

First Registration Duty

Public Advice Note



Which vehicles will be liable to the Duty?

It will apply to all 'new' and 'second-hand' vehicles being imported and registered in Guernsey for the first time. However, certain 'low emission' vehicles will be zero rated.

The Duty is based on a motor vehicle's carbon dioxide emissions at the rates set out in tables 1, 2 & 3 overleaf. If the motor vehicle does not have a carbon dioxide emissions figure then it will be based on engine size. There is a higher rate of Duty for diesel class vehicles in view of the significantly higher levels of Nitrogen Dioxide (NOx) and particulates that diesel class vehicles emit.

The Duty will be payable at the point of registering the vehicle with Driver and Vehicle Licensing.

Which vehicles will be zero rated and not attract the Duty?

Petrol vehicles with a CO₂ figure below 110g/km and diesel vehicles with a CO₂ figure below 100g/km will be zero rated and therefore will not attract Duty. Fully electric vehicles will also be zero rated as might certain hybrid vehicles depending on their CO₂ figure. It is worth discussing engine / emission options with your dealer as this could save you money.

Calculating the cost of the Duty

The established carbon dioxide emissions figure for the motor vehicle is used to calculate the Duty applied and will only be accepted from an official document (principally a 'motor vehicle registration certificate', 'V55 Registration form', 'Certificate of Conformity' or 'Type Approval Certificate'). If the motor vehicle does not have an established carbon dioxide emissions figure, then the motor vehicle's established engine size figure will be used instead.

The Duty shall be levied as per the following tables.

TABLE 1 – NON-DIESEL CLASS MOTOR VEHICLES (OTHER THAN MOTORCYCLES)

NON-DIESEL CLASS VEHICLE'S ESTABLISHED CARBON DIOXIDE EMISSIONS FIGURE (g/km)	NON-DIESEL CLASS VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc) (IF CO ₂ FIGURE UNAVAILABLE)	FIRST REGISTRATION DUTY (£)
0 to 110	0 to 1000	0
111 to 130	1001 to 1350	150
131 to 140	1351 to 1500	285
141 to 150	1501 to 1650	420
151 to 165	1651 to 1800	555
166 and over	1801 and over	690

TABLE 2 – DIESEL CLASS MOTOR VEHICLES (OTHER THAN MOTORCYCLES)

DIESEL CLASS VEHICLE'S ESTABLISHED CARBON DIOXIDE EMISSIONS FIGURE (g/km)	DIESEL CLASS VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc) (IF CO ₂ FIGURE UNAVAILABLE)	FIRST REGISTRATION DUTY (£)
0 to 100	0 to 1000	0
101 to 110	1001 to 1150	150
111 to 120	1151 to 1300	285
121 to 130	1301 to 1450	420
131 to 140	1451 to 1600	555
141 and over	1601 and over	690

A diesel class vehicle means a vehicle constructed or modified so as to be propelled by, or capable of being propelled by diesel. If you are at all unclear about whether your motor vehicle should be classed as a diesel or non-diesel vehicle then please contact us to discuss (details at the bottom of page 4).

TABLE 3 – MOTORCYCLES (EXCLUDING TRICYCLES OVER 50CC)

VEHICLE'S ESTABLISHED ENGINE SIZE FIGURE (cc)	FIRST REGISTRATION DUTY (£)
0 to 500	0
501 and over	100

Registration Requirements

The Duty will be applied as part of the normal vehicle registration process and will be administered through your dealer. This Duty is charged **in addition to the First Registration Fee (£44)** 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 in person at Driver and Vehicle Licensing, Bulwer Avenue. Forms are available at <https://www.gov.gg/vehicleownership> or from our offices at Bulwer Avenue.

Exemptions

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

- 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;
- Invalid carriages;
- Motor vehicles that are 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 Log Book issued by the RAC Motor Sports Association.

Preferential Rates

- **Hire cars** shall be entitled to a preferential rate of 50% of the amount of the Duty payable provided that the vehicle is subsequently 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 commencing 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.

All applications to register a motor vehicle involving 'exemptions' or 'preferential' rates (including those for transitional arrangements) will need to be accompanied by an 'Application to Register a Motor Vehicle - Exemptions and Preferential Rates' form together with any additional paperwork listed as being required, depending on the exemption class specified. Forms are available at <https://www.gov.gg/vehicleownership>, from most dealers or from our offices at Bulwer Avenue.

For further information please telephone 223400, email dvl@gov.gg or alternatively, visit the Driver and Vehicle Licensing office at Bulwer Avenue.

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

- *The Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016*
- *The Motor Taxation (First Registration Duty) (Exemptions & Preferential Rates) Regulations, 2016*

V012021