

# **IN THE STATES OF THE ISLAND OF GUERNSEY ON THE 10<sup>th</sup> DAY OF DECEMBER, 2009**

**The States resolved as follows concerning Billet d'État No XXXII  
dated 20<sup>th</sup> November 2009**

## **TREASURY AND RESOURCES DEPARTMENT**

### **BUDGET OF THE STATES FOR 2010**

The Treasury and Resources Department recommends the States:

- I.    1.    To transfer the sum of £20,600,000 from General Revenue to the Capital Reserve on 1 January 2010.
2.    To establish a Fund called Contingency Reserve (Tax Strategy) by transferring £119,209,626 from the Contingency Reserve with effect from 1 January 2009.
3.    To transfer the sum of £40,000,000 from the Contingency Reserve (Tax Strategy) to General Revenue on 1 January 2010.
4.    To approve the cash limits for ordinary revenue and capital expenditure for 2010 for individual Departments and Committees totalling £347,200,000 as set out in paragraph 5.12 of this Report.
5.    To authorise the Treasury and Resources Department to increase the 2009 revenue expenditure budget of the Health and Social Services Department to fund the additional costs of Out of Island Treatment.
6.    That the rates of excise duty in Guernsey and Alderney on the under mentioned goods shall be varied as follows:

Cigarettes	£210.69 per kilogram
Cigars	£195.64 per kilogram
Hand rolling tobacco	£182.18 per kilogram
Other manufactured tobacco	£158.03 per kilogram
Tobacco leaf – unstemmed	£175.41 per kilogram
Tobacco leaf - stemmed	£177.18 per kilogram
Petrol other than any fuel used for the purpose of air navigation	37p per litre
Petrol used for the purpose of marine navigation where supplied by an approved trader	21.8p per litre
Gas oil	37p per litre

Spirits not exceeding 5.5 per cent volume	51p per litre
Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume	£7.28 per litre
Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume	£9.67 per litre
Spirits exceeding 50.0 per cent volume	In the extra proportion to 50.0 per cent volume

7. To approve the draft Ordinance entitled “The Excise Duties (Budget) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.
8. That the rates of Tax on Real Property in Guernsey and Alderney with effect from 1 January 2010 shall be as set out in paragraph 4.14 of this Report.
9. To approve the draft Ordinance entitled “The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2009” and to direct that the same shall have effect as an Ordinance of the States.
10. To rescind resolution 5 on Article 16 of Billet d’Etat XVII of 27 October 2006 and approve the States of Guernsey (Public Servants) (Pensions and Other Benefits) (Permitted Investments) (Amendment) Rules, 2009 set out in Appendix VI of this Report.

II. To approve the following Expenditure Budgets for the year 2010:

1. Policy Council
2. Treasury and Resources Department
3. Courts and Law Officers
4. Commerce and Employment Department
5. Culture and Leisure Department
6. Education Department
7. Environment Department
8. Health and Social Services Department
9. Home Department
10. Housing Department
11. Public Services Department
12. Social Security Department
13. Public Accounts Committee
14. Scrutiny Committee
15. States Assembly and Constitution Committee
16. Capital Reserve

III. To approve the following Budgets for the year 2010 and Probable Outturns for 2009:

1. Corporate Housing Programme
2. Ports
3. Guernsey Water
4. Guernsey Dairy
5. States Works

6. Guernsey Registry
7. Beau Sejour Centre

IV. To note the Budget for the States of Alderney for 2010.

K H TOUGH  
HER MAJESTY'S GREFFIER