

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

**7<sup>th</sup> November, 2023**

**Proposition No. P.2023/114**

**Policy & Resources Committee**

**The States of Guernsey Annual Budget for 2024**

**AMENDMENT**

Proposed by: Deputy M A J Helyar

Seconded by: Deputy D J Mahoney

To delete Proposition 18 and replace with:-

“18. To approve in principle the introduction with effect from 1 January 2025 of an enhanced Tax on Real Property tariff for derelict glasshouses, derelict glasshouse land and unoccupied domestic and commercial buildings at five times the standard tariff, as set out in paragraph 2.64 of this Budget Report (but reading “2025” in place of “2024” at the end of that paragraph), subject to the Policy & Resources Committee undertaking further consultation regarding the impact of this change and reporting back as part of the 2025 Budget Report.”

**Rule 4(1) Information**

- (a) The propositions contribute to the States’ objectives and policy plans by creating a fairer basis upon which liability for tax is based.
- b) In preparing the proposition, representations from industry have been taken into account.
- c) The proposition has been submitted to His Majesty’s Procureur for advice on any legal or constitutional implications.
- d) The financial implications to the States of carrying the proposal into effect are unknown. Therefore, although the revised timing will impact negatively on revenues in 2024 it is not possible to quantify this.

**Explanatory note**

This amendment delays the introduction of the penal rates of TRP for derelict glass and unoccupied properties until January 2025 enabling further consultation to be carried out.