P.2026/49 Amdt 30

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

30th September 2026

Proposition No. P.2026/49

Policy & Resources Committee

Tax Reform 2026

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. It would permit Members the opportunity to more accurately express their views on individual elements of the tax reform package.