



**Response to a Question Pursuant to Rule 14
of the Rules of Procedure of the States of Deliberation and their Committees**

Subject: Workstream 1- 4 Costs

States' Member: Deputy Haley Camp

Date received 22nd May 2026

Date of reply: 11th June 2026

Question

- 1. P&R is asked to state the total cost incurred from November 2024 (the date of the extant resolution in respect of GST+) to date, whether paid, committed, accrued or otherwise attributable, in connection with the various tax and related workstreams currently described as Workstreams 1 (otherwise referred to as GST+), 2 (otherwise referred to as Corporate Tax and/or the Tax Review Sub Committee), 3 (otherwise frequently referred to as Savings) and 4 (Other; motor taxes etc).**

For the avoidance of doubt, this should include all direct and indirect costs, including but not limited to:

- (a) external consultants, contractors, advisers, independent members, secondees, temporary appointees and any other non-States resource;**
- (b) States-employed officer and staff time, including Treasury, economics, legal, communications, policy, administration and management time;**
- (c) meeting, presentation and event costs, including venue hire, facilities, printing, catering and related expenditure;**
- (d) any technology, modelling, research or project support costs.**

- 2. P&R is further asked to provide:**

- (i) a breakdown by workstream;**
- (ii) where costs span multiple workstreams, the basis of allocation;**
- (iii) the methodology used to calculate internal staff costs;**
- (iv) confirmation whether these costs are already incorporated within the**

indicative financial estimates published in connection with GST+ and related proposals, and if so where;

(v) where exact figures are unavailable, best current estimates together with an explanation as to why precise figures are not held.

Answer

1. In November 2024, the States agreed in principle a package of measures to address the funding gap. The Policy & Resources Committee was directed to finalise proposals based on the introduction of a 15% Income Tax rate for individuals below a certain threshold; restructured Social Security contributions; a broad-based Goods and Services Tax at 5%; and mitigating measures.

Following the General Election, the new Committee – which shared some of the concerns expressed by the electorate about the proposals – committed to the continued development of this package so as not to delay the financial recovery, whilst simultaneously exploring various alternative and additional avenues, to make sure no stone was left unturned in identifying the best possible solution for Guernsey and Alderney.

The total cost incurred in connection with the various tax and related workstreams is £1,604,318, from the date of the extant Resolution in respect of GST+ (November 2024) to 31 May 2026.

As it is not standard practice to record the number of hours worked by States employed officers and staff, this cost does not include an estimate of staff time (except where their time is directly charged, for example project staff).

2.

2.1. The following table provides a breakdown of the total cost by workstream:

	Workstream 1	Workstream 2	Workstream 3	Workstream 4
(a) External costs	£1,420,901	£34,228		
(b) Internal costs	£125,303			
(c) Meeting and event costs	£742	£2,740		
(d) Tech modelling or research costs	£20,403			
Total	£1,567,350	£36,968	£0	£0

2.2. N/A.

2.3. The number of hours worked by States employed officers and staff, whose time is not formally recharged, has not been recorded. It is therefore not possible to calculate internal staff costs.

2.4. The costs incurred in relation to tax reform are set out in section 13 of [the Tax Reform 2026 Policy Letter](#) lodged on 8th June 2026.

2.5. This response sets out costs incurred or committed up to 31 May 2026.