

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

30th September 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 Sloan

Seconded by: Deputy H Camp

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 Sloan

Seconded by: Deputy H Camp

To insert an additional proposition as follows:

“To agree that maintaining and improving Guernsey’s economic competitiveness should be a core consideration in the development of States’ fiscal policy, and to direct the States’ Assembly & Constitution Committee to return to the States with such amendment to the Rules of Procedure as necessary to require future original propositions include, where relevant, an assessment of the likely impact on Guernsey’s economic competitiveness.”.

Rule 4(1) Information

- a) The proposition contributes to the States’ objectives and policy plans by ensuring policy development considers the impact on economic competitiveness.
- b) In preparing the propositions, 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) There are no financial implications in carrying out this amendment.
- e) Drafting advice has been sought from the States' Greffier.

Explanatory note

This amendment directs the States' Assembly & Constitution Committee to return to the States with an amendment to the Rules of Procedure which would require policy letters to consider the economic competitiveness of proposals presented to the States.