

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

25<sup>th</sup> January 2023

**Proposition No. P.2022/112**

**Policy & Resources Committee**

**The Tax Review: Phase 2**

**AMENDMENT**

Proposed by: Deputy J B Gollop  
Seconded by: Deputy A D S Matthews

In Proposition 2. A) delete iv. and substitute therefor: "iv. An increase in the Personal Income Tax Allowance of £5,525."

**Rule 4(1) Information**

- a) The proposition contributes to the States' objectives and policy plans by delivering on the action in the Government Work Plan to agree a sustainable taxation policy.
- b) In preparing the proposition, limited consultation has been undertaken with the Policy & Resources Committee.
- c) The proposition has been submitted to His Majesty's Procureur for advice on any legal or constitutional implications.
- d) There are cost implications to the proposals which will be compensated by using other budgetary reserves or income generation.

**Explanatory note**

Jersey collects a rate of 5% GST and gives a more generous personal allowance of £18,550 in compensation. This amendment proposes the adoption of the same level of allowance.