P.2026/49 Amdt 57

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 L McKenna
Seconded by: Deputy S Vermeulen

To delete the propositions and substitute therefor:

"1. To direct the States Assembly and Constitution Committee to return to the States at its meeting on 17th March 2027 with arrangements for the holding (under the provisions of the relevant legislation) of a referendum on Tax reform.

2. To direct the Committee to agree that the question to be put to the electorate in the referendum shall be in a binary form along the following lines:

> "Do you support the introduction of the tax reform package proposed by the Policy & Resources Committee? Yes or No."."

Rule 4(1) Information

a) The proposition contributes to the States' objectives and policy plans by ensuring the tax system is fair and proportionate.

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 financial implication of carrying out this amendment are the cost of running a referendum circa £55,000 (based on the cost of the recent by-election).

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

Explanatory Note

The matter of a goods and services tax has consumed over the last five years too much parliamentary and government time and resources. It needs resolving definitively and directly by the people of Guernsey. The mechanism for a referendum was last used in 2018 and it should be easy to re-run the procedure.