

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 D Dorrity

Seconded by: Deputy A Sloan

1. To insert an additional proposition as follows:

“To direct the Policy & Resources Committee to explore whether the approach to revenue potential forecasting for the Pillar 2 Global Minimum Tax Model Rules used by the States of Jersey could be adopted by the States.”.

Rule 4(1) Information

- a) The proposition contributes to the States’ objectives and policy plans as set out in the Work Plan by ensuring sound public finances and accurate forecasting.
- b) In preparing the proposition(s), consultation has been undertaken with members of the Policy and Resources Committee.
- c) The proposition has been submitted to His Majesty’s Procureur for advice on any legal or constitutional implications.
- d) There are no immediate financial implications to the States in carrying out these proposals.
- e) Drafting advice has been sought from the States’ Greffier.

Explanatory note

This amendment directs the Policy & Resources Committee to consider alternative forecasting models for Pillar2 revenue potentials, namely that used by the States of Jersey.