

**THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY**

5th November, 2024

Proposition No. P.2024/91

Policy and Resources Committee

The States of Guernsey Annual Budget for 2025

MOTION UNDER ARTICLE 7(1) OF THE REFORM (GUERNSEY) LAW, 1948

Proposed by: Deputy R G Prow

Seconded by: Deputy N Inder

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 R G Prow

Seconded by: Deputy N Inder

To replace the full stop at the end of Proposition 1B with a comma and to insert the following;

“and;

1C. To direct the Policy & Resources Committee, as part of the work to prepare for the introduction of a Goods and Services Tax, to thoroughly explore the advantages, disadvantages and impact of applying the tax to or zero-rating food.”

Rule 4(1) Information

- a) The amended proposition contributes to the States’ objectives and policy plans by seeking to explore a sustainable model for public finance.
- b) In preparing this amendment no consultation has taken place.
- c) The amendment has been submitted to His Majesty’s Procureur for advice on any legal or constitutional implications.
- d) There are not considered to be any direct financial implications for the States of

Guernsey.

Explanatory Note

This amendment replicates some of the same provisions as contained in Amendments 22 and 6 in that it would require the Policy & Resources Committee, as part of the work to prepare for the introduction of a Goods and Services Tax, to thoroughly explore the advantages, disadvantages and impact of applying the tax to or zero rating food.