

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

15th December, 2020

Proposition No. P.2020/193

Policy & Resources
Committee

The States of Guernsey Annual Budget for 2021

AMENDMENT

Proposed by: Deputy G A St Pier

Seconded by: Deputy L S Trott

After proposition 21 to insert the following proposition -

“22. To direct the Policy & Resources Committee to include consideration of the impact of duty free on its review of the tax base.”

Explanatory note

As set out in paragraphs 4.28 and 4.29 of the Budget Report it is estimated that the income in 2020 from excise duty on tobacco and alcohol will be £4.4million and £1.7million in excess of the 2020 Budget which the Budget Report attributes at least in part to the absence of the availability of duty free, given the limitation on travel in 2020.

This amendment simply directs that the Policy & Resources Committee gives consideration of the impact of duty free on the tax base.