



First Registration Duty

First Registration Duty applies to new and second-hand vehicles being imported and registered in Guernsey for the first time.

The Duty will be applied as part of the normal vehicle registration process. This Duty is charged in addition to the current registration fee and any other charge applied for the transfer of a specific vehicle registration mark onto a newly registered vehicle.

All personal motor vehicle imports, whether new or second hand, will need to be registered with Driver and Vehicle Licensing, Edward T Wheadon House. Application forms are available at gov.gg/vehicleownership. Alternatively, you can request a form by emailing us at dvl@gov.gg or collect a form from our offices at Edward T Wheadon House.

Calculating the cost of the Duty

The Duty is based on the motor vehicle’s fuel type and either the carbon dioxide (CO₂) emissions or, where there are no CO₂ figures available, the vehicle’s engine size (cc).

For the avoidance of doubt, fully electric vehicles are classed as being “0” CO₂ or, in the case of a motorcycle, “0” cc.

The rates of Duty for all vehicles, except motorcycles, are set out in the table below.

Diesel class vehicle’s established carbon dioxide emissions (g/km)	Non-diesel class vehicle’s established carbon dioxide emissions (g/km)	Diesel class vehicle’s established engine size (cc)	Non-diesel class vehicle’s established engine size (cc)	Carbon dioxide emissions duty (£)
0 to 100	0 to 110	0 to 1000	0 to 1000	55
101 to 110	111 to 130	1001 to 1150	1001 to 1350	200
111 to 120	131 to 140	1151 to 1300	1351 to 1500	610
121 to 130	141 to 150	1301 to 1450	1501 to 1650	900
131 to 140	151 to 165	1451 to 1600	1651 to 1800	1190
141 to 150	166 to 180	1601 to 2000	1801 to 2200	1600
151 to 200	181 to 230	2001 to 2500	2201 to 2700	2000
201 and over	231 and over	2501 and over	2701 and over	2500

There is a higher rate of the Duty for diesel class vehicles in view of the significantly higher levels of Nitrogen Dioxide (NO₂) and particulates that diesel class vehicles emit.

For a motorcycle, the First Registration Duty is calculated based on the established engine size as per the table below.

Vehicle's established engine size (cc)	Carbon dioxide emissions duty (£)
0	25
1 to 500	55
501 and over	110

Exemptions and Preferential Rates

Some types and classes of vehicles can apply for an exemption to the First Registration Duty or, in the case of Hire cars, a preferential rate.

The following classes or uses of motor vehicles will be exempt from the Duty:

- Motor vehicles for which a contract to purchase has been entered into on or after 1 January 2023 and prior to 1 January 2024 and where a 10% deposit has been paid, or the contract provides for a part-exchange. The motor vehicles must not have been previously registered in another jurisdiction. These vehicles will be exempt from the current rate of duty and will pay the rate applicable prior to 1 January 2024.
- Motor vehicles that have previously been registered in Guernsey
- Emergency response 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 that person access to the vehicle and/or to safely drive or be a passenger in the vehicle
- Mobility Scooters
- Motor vehicles that were constructed 30 years or more prior to the date on which they are first registered (in Guernsey)
- 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 / participating in a motor vehicle race and have been issued a Competition Car Logbook issued by the RAC Motor Sports Association.

Hire cars are also entitled to a preferential rate of 50% of the amount of the Duty payable, provided that the vehicle is exported within a period of one year from the vehicle's first registration in Guernsey. These vehicles may not be imported back into Guernsey for a period of two years starting from the date of the vehicle's exportation from Guernsey.

Please note that if these conditions are not met, you shall no longer be entitled to the preferential rate, and must pay the balance of the full amount of the Duty within 30 days of the date of re-importation of the vehicle to Guernsey.

To apply for an exemption, you will need to complete an 'Application to Register a Motor Vehicle - Exemptions and Preferential Rates' form and provide this prior to or at the point of registration with any additional paperwork listed as being required.

Application forms are available at gov.gg/vehicleownership. Alternatively, you can request a form by emailing us at dvl@gov.gg or collect a form from our offices at Edward T Wheadon House.

Emissions figures and engine sizes

For the carbon dioxide (CO₂) emissions figures, if there is a Worldwide Harmonised Light Vehicle Test Procedure combined figure provided in an official document for the vehicle, then this will be used to calculate the First Registration Duty. If there is no WLTP figure for the vehicle, but there is another combined CO₂ figure for the vehicle, then this figure will be used. If there is more than one combined CO₂ figure the lowest will be used. If there is neither a WLTP figure or any other combined figure for the vehicle, the lowest available CO₂ figure for the vehicle will be used.

If there are no recorded carbon dioxide figures on any of the registration documentation, then the vehicle will be registered based on its engine size.

The engine size must be the figure provided in an official document for the vehicle, which must be one of the following:

- (a) a motor vehicle registration certificate or motor vehicle logbook 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.

Legislation

First Registration Duty is charged in accordance with the requirements of the following legislation:

- The Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016;
- The Motor Taxation (First Registration Duty) (Exemptions & Preferential Rates) Regulations, 2016; and the
- The Motor Taxation (First Registration Duty) Ordinance (Amendment) Regulations, 2023.

Contact us

Should you have any questions, please contact Driver and Vehicle Licensing by email at dvl@gov.gg or by phone on 01481 221000. Alternatively, you can attend the Driver and Vehicle Licensing desk at the Edward T Wheadon House office in person.