# **STATES OF DELIBERATION**

1<sup>st</sup> November, 2016

## Proposition No. P. 2016/46

## **AMENDMENT**

Proposed by: Deputy P. T. R. Ferbrache Seconded by: Deputy J. Kuttelwascher

## **Policy & Resources Committee**

# **The States of Guernsey Annual Budget for 2017**

To insert, immediately after Proposition 13, the following Proposition:

"13A. To direct the Policy & Resources Committee, after appropriate consultation, to consider the possibility of introducing a tax chargeable at the rate of 15%, or such other rate as the Committee may consider appropriate, on the supply of accountancy and legal services within Guernsey and Alderney by way of a specific form of general sales tax levied by Ordinance under the General Sales Tax (Enabling Provisions) (Guernsey and Alderney) Law, 2009; and to report its conclusions to the States in a suitable proposition or propositions and a policy letter to be submitted to Her Majesty's Greffier by no later than 30<sup>th</sup> April 2017."