

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

3rd November 2026

Proposition No. P.2026/82

Policy & Resources Committee

The States of Guernsey Annual Budget for 2027

AMENDMENT

Proposed by: Deputy A Kazantseva-Miller

Seconded by: Deputy R Humphreys

“After Proposition 9 to insert a new Proposition as follows:

- 9A. To direct the Policy and Resources Committee to develop proposals for a tiered structure of small producer thresholds for the 2028 Budget, in consultation with the Committee *for* Economic Development and in consideration of policies across the Channel Islands.”

Rule 4(1) Information

- a) The proposition contributes to the States’ objectives and policy plans by supporting local producers and diversifying the economy, therefore aligning with the ‘Empowering Economy’ key outcome under the ‘Foundations for our Future’ area of focus in the Government Work Plan 2026 – 29.
- b) In preparing the proposition, consultation has been undertaken with the Policy & Resources Committee and Treasury officers.
- c) The proposition has been submitted to His Majesty’s Procureur for advice on any legal or constitutional implications.
- d) It is not anticipated that there would be any financial implications to the States of carrying the proposal into effect compared to the proposed 2027 Budget.
- e) Drafting advice has been sought from the States’ Greffier.

Explanatory note

This amendment proposes that a tiered structure of incentives for small producers be developed and brought forward as part of the 2028 Budget. This revised approach to duty-rate discounts would help mitigate the 'cliff-edge' effect experienced by small producers as their businesses grow and expand, providing a smoother transition between eligibility thresholds and supporting sustainable business development.

The amendment also seeks agreement that future changes to small producer policies should be considered in consideration of policies across the Channel Islands, with the aim of reducing the operational challenges faced by businesses operating under differing regulatory approaches.