### Summary of Allowances Year of Charge 2014

The standard rate of income tax is 20p in the £

<table>
<thead>
<tr>
<th>Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Person</td>
<td>£ 9,675</td>
</tr>
<tr>
<td>Single Person, aged 64 or over</td>
<td>£11,450</td>
</tr>
<tr>
<td>Married Person</td>
<td>£19,350</td>
</tr>
<tr>
<td>Married Person, either husband or wife aged 64 or over</td>
<td>£21,125</td>
</tr>
<tr>
<td>Married Person, both husband and wife aged 64 or over</td>
<td>£22,900</td>
</tr>
</tbody>
</table>

**NOTE:** The Married Person’s Allowance is reduced by the amount of any Wife’s Earned Income Allowance given.

**Wife’s Earned Income:** Tax on a sum equal to the amount of the claimant’s wife’s net qualifying income. The maximum allowance is tax on £9,675 if under the age of 64 or £11,450 if age 64 or over.

The Married Person’s Allowance is reduced by the amount of any Wife’s Earned Income Allowance given.

<table>
<thead>
<tr>
<th>Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dependent Relative</td>
<td>£ 3,125</td>
</tr>
<tr>
<td><strong>NOTE 1:</strong> If the relative’s income exceeds £6,550 the allowance is reduced by £1 for every £1 by which the relative’s income exceeds £6,550.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charge of Children</td>
<td>£ 6,550</td>
</tr>
<tr>
<td><strong>NOTE 2:</strong> If the relative is a child over the age of 19 years who is receiving full-time higher education, the allowance is reduced by £260 for every month for which a family allowance is payable.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Life Assurance</td>
<td>No allowance.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement Annuity</td>
<td>Tax at the standard rate on a sum equal to the qualifying premiums or contributions.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infirm Person</td>
<td>£ 3,125</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Housekeeper</td>
<td>£ 3,125</td>
</tr>
</tbody>
</table>
IN THE STATES OF THE ISLAND OF GUERNSEY
ON THE 29TH DAY OF OCTOBER 2013

The States resolved as follows concerning Billet d’État No XXI
dated 9th October 2013

TREASURY AND RESOURCES DEPARTMENT

STATES OF GUERNSEY BUDGET 2014

I.- After consideration of the Budget Report dated 1st October, 2013, of the Treasury and Resources Department:-

1. To rescind resolution 2 of Billet d’Etat XXVI of 13 December 2012 and to authorise the Treasury and Resources Department to transfer from the Contingency Reserve (Tax Strategy) to General Revenue a maximum sum of £27,000,000 during 2013.

2. To authorise the Treasury and Resources Department to transfer from the Contingency Reserve (Tax Strategy) to General Revenue a maximum sum of £14,000,000 during 2014.

3. To transfer the sum of £35,350,000 from General Revenue to the Capital Reserve on 1 January 2014

4. To approve the cash limits for ordinary revenue and capital expenditure for 2014 for individual Departments and Committees totalling £363,200,000 as set out in paragraph 3.27 of that Report.

5. That the rates of excise duty in Guernsey and Alderney on the under mentioned goods shall be varied as follows:

- Cigarettes £265.44 per kilogram
- Cigars £246.49 per kilogram
- Hand rolling tobacco £229.54 per kilogram
- Other manufactured tobacco £199.10 per kilogram
- Tobacco leaf – unstemmed £221.01 per kilogram
- Tobacco leaf – stemmed £223.24 per kilogram
- Petrol other than any fuel used for the purpose of air navigation 48.8p per litre
- Petrol used for the purpose of marine navigation where supplied by an approved trader 33.6p per litre
- Gas oil 48.8p per litre
- Beer brewed by an independent small brewery 43p per litre
- Other beer 68p per litre
| Spirits not exceeding 5.5 per cent volume | 60p per litre |
| Spirits exceeding 5.5 per cent volume but not exceeding 25.0 per cent volume | £8.39 per litre |
| Spirits exceeding 25.0 per cent volume but not exceeding 50.0 per cent volume | £11.15 per litre |
| Spirits exceeding 50.0 per cent volume | In the extra proportion to 50.0 per cent volume |
| Cider produced by an independent small cider-maker | 43p per litre |
| Other cider | 68p per litre |
| Light wines not exceeding 5.5 per cent volume | 50p per litre |
| Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines) | £2.07 per litre |
| Other wines | £3.30 per litre |

6. To approve the draft Ordinance entitled “The Excise Duties (Budget) Ordinance, 2013” and to direct that the same shall have effect as an Ordinance of the States.

7. That the rates of Tax on Real Property in Guernsey and Alderney with effect from 1 January 2014 shall be as set out in paragraph 2.34 of this Report.

8. To approve the draft Ordinance entitled “The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2013” and to direct that the same shall have effect as an Ordinance of the States.

10. As regards Document Duty for the period 29 October 2013 to 31 October 2014 inclusive:

That the Document Duty payable on a conveyance of realty, which includes a dwelling, not being a gift of realty inter vivos, an exchange of realty, partage or conveyance of realty involving an increase in the value of the transaction, shall be:

- 1% of the value of the transaction where the value of the transaction is £250,000 or less;
- 2% of the value of the transaction where the value of the transaction exceeds £250,000 but does not exceed £400,000;
- 3% of the value of the transaction where the value of the transaction exceeds £400,000.

11. As regards Document Duty for the period from 1 November 2014:

That the Document Duty payable on a conveyance of realty, which includes a dwelling, not being a gift of realty inter vivos, an exchange of realty, partage or conveyance of realty involving an increase in the value of the transaction, shall be:
• 2% of the value of the transaction where the value of the transaction is £250,000 or less;

• 2.5% of the value of the transaction where the value of the transaction exceeds £250,000 but does not exceed £400,000;

• 3% of the value of the transaction where the value of the transaction exceeds £400,000.

12. To approve the draft Ordinance entitled “The Document Duty (Amendment) Ordinance, 2013” and to direct that the same shall have effect as an Ordinance of the States.

13. As regards conveyances of realty registered in the period between the publication of the Budget Report and the Budget debate that the Treasury and Resources Department be required to make a repayment in respect of any prescribed document registered between 9 October 2013 and 28 October 2013 inclusive of an amount equal to any difference between the Document Duty then payable and that which would have been payable if the Document Duty (Amendment) Ordinance, 2013 had then been in force.

13.A To approve that, with effect from the year of charge 2014, the Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007 shall be amended to impose a cap on the amount of interest paid on money borrowed in connection with land or a building in the circumstances set out in section 1 or section 2 of that Ordinance, of no more than £25,000 per person; and to direct the preparation of such legislation as may be necessary to give effect to that decision.

14. To authorise the Treasury and Resources Department, pursuant to Section 2(4) of the States Trading Companies (Bailiwick of Guernsey) Ordinance 2001, to agree to and implement the Board of Guernsey Post Limited’s proposal to repurchase £3.5million of shares reducing the shareholding of the States accordingly, and subject to Guernsey Post Limited complying with its obligations under the Companies (Guernsey) Law, 2008.

15. That the sum of £3.5million received from Guernsey Post Limited for the repurchase of shares shall be transferred to the Capital Reserve.

16. To amend section 8 of the States Trading Companies Ordinance, 2001 so that the Treasury and Resources Department is required to submit for consideration by the States the annual report and accounts of Guernsey Electricity and Guernsey Post Ltd, as soon as is practicable.

17. To approve the permitted investment rules of the States General Investment Pool as set out in Appendix IV to that Report.

18. To endorse the intention of the Treasury and Resources Department to increase the Benefit in Kind charges with effect from 1 January 2014, by 3% per annum, compounded, for 2014, 2015 and 2016, as set out in paragraph 2.15 of this Report, by regulation under powers conferred by section 8(2A)(b) of the Income Tax (Guernsey) Law, 1975.
19. (a) That, subject to the provisions of the Income Tax (Guernsey), Law 1975 and to the provisions of this Proposition, the allowances claimable for the Year of Charge 2014 by an individual solely or principally resident in Guernsey by way of relief from income tax at the individual standard rate, shall be the allowances specified in the First Schedule to this proposition.

(b) That the allowances specified in the First Schedule to this Proposition shall only be granted to an individual who has made a claim in accordance with the provisions of the Income Tax (Guernsey), Law 1975, and who has proved the conditions applicable to such allowances and prescribed in the Second Schedule to this Proposition have been fulfilled.

(c) That:

“Family Allowances” means Family Allowances payable under the Family Allowances (Guernsey) Law, 1950 as amended; and

“the Income Tax (Guernsey) Law, 1975” means that Law as amended, extended or applied by or under any other enactment.
FIRST SCHEDULE
Year of Charge 2014

Allowances claimable by an individual solely or principally resident in Guernsey by way of relief from income tax at the standard rate.

<table>
<thead>
<tr>
<th>NATURE OF ALLOWANCE</th>
<th>AMOUNT OF ALLOWANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personal Allowance</td>
<td>Tax at the standard rate on £19,350. Provided firstly that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. Provided secondly that, should a divorce or separation occur in the year of charge, the allowance shall be reduced accordingly, and shall be calculated on the basis of the number of days in the year of charge which precede that event. In such a case each spouse shall receive a reduced share of the appropriate allowance for single persons specified in (iv) or (v) below for the remainder of the year of charge, which shall be calculated on the basis of the number of days remaining in the year of charge (including the day of the divorce, or separation). Provided thirdly that in the case of the death of a husband, the deceased shall be entitled to the allowance for the full year of charge, reduced by the amount of the appropriate allowance for single persons specified in (iv) or (v) below granted to the widow for the remainder of the year of charge from (and including) the husband’s date of death; and in the case of the death of a wife, the husband shall be entitled to the allowance for the full year of charge.</td>
</tr>
</tbody>
</table>

For the purposes of this paragraph and paragraphs (ii) to (v) below, "divorce" means that the Court for Matrimonial Causes has made a Final Order on a decree of divorce or of nullity of marriage in respect of the marriage in question or that the courts of another jurisdiction have made a corresponding order in respect thereof.
(ii) for married persons where, at the commencement of the year of charge either he, or his wife living with him, was of the age of 64 years or over.

Tax at the standard rate on £21,125. Provided firstly that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. Provided secondly that, should a divorce or separation occur in the year of charge, the allowance shall be reduced accordingly, and shall be calculated on the basis of the number of days in the year of charge which precede that event. In such a case each spouse shall receive a reduced share of the appropriate allowance for single persons specified in (iv) or (v) below for the remainder of the year of charge, which shall be calculated on the basis of the number of days remaining in the year of charge (including the day of the divorce or separation). Provided thirdly that in the case of the death of a husband, the deceased shall be entitled to the allowance for the full year of charge, reduced by the amount of the appropriate allowance for single persons specified in (iv) or (v) below granted to the widow for the remainder of the year of charge from (and including) the husband's date of death; and in the case of the death of a wife, the husband shall be entitled to the allowance for the full year of charge.

(iii) for married persons where, at the commencement of the year of charge, both he, and his wife living with him, were of the age of 64 years or over.

Tax at the standard rate on £22,900. Provided firstly that the allowance shall be reduced by the sum of £1 for every pound of wife's earned income allowance granted. Provided secondly that, should a divorce or separation occur in the year of charge, the allowance shall be reduced accordingly, and shall be calculated on the basis of the number of days in the year of charge which precede that event. In such a case each spouse shall receive a reduced share of the appropriate allowance for single persons specified in (iv) or (v) below for the remainder of the year of charge, which shall be calculated on the basis of the number of days remaining in the year of charge (including the day of the divorce or separation). Provided thirdly that in the case of the death of a husband, the deceased shall be entitled to the allowance
for the full year of charge, reduced by the amount of the appropriate allowance for single persons specified in (iv) or (v) below granted to the widow for the remainder of the year of charge from (and including) the husband’s date of death; and in the case of the death of a wife, the husband shall be entitled to the allowance for the full year of charge.

(iv) for single persons.

Tax at the standard rate on £9,675, but subject to the second and third provisos relating to divorce, separation or death set out in (i), (ii) or (iii) above.

(v) for single persons aged 64 years or over at the commencement of the year of charge.

Tax at the standard rate on £11,450, but subject to the second and third provisos relating to divorce, separation or death set out in (i), (ii) or (iii) above.

2. Dependent Relative Allowance

In respect of each dependent relative - tax at the standard rate on £3,125 or on the amount of the contributions whichever is less:
Provided that if the income of the dependent relative (exclusive of any contribution) exceeds £6,550 the allowance shall be reduced to tax at the standard rate on such sum as remains after subtracting from £3,125 the sum of £1 for every pound by which the dependent relative’s income exceeds £6,550.
Provided further that if any Family Allowances are payable in respect of the dependent relative, the allowance shall be further reduced to tax at the standard rate on such sum as remains after subtracting from £3,125, or such lesser sum as remains after deducting from £3,125 the sum of £1 for every pound by which the dependent relative’s income exceeds £6,550, the sum of £260 for every month in the year of charge for which such Family Allowances are payable.

3. Infirm Person’s Allowance

Tax at the standard rate on £3,125.

4. Housekeeper Allowance

Tax at the standard rate on £3,125.
<table>
<thead>
<tr>
<th></th>
<th><strong>Wife's Earned Income Allowance</strong></th>
<th><strong>Tax at the standard rate on a sum equal to the amount of the claimant's wife's net qualifying income but not exceeding tax at the standard rate on £9,675.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td><strong>Charge of Children Allowance</strong></td>
<td><strong>Tax at the standard rate on £6,550.</strong></td>
</tr>
<tr>
<td>7.</td>
<td><strong>Retirement Annuity Allowance</strong></td>
<td><strong>Tax at the standard rate on a sum equal to the qualifying premiums or contributions.</strong></td>
</tr>
</tbody>
</table>
SECOND SCHEDULE

Conditions applicable to the allowances specified in the First Schedule

1. Personal Allowance

   (1) The conditions to be fulfilled to entitle the claimant to the personal allowance are:

   (a) in respect of the allowance specified in paragraph 1(i), (ii) or (iii) of the First Schedule ("married persons") -

      (i) that at the commencement of the year of charge the claimant's wife is living with him or is wholly maintained by him; and

      (ii) that in computing his assessable income for that year the claimant is not entitled to make any reduction on account of any payment made for his wife's maintenance.

      Provided that if any question arises as to whether a wife is or is not wholly maintained by her husband, the question shall be determined by reference to the financial circumstances of the wife.

   (b) in respect of the allowance specified in paragraph 1(iv) or (v) of the First Schedule ("single persons") -

      (i) that the claimant is not entitled to an allowance specified in paragraph 1(i), (ii) or (iii) of the First Schedule ("married persons"); or

      (ii) that the claimant is subject to the second or third proviso relating to divorce, separation or death set out in the said paragraph 1(i), (ii) or (iii).

2. Dependent Relative Allowance

   A. (1) The conditions to be fulfilled to entitle a claimant to a dependent relative allowance in the case of a child receiving higher education are:

      (a) that the child in respect of whom an allowance is claimed -

         (i) is the child of the claimant, or

         (ii) is the illegitimate child of the claimant and in the year of charge is maintained by the claimant;

      (b) that on the first day of August in the year of charge, the child is over the age of nineteen years and is, in that year of charge, receiving full-time instruction at any university, college, school or other educational establishment.

      (2) The expression "child" shall include a stepchild, and a child who has been lawfully adopted shall be treated as the child of the individual by whom he has been so adopted and not as the child of the natural parent.

      (3) Where a man and a woman are cohabiting as husband and wife and either has a child in respect of whom a dependent relative allowance is claimable the man or woman as the case may be, and by a notice in writing addressed to the
Administrator, may elect that, for the purposes of the said allowance, the child shall be treated as if it were the child of the cohabitee.

(4) In computing the amount of a child's income in his own right, no account shall be taken of any sum to which the child is entitled as the holder of a scholarship, bursary or other similar educational endowment.

(5) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.

B. (1) The conditions to be fulfilled to entitle a claimant to a dependent relative allowance in any other case are:

(a) that the claimant at his own expense maintains or contributes towards the maintenance of a person being a relative of the claimant or of the claimant’s spouse; and

(b) that the person so maintained is prevented by incapacity due to old age or infirmity from maintaining himself; and

(c) that the claim relates to a dependent relative in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.

(2) Where two or more persons jointly maintain or contribute towards the maintenance of any such person as aforesaid, the allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.

3. Infirm Person's Allowance

(1) The conditions to be fulfilled to entitle a claimant to an infirm person's allowance are:

(a) that the claimant is by reason of old age or infirmity or by reason of the old age or infirmity of the claimant's spouse compelled to maintain or employ an individual solely for the purpose of having care of the claimant or the claimant's spouse; 

   Provided that the allowance shall not be granted by reason of infirmity unless throughout the year the claimant or the claimant's spouse was permanently incapacitated by physical or mental infirmity.

(b) if such an individual is a relative of the claimant or of the claimant's spouse and if the claimant is entitled to any other allowance in the First Schedule in respect of that individual, that the claim has been relinquished;

(c) that the claim relates to an infirm person in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.

(2) Not more than one allowance shall be allowed to any claimant for any year.
4. Housekeeper Allowance

(1) The conditions to be fulfilled to entitle the claimant to a housekeeper allowance are:

(a) that the claimant is a widow or widower.

(b) that in the year of charge a person is employed or maintained by the claimant solely for the purpose of acting in the capacity of a housekeeper for the claimant;

(c) if such person is a relative of the claimant or of the claimant's deceased spouse and if the claimant is entitled to any other allowance in the First Schedule in respect of that person, that the claim has been relinquished;

(d) that the claim relates to a housekeeper in respect of whom a claim has already been made for a year of charge prior to the Year of Charge 2009.

(2) A housekeeper allowance shall not be granted to any individual for any year in respect of more than one person.

(3) A housekeeper allowance shall not be granted to any individual for any year if such individual is entitled for that year to a personal allowance for married persons, or to an infirm person's allowance.

(4) "Housekeeper" means a person who is responsible by delegation for the management of the household, including arrangements for food, housekeeping expenditure and the care of linen and laundry.

5. Wife's Earned Income Allowance

(1) The conditions to be fulfilled to entitle a claimant to a wife's earned income allowance are that the claimant is entitled to the personal allowance for married persons and that there is included in the claimant's assessable income some earned income arising or accruing to the claimant's wife.

(2) "Earned income" has the meaning assigned to it by section 148 of the Income Tax (Guernsey) Law, 1975.

6. Charge of Children Allowance

(1) The conditions to be fulfilled to entitle a claimant who is also entitled to the personal allowance for married persons to a charge of children allowance are:

(a) that in the year of charge the claimant, or the claimant's spouse, is in receipt of Family Allowances in respect of one or more children, and

(b) that the claimant proves that throughout the year either he or his wife is totally incapacitated by physical or mental infirmity and that a person is maintained or employed by him for the purpose of having the charge and care of the child, and
(c) that neither the claimant nor any other individual is entitled to a dependent relative allowance in respect of the person so employed or maintained, or if he or any other individual is so entitled, that the claim has been relinquished.

(2) The conditions to be fulfilled to entitle a claimant who is entitled to the personal allowance appropriate to persons other than married persons to a charge of children allowance are that in the year of charge:

(a) the claimant is in receipt of Family Allowances in respect of one or more children, and

(b) the claimant is not cohabiting with another person, except where:

   (i) the claimant proves that throughout the year either he or his cohabitee is totally incapacitated by physical or mental infirmity, and that a third person is maintained or employed by him for the purpose of having the charge and care of the child, and

   (ii) neither the claimant nor any other individual is entitled to a dependent relative allowance in respect of the person so employed or maintained or if he or any other individual is so entitled that the claim has been relinquished.

Provided that where the recipient of a family allowance is not entitled to claim the charge of children allowance because he is cohabiting with another person, he may, in respect of the year of charge, by notice in writing addressed to the Administrator, elect that the whole, or any unused part of, the personal allowance to which he would otherwise be entitled shall cease to be his and shall become an additional personal allowance of the person with whom he is cohabiting, such election, once made, to be irrevocable in respect of that year of charge.

For the purposes of this paragraph "cohabiting" means living with another person as that person's husband or wife throughout the year of charge.

(3) The claimant shall have relinquished any claim to a housekeeper allowance or to an infirm person's allowance for that year.

(4) Where an individual is entitled to claim a dependent relative allowance in the case of a child receiving higher education he shall, for the purposes of the preceding paragraphs numbered (1) to (3), be treated as if he were in receipt of a Family Allowance in respect of the said child.

Provided that if there are two such individuals the charge of children allowance shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that child.

(5) Not more than one allowance shall be granted to any claimant for any year.

7. Retirement Annuity Allowance

(1) The conditions to be fulfilled to entitle a claimant to a retirement annuity allowance are that the claimant pays a premium or makes a contribution to a retirement annuity scheme or to a retirement annuity trust scheme approved under the provisions of section 157A of the Income Tax (Guernsey) Law, 1975 and of
which he is a beneficiary.

(2) Subject to the provisions of the next succeeding subparagraph the qualifying premiums or contributions, as the case may be, shall be the amount of any premium paid or contribution made by the claimant during the year of computation of the income of the claimant or his wife assessable for the year of charge.

(3) Notwithstanding the provisions of the preceding paragraph no allowance shall be given in respect of any qualifying premiums or contributions to the extent that, in aggregate, they exceed the lower of:

a) 100% of the income of the claimant during the year of computation referred to in the preceding paragraph, or

b) any retirement annuity contribution limit for the time being prescribed by regulations made by the Department.

(4) In the case of a married couple:

a) for the avoidance of doubt, the allowances specified in this paragraph apply in respect of each party to the marriage, and each party to the marriage may be considered to be the claimant for the purposes of this paragraph, irrespective of whether the couple are jointly assessed or separately assessed by virtue of an application under section 46 of the Income Tax (Guernsey) Law, 1975, and

b) for the purposes of this paragraph, and notwithstanding subparagraph (1), either party to the marriage may also pay (and an allowance may be granted in respect of) qualifying premiums or contributions to a retirement annuity scheme or retirement annuity trust scheme of which the other party is a beneficiary, provided that the maximum allowance granted in respect of any individual may not exceed the limit prescribed in subparagraph (3).
II. To approve the following Expenditure Budgets for the year 2014:

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

III. To approve the following Budgets for the year 2014 and Probable Outturns for 2013:

1. Corporate Housing Programme
2. Guernsey Registry
3. Ports
4. Guernsey Water
5. States Works
6. Guernsey Dairy
7. Superannuation Fund Administration
8. Social Security Department – Contributory Funds Administration

IV. To note the Budget for the States of Alderney for 2014.

J. TORODE
HER MAJESTY’S GREFFIER