

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

27th June, 2017

Proposition No. P.2017/53

AMENDMENT

Proposed by: Deputy E A Yerby
Seconded by: Deputy H L de Sausmarez

Policy & Resources Committee

The Policy & Resource Plan – Phase Two

1. To insert, following Proposition 1, a new Proposition 1A as follows:

“To direct the Policy and Resources Committee, in developing its proposals for new income measures from 2018 onwards, to examine the merits and disadvantages of the following forms of taxation (listed at a-f below), with a clear presumption that over this period the tax base will diversify into at least one or two such taxes, which are consistent with the principles of seeking a greater contribution from those most able to pay and recognising the need to look beyond the in-work population in order to do so (especially in light of the island’s changing demographics):

- a. Land;*
- b. Property;*
- c. Capital assets;*
- d. A banded system of income tax, to include a top band at either 21%, 22% or 25%;*
- e. Luxury goods;*
- f. Environmental taxes;*

Or any other form of taxation or duty which the Committee considers will achieve the principles set out above.”