYCLES

(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 EMISSION S DUTY (£)
0 to 100	0 to 110	0 to 1000	0 to 1000	0
101 to 110	111 to 130	1001 to 1150	1001 to 1350	150
111 to 120	131 to 140	1151 to 1300	1351 to 1500	285
121 to 130	141 to 150	1301 to 1450	1501 to 1650	420
131 to 140	151 to 165	1451 to 1600	1651 to 1800	555
141 and over	166 and over	1601 and over	1801 and over	690

TABLE 2 - MOTORCYCLES

VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	CARBON DIOXIDE EMISSIONS DUTY (£)
0 to 500	0
501 and over	100

If the Ordinance is approved at the February 2016 States meeting, a Regulation will be made for the following exemptions and preferential rates to be applied:

Exemptions

It is proposed that the following classes or uses of motor vehicles will be exempt from First Registration Duty payable under the 2016 Ordinance:

- Emergency vehicles used by, the fire and rescue or ambulance services, or at a motor vehicle race or other sports event;
- Agricultural tractors;
- Road repairing machines;
- Motor vehicles driven by or used for the carriage of a person with a disability and constructed or adapted to allow the person with a disability access to the vehicle whether as a driver or a passenger;
- Invalid carriages;
- Motor vehicles that are constructed 30 years or more prior to the date on which they are first registered;
- Minibuses registered in the name of a non-profit organisation registered on the Register of Non-Profit Organisations (Charities);
- Motor vehicles that are only circulated on the public highway when attending and participating in a motor vehicle race and have been issued with a Competition Car Log Book issued by the Royal Automobile Club Motor Sports Association.

Preferential Rate

Hire cars shall be entitled to a preferential rate of 50% of the amount of the first registration duty payable provided that the vehicle is subsequently shipped for exportation from Guernsey within a period of one year commencing from the date of the vehicle's first registration. These vehicles may not be imported back to Guernsey for a period of two years commencing from the date of the vehicle's exportation from Guernsey.