P.2026/49 Amdt 48

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 J Gollop
Seconded by: Deputy A Matthews

In Proposition 1 after "Appendix 7" insert the following:

> ", subject to replacing the proposed goods and services tax with an increase in the standard rate of income tax from 20 percent to a single rate at 22 percent, which increase is to be done as soon as practicable".

Rule 4(1) Information

a) The proposition contributes to the States' objectives by ensuring Guernsey's tax system remains fair and just and raises significant extra income efficiently.

b) there has been no consultation with the current Policy and Resources Committee,

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

d) The financial implication of carrying out this amendment would be possibly to increase the potential revenue raised by the States in the short term.

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

Explanatory Note

The purpose of this amendment is to not move forward at this time with a Goods and Services Tax but to raise, perhaps a year earlier, significant revenue from an increase by 2 percent in the basic standard rate of income from 20 to 22 percent which is a more acceptable option for many members of the public.