

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

4th November 2025

Proposition No. P.2025/121

Policy & Resources Committee

The States of Guernsey Annual Budget for 2026

AMENDMENT

Proposed by: Deputy J Ozanne

Seconded by: Deputy L McKenna

In Proposition 8, immediately after "Ordinance of the States" insert "subject to the following amendments to section 2:

1. in the table in paragraph 2:
 - a. in subparagraph (a), for "90.5p" substitute "88.8p";
 - b. in subparagraph (b), for "61.4p" substitute "60.3p";
 - c. in subparagraph (b), for "90.5p" substitute "88.8p";
 - d. in subparagraph (c), for "90.5p" substitute "88.8p"; and
 - e. in subparagraph (d), for "60.5p" substitute "58.8p";

and

2. in the table in paragraph 3: for "60.5p" substitute "58.8p".

Rule 4(1) Information

- a) The proposition does contribute to the States' objectives and policy plans as set out in the Work Plan in that it focuses on addressing urgent social and economic challenges, including helping to tackle the cost-of-living crisis felt most keenly amongst vulnerable and low-income households, through improving both energy access and affordability and so helps to ensure a fair and proportionate transition to greener technologies.

- b) In preparing the proposition(s), consultation has been undertaken with members of the Policy and Resources Committee as well as the President of the Committee for Environment and Infrastructure.
- c) The proposition has been submitted to His Majesty's Procureur for advice on any legal or constitutional implications.
- d) The financial implications to the States of carrying the proposal into effect are a reduction in income of £0.4m compared to the proposed 2026 Budget.
- e) Drafting advice has been sought from the States' Greffier. Advice has been sought from Treasury Officers.

Explanatory note

This amendment proposes to replace the proposed real-terms increase of 1% in the rates of excise duty on fuel (RPIX+1%) with a real-terms decrease of 1% (RPIX-1%).

This is in order to help mitigate the impact of the cost of living crisis amongst those who are in the lower financial quartile in our society, who are the most likely to drive less fuel efficient vehicles and the least likely to be able to afford electric vehicles.

For clarity, the proposed rates are reflected in the Appendix to this amendment.

Appendix

2. Petrol and gas oil -

- | | | |
|-----|---|--|
| (a) | Petrol other than any fuel used for the purpose of air navigation (and subject to b.) | 88.8p per litre |
| (b) | Petrol used for the purpose of marine navigation | 60.3p per litre
where supplied by
an approved trader
except where
supplied to an
approved trader in
which case 88.8p
per litre ^c |
| (c) | Gas oil which does not fall within the definition of HVO | 88.8p per litre |
| (d) | Gas oil which falls within the definition of HVO | 58.8p per litre |

3. Other fuels –

Biodiesel	58.8p per litre
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^c The circumstances in which the different rates may apply shall be specified by the Committee by Order.