

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

5th November 2024

Proposition No. P.2024/91

Policy & Resources Committee

The States of Guernsey Annual Budget for 2025

AMENDMENT

Proposed by: Deputy S Haskins

Seconded by: Deputy A Dudley-Owen

At the end of proposition 10, add "subject to the following amendments to section 3:

1. in the table set out in paragraph 4:
 - a. In subparagraph (b), for "65p" substitute "66p";
 - b. in subparagraph (d), for "£1.05" substitute "£1.06";
 - c. in subparagraph (e), for "52p" substitute "53p";
 - d. in subparagraph (f), for "£1.31" substitute "£1.32"; and
 - e. in subparagraph (g), for "£1.51" substitute "£1.52";
2. in the table set out in paragraph 5, for "£47.24" substitute "£47.67";
3. in the table set out in paragraph 6:
 - a. In subparagraph (b), for "65p" substitute "66p";
 - b. in subparagraph (d), for "£1.05" substitute "£1.06";
 - c. in subparagraph (e), for "52p" substitute "53p";
 - d. in subparagraph (f), for "£1.31" substitute "£1.32";
 - e. in subparagraph (g), for "£1.51" substitute "£1.52"; and
4. in the table set out in paragraph 7:
 - a. In subparagraph (a), for "82p" substitute "83p";
 - b. in subparagraph (b), for "£3.33" substitute "£3.36"; and
 - c. in subparagraph (c), for "£5.32" substitute "£5.37".

Rule 4(1) Information

- a) The proposition(s) contribute(s) to the States' objectives and policy plans by increasing revenue to reduce the deficit position and continue to deliver public services.

- b) In preparing the proposition(s), consultation and engagement has been undertaken with Treasury, P&RC, and other stakeholders.
- c) The propositions have been submitted to His Majesty's Procureur for advice on any legal or constitutional implications.
- d) The financial implications to the States of carrying the proposal into effect are to raise the sum of £151,000.

Explanatory note

This amendment proposes to increase the alcohol duty rates by 0.9%. Due to the low percentage increase, some of the rates will not change, due to the increase being less than a penny (for example the duty rates for Beer and Cider under 2.8%).

The purpose of the increases are to provide for an additional £151,000 in revenue.

The proposed rates are reflected in the Appendix to this amendment.

Appendix

- | | | |
|-----|---|---------------|
| 4. | Beer - | |
| (a) | Beer brewed by an independent small brewery exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 26p per litre |
| (b) | Beer, other than beer brewed by an independent small brewery, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 66p per litre |
| (c) | Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 42p per litre |

(d)	Beer, other than beer brewed by an independent small brewery, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume	£1.06 per litre
(e)	Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	53p per litre
(f)	Beer, other than beer brewed by an independent small brewery, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	£1.32 per litre
(g)	Beer exceeding 7.5 per cent volume	£1.52 per litre

5. Spirits -

Spirits	£47.67 per litre of alcohol contained in the liquor, calculated in
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accordance with
section 23D

6. Cider -

- | | | |
|-----|---|-----------------|
| (a) | Cider produced by an independent small cider-maker exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 26p per litre |
| (b) | Cider, other than cider produced by an independent small cider-maker, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume | 66p per litre |
| (c) | Cider produced by an independent small cider-maker exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | 42p per litre |
| (d) | Cider, other than cider produced by an independent small cider-maker, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume | £1.06 per litre |
| (e) | Cider produced by an independent small cider-maker exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | 53p per litre |

- | | | |
|-----|---|-----------------|
| (f) | Cider, other than cider produced by an independent small cider-maker, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume | £1.32 per litre |
| (g) | Cider exceeding 7.5 per cent volume | £1.52 per litre |

7. Wines -

- | | | |
|-----|--|-------------------|
| (a) | Light wines not exceeding 5.5 per cent volume | 83p per litre |
| (b) | Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) | £3.36 per litre |
| (c) | Other wines | £5.37 per litre". |