

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

27th June, 2017

Proposition No. P. 2017/53

AMENDMENT

Proposed by: Deputy G A St Pier
Seconded by: Deputy T J Stephens

Policy & Resources Committee

The Policy & Resource Plan – Phase Two

Between Propositions 1 and 2, to insert a new Proposition as follows -

- “1A. To direct the Policy & Resources Committee, in developing its proposals for income measures from 2018 onwards, to consider the merits and disadvantages of any new forms of taxation, with the exception of taxes on capital; this recognises that there will be a clear presumption that over this period (in light of the island’s changing demographics) the tax base will broaden and diversify consistent with the principles of seeking a greater contribution from those individuals and entities most able to bear the burden.”

Explanatory Note

This amendment simply seeks to codify the intent, set out in the medium term financial plan, that there is a need to broaden and diversify the tax base to deal with the changing demographics and that this may involve consideration of new taxes.