P.2026/49 Amdt 46

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 R Curgenven
Seconded by: Deputy L McKenna

In Proposition 1, immediately after the words "Appendix 7" to insert the following words:

> "save that, in relation to GST, no GST is chargeable on the importation of goods where the value of the consignment does not exceed a de minimis threshold, not being less than £280,"

Rule 4(1) Information

a) The proposition contributes to the States' objectives and policy plans by settling on the face of the States' decision a threshold which the Policy Letter leaves unstated, and by ensuring that the cost of collecting the tax at the border does not exceed the tax collected.

b) In preparing this proposition no consultation has taken place.

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

d) The amendment has no financial impact beyond the proposals already published by the Policy & Resources Committee

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

Explanatory Note

In communications to the public, the Policy & Resources Committee has specified that a de minimis threshold of £280 will apply to the import of goods. However, neither P.2026/7 nor P.2026/49 states the de minimis level below which GST will not be collected on imported goods. This amendment simply places the de minimis threshold beyond doubt.