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THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

15th July 2026

Proposition No. P.2026/49

Policy & Resources Committee

Tax Reform 2026

MOTION UNDER ARTICLE 7(1) OF THE REFORM (GUERNSEY) LAW, 1948

Proposed by: Deputy A Gabriel
Seconded by: Deputy A Cameron

To suspend Rule 24(2) of the Rules of Procedure of the States of Deliberation and their Committees to the extent necessary to permit the amendment below to be debated.

AMENDMENT

Proposed by: Deputy A Gabriel
Seconded by: Deputy A Cameron

To insert an additional proposition as follows:

> "SHOULD PROPOSITION 1 NOT CARRY
>
> To agree to implement the transport taxes as set out in sections 9.7 – 9.13 with the rates as described in Appendix 7. (A7.4 – A7.8)".

Rule 4(1) Information

a) The proposition contributes to the States' objectives and policy plans by making the States of Guernsey more financially sustainable.

b) In preparing the propositions, no additional consultation has taken place.

c) The proposition has been submitted to His Majesty's Procureur for advice on any legal or constitutional implications.

d) There are no financial implications in carrying out this amendment.

e) Drafting advice has been sought from the States' Greffier.

Explanatory note

The effect of this amendment would be to decouple the proposed changes in transport taxation from the wider GST+ package should they not pass. It would permit Members the opportunity to support the sustainable transport taxation measures on a standalone basis.