



**IN THE STATES OF THE ISLAND OF GUERNSEY  
ON THE 23<sup>RD</sup> NOVEMBER, 2023**

**The States resolved as follows concerning Billet d'État No XVIII  
dated 10<sup>th</sup> October, 2023**

**POLICY & RESOURCES COMMITTEE**

**THE STATES OF GUERNSEY ANNUAL BUDGET FOR 2024  
P.2022/113**

- I. After consideration of the States of Guernsey Annual Budget for 2024, they are of the opinion:-
  1. To approve provision within the 2024 Budget for the transfer of £4.0m to Guernsey Ports to fund its 2024 cash requirements.
  2. To authorise the Policy & Resources Committee to make a transfer from General Revenue to Guernsey Waste equivalent to the operating losses for Guernsey Waste as at 31 December 2023; and to approve provision within the 2024 Budget for a transfer of £0.5m to Guernsey Waste to fund its 2024 operating losses.
  3. To rescind Resolution 7 b) on item 4, entitled "Future Waste Charges P.2022/63", of Billet d'État No. XIII dated 18th July 2022.
  4. To authorise the Policy & Resources Committee to make a transfer from General Revenue to Guernsey Dairy equivalent to the balance of Guernsey Dairy's short-term loan facility as at 31 December 2023; and to approve provision within the 2024 Budget for a transfer of £0.7m to Guernsey Dairy to fund its 2024 cash requirements.
  5. To extend the period for the withdrawal of mortgage interest relief on a Principal Private Residence so that relief will be available for an individual on interest not exceeding the following amounts:

2024	£3,500
2025	£2,000
2026	£1,000

2027 and subsequent years of charge      £nil

6. To increase the limit on the amount of income tax payable by an individual resident in Guernsey in respect of qualifying income from £150,000 to £160,000 and, in the case of such an individual in respect of both qualifying and non-qualifying income, from £300,000 to £320,000; and in paragraph 1 of the Sixth Schedule to the Income Tax (Guernsey) Law, 1975 –
  - (a) for "£150,000" in both places appearing to substitute "£160,000"; and
  - (b) for "£300,000" in both places appearing to substitute "£320,000".
7. To increase the limit on the amount of income tax an individual resident in Guernsey can pay under paragraph 3 of the Sixth Schedule to the Income Tax (Guernsey) Law, 1975, (the "Open Market Tax Cap") from £50,000 to £60,000 for 2024 and subsequent years.
8. To approve that, with effect from 2024, where an individual pays a minimum of £50,000 in Document Duty (Anti-Avoidance) Duty on the purchase of 100% of the shareholding of a company that holds an open market property on Part A of the Open Market Register, that individual will be eligible for the Open Market Tax Cap, provided that the conditions as to residence and the permitted period are also met.
9. To increase the limit on the amount of income tax an individual resident in Alderney must pay in 2024 or 2025, in respect of Alderney qualifying income under paragraph 2 of the Sixth Schedule to the Income Tax (Guernsey) Law, 1975, from £50,000 to £65,000.
10. To agree that the annual tax-free lump sum limit for a pension scheme remains at £203,000 for 2024.
11. To exempt from income tax payments made to private householders for accommodating officials/competitors/performers or other accredited persons participating in, or providing necessary support or ancillary services to, a large event. The events to be regarded as "large" shall be designated by a Statement of Practice issued by the Director of the Revenue Service.
- 11A. Noting that there are currently exemptions and limitations for employer-provided benefits relating to motor vehicles but none relating to public transport or non-motorised vehicles, to direct that with effect from 1 January 2024, to exempt from income tax the following if provided by employers:
  - a. Bus passes (including when made available for the employee's private use);
  - b. Bicycles (including e-bicycles, and including when made available for the employee's private use); and

- c. Mileage paid to an employee who is required to use his/her own bicycle (including e-bicycle) for business use, in line with the rates stipulated in Statement of Practice E17
12. To increase the annual exemption fee paid under the Income Tax (Exempt Bodies) (Guernsey) Ordinance, 1989 from £1,200 to £1,600 with effect from 1 January 2024.
  13. TO NEGATIVE THE PROPOSITION with effect from 1 January 2024, to reduce the amount of tax relief in respect of interest paid on money borrowed for the acquisition, construction, reconstruction or repair of a let commercial property, situated in the Bailiwick of Guernsey, allowable under section 2 of the Income Tax (Tax Relief on Interest Payments) (Guernsey) Ordinance, 2007 as amended, as follows:

	% of interest paid eligible for tax relief
2024	75%
2025	50%
2026	25%
2027 and subsequent years of charge	0%

with no such relief in respect of a let commercial property available to be carried forward to the first year of letting (should that be after 2027).

14. To change the basis of assessment for investment companies to align with that of trading companies, noting that the detail of the transitional and anti-avoidance provisions is to be developed during the finalisation of the legislation.
15. That,
  - (a) 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 2024 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) 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) “Family Allowances” means Family Allowances payable under the Family Allowances (Guernsey) Law, 1950 as amended; and
  - (d) “the Income Tax (Guernsey) Law, 1975” means that Law as amended, extended or applied by or under any other enactment and includes, where relevant, any Ordinance, regulation or Resolution of the States made under that Law.

## FIRST SCHEDULE

### Year of Charge 2024

This schedule specifies the allowances claimable by an individual solely or principally resident in Guernsey by way of relief from income tax at the individual standard rate. All allowances are subject to the following conditions –

- (i) the allowances shall be pro-rated for an individual who is solely or principally resident in the years of that individual's arrival in, or permanent departure from, Guernsey, based on the proportion of time spent in Guernsey in the relevant year of charge in the same manner in which income is pro-rated by virtue of sections 5(3) and 5(4) of the Income Tax (Guernsey) Law, 1975,
- (ii) where an individual is in receipt of a Guernsey source pension, which is liable to be taxed at source under the Employees Tax Instalment scheme, or a Guernsey States pension arising under section 33 of the Social Insurance (Guernsey) Law 1978, then the pro-rating under section 51(5) and 51A(2A) of the Income Tax (Guernsey) Law, 1975 shall apply –
  - (a) from the commencement of the year of charge until the date of arrival (in the case of that individual's permanent arrival),
  - (b) from the date of departure until the end of the year of charge (in the case of that individual's permanent departure), and
- (iii) the totality of each individual's allowances and withdrawable deductions are reduced at a ratio of £1 of allowances and withdrawable deductions for every £5 that that individual's calculated income is above the limit of £80,000 (such limit being pro-rated in the year of arrival or departure, based on the proportion of time spent in Guernsey in the relevant year).

For the purpose of this schedule –

- (a) calculated income is an individual's income net of deductions but gross of any withdrawable deductions to which that individual is entitled, and
- (b) the withdrawable deductions are the following deductions -
  - Pension contributions, namely
    - o Retirement Annuity Allowance
    - o contributions to an approved occupational or personal pension schemeover £2,500 (which aggregate amount shall not be withdrawn, and shall not form part of the 'withdrawable deductions')
  - Mortgage interest relief

<u>NATURE OF ALLOWANCE</u>	<u>AMOUNT OF ALLOWANCE</u>
1. <b>Personal Allowance*^</b>	Tax at the individual standard rate on £13,900.
2. <b>Dependent Relative Allowance*</b>	In respect of each dependent relative - tax at the individual standard rate on £4,390 or on the amount of the contributions whichever is less:  Provided that if the income of the dependent relative (exclusive of any contribution) exceeds £9,510 the allowance shall be reduced to tax at the individual standard rate on such sum as remains after subtracting from £4,390 the sum of £1 for every pound by which the dependent relative's income exceeds £9,510.
3. <b>Infirm Person's Allowance*</b>	Tax at the individual standard rate on £4,390
4. <b>Housekeeper Allowance</b>	Tax at the individual standard rate on £4,390
5. <b>Charge of Children Allowance*</b>	Tax at the individual standard rate on £9,195
6. <b>Retirement Annuity Allowance</b>	Tax at the individual standard rate on a sum equal to the qualifying premiums or contributions.

## SECOND SCHEDULE

This schedule prescribes the conditions applicable to the allowances specified in the First Schedule

### **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.

- (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 2018.
- (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 the child has been so adopted and not as the child of the natural parent.
  - (3) Where a couple are cohabiting as if they were married and either of them has a child in respect of whom a dependent relative allowance is claimable, either individual by a notice in writing addressed to the Director may elect that, for the purposes of the said allowance, the child shall be treated as if the child were the child of that cohabitee.
  - (4) In computing the amount of a child's income in the child's 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 individuals 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 the claimant's own expense maintains or contributes towards the maintenance of a person being a relative of the claimant; and
  - (b) that the person so maintained is prevented by incapacity due to old age or infirmity from maintaining themselves; 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 individuals 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.

### **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 compelled to maintain or employ an individual solely for the purpose of having care of the claimant;  

Provided that the allowance shall not be granted by reason of infirmity unless throughout the year the claimant was permanently incapacitated by physical or mental infirmity.
  - (b) if such an individual is a relative of the claimant and if the claimant is entitled to any other allowance in the First Schedule in respect of that individual, that the claim to that other allowance 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 Infirm Person's Allowance shall be allowed to any claimant for any year.

### **Housekeeper Allowance**

- (1) The conditions to be fulfilled to entitle a 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 and if the claimant is entitled to any other allowance in the First Schedule in respect of that person, that the claim to that other allowance 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 in any year in which another person's unused allowance has been transferred to that individual or if that individual is in receipt of 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.

## Charge of Children Allowance

- (1) The conditions to be fulfilled to entitle a claimant who is married or in a civil partnership 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 -
    - (i) on 1 January, or
    - (ii) on the date on which Family Allowance is first claimed in respect of that child in the year in question,  
whichever date is first relevant, and
  - (b) that the claimant proves that throughout the year either the claimant or the claimant's spouse is totally incapacitated by physical or mental infirmity and that a person is maintained or employed by the claimant 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 the claimant or any other individual is so entitled, that the claim to a dependent relative allowance has been relinquished.

Provided that, for the purposes of subparagraph (a), the claimant or the claimant's spouse, as the case may be, shall be deemed to be in receipt of a Family Allowance in respect of a child in a year of charge if they are not in receipt of such an Allowance solely by reason of the amount of their income exceeding the maximum amount prescribed for persons to be eligible for the receipt of such an Allowance.

This proviso is in addition to and not in derogation from paragraph (4).

Provided also that, for the purposes of subparagraph (a), an individual ("X") shall be deemed to be in receipt of a Family Allowance in respect of a child in a year of charge –

(aa) only if X has made a claim for such an Allowance, and it is being paid to X in X's name, or

(bb) where X is an individual to whom the preceding proviso applies, only if such an Allowance would, but for X's income, be paid to X in X's name.

- (2) The conditions to be fulfilled to entitle a claimant who is not married or in a civil partnership 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 -
    - (i) on 1 January, or



(ii) on the date on which Family Allowance is first claimed in respect of that child in the year in question,

whichever date is first relevant, and

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

(i) the claimant proves that throughout the year either the claimant or the claimant's cohabitee is totally incapacitated by physical or mental infirmity, and that a third person is maintained or employed by the claimant 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 the claimant or any other individual is so entitled, that the claim to a dependent relative allowance has been relinquished.

Provided that, for the purposes of subparagraph (a), claimants shall be deemed to be in receipt of a Family Allowance in respect of a child in a year of charge if -

(A) they are not in receipt of such an Allowance solely by reason of the amount of their income exceeding the maximum amount prescribed for persons to be eligible for the receipt of such an Allowance, and

(B) in the case of claimants who are not cohabiting with another person, they are the principal carer of the child.

This proviso is in addition to and not in derogation from paragraph (4).

Provided also that, for the purposes of subparagraph (a), an individual ("Y") shall be deemed to be in receipt of a Family Allowance in respect of a child in a year of charge –

(aa) only if Y has made a claim for such an Allowance, and it is being paid to Y in Y's name, or

(bb) where Y is an individual to whom the preceding proviso applies, only if such an Allowance would, but for Y's income, be paid to Y in Y's name (but without prejudice to the application of condition B of the preceding proviso).

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

(4) Where an individual has a child receiving higher education or a child aged 18 receiving secondary education, that individual shall, for the purposes of the

preceding paragraphs numbered (1) to (3), be deemed to be 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 Charge of Children Allowance shall be granted to any claimant for any year.

### **Retirement Annuity Allowance**

- (1) The conditions to be fulfilled to entitle a claimant to a retirement annuity allowance or deduction under section 8(3)(bb) of the Income Tax (Guernsey) Law, 1975 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 the claimant is a beneficiary.
- (2) Subject to the provisions of paragraph (3) 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 charge.
- (3) Notwithstanding the provisions of paragraph (2) no allowance or deduction shall be given in respect of any qualifying premiums or contributions to the extent that, in aggregate, they exceed:
- (a) 100% of the income of the claimant during the year of charge, or
- (b) any retirement annuity contribution limit for the time being prescribed by Regulations made by the Committee.

### **Transferability of unused allowances**

- *the allowances marked with an \* in the first schedule are transferable between taxpayers in the circumstances described in paragraph (i) below*
- *the allowances marked with an ^ in the first schedule are transferable between taxpayers in the circumstances described in paragraph (ii) below,*

*and in all cases transfer is subject to the conditions detailed below.*

- (i) transfers between married couples or couples in a civil partnership
- If at the commencement of the year of charge the claimant's spouse is living with the claimant as a married couple, the claimant may, in respect of the year of charge, by notice in writing addressed to the Director, elect that any unused part of the allowance to which the claimant would otherwise be entitled shall cease to be the claimant's and shall become part of the

allowance of the claimant's spouse, such election, once made, to be irrevocable in respect of that year of charge.

Provided that, should the marriage or civil partnership end in the year of charge, by reason of divorce or separation, the allowance is proportioned on the basis of the number of days in the year of charge which precede that event, with the relevant proportion of any unused allowances prior to that event being eligible for transfer.

For the purposes of this paragraph –

“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, and includes an order for the dissolution of a civil partnership, and

"separation" means that the couple are living separately as fully and as completely as though they had never been married or entered into a civil partnership, as the case may be.

Provided that, should the marriage or civil partnership end in the year of charge, by reason of death, the full unused allowance is transferrable.

Where an election is made to transfer an allowance under this paragraph, that part of the allowance that is unused will be transferred upon receipt of a claim in the transferor's or transferee's tax return.

- (ii) transfers between co-habiting couples in receipt or deemed receipt of Family Allowance, but not eligible for the charge of children allowance

Where the recipient or deemed recipient of a Family Allowance in respect of one or more children is not entitled to claim the charge of children allowance because the

claimant is cohabiting with another person at the commencement of the year of charge, the claimant may, in respect of the year of charge, by notice in writing addressed to the Director, elect that any unused part of the personal allowance to which the claimant would otherwise be entitled shall cease to be the claimant's and shall become part of the personal allowance of the person with whom they are cohabiting, such election, once made, to be irrevocable in respect of that year of charge.

Provided that, should the couple cease to cohabit in the year of charge, the allowance is proportioned on the basis of the number of days in the year of charge which precede that event, with the relevant proportion of any unused allowances prior to that event being eligible for transfer.

Provided also that, should the couple cease to co-habit in the year of charge, by reason of death, the full unused allowance is transferrable.

For the purposes of this paragraph "cohabiting" means living with another person, as if they were married or in a civil partnership, and "deemed receipt" and "deemed recipient" of Family Allowance mean deemed by virtue of the proviso to paragraph (2) of Charge of Children Allowance above.

Where an election is made to transfer an allowance under this paragraph, that part of the allowance that is unused will be transferred upon receipt of a claim in the transferor's or transferee's tax return.

16. To approve the draft Ordinance entitled "The Excise Duties (Budget) Ordinance, 2023" and to direct that the same shall have effect as an Ordinance of the States.

- 16A. To direct the Policy & Resources Committee in consultation with the Committee *for* Economic Development and the Committee *for* Home Affairs to investigate the introduction of –
- (a) a further separate independent Small Brewery lower rate of Excise Duty for very small micro-breweries, and
  - (b) a rate of Excise Duty chargeable on spirits for small independent distillers together with a clear definition of such a distillery and the producers liable to such a rate, and
- to report back to the States by the end of June 2024 with suitable recommendations.
17. To endorse the intention of the Policy & Resources Committee to propose the introduction of a levy on disposable e-cigarettes.
18. TO NEGATIVE THE PROPOSITION 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.
- 18A. TO NEGATIVE THE PROPOSITION to agree that, for the purpose of determining liability to any enhanced tariff of Tax on Real Property as set out in proposition 18, any period during which a building is undergoing renovation shall not be counted for the purpose of determining whether the minimum period has been established and to direct the Policy & Resources Committee to take this principle into account when it issues guidance under section 45 of the Tax on Real Property (Guernsey & Alderney) Ordinance, 2007 for the purpose of the definition of “unoccupied”.
19. TO NEGATIVE THE PROPOSITION to approve the introduction with effect from 1 January 2024 of an enhanced Tax on Real Property tariff for development buildings or approved development sites where the real property falls within the relevant property reference for three years after the “commencement date” of the permit or, if the real property fell into the relevant property reference in 2023, for a period of three years beginning in 2023 (inclusive), should the works not be completed.
20. To approve the draft Ordinance entitled “The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2023” attached as Annex A and to direct that the same shall have effect as an Ordinance of the States.
21. To endorse the intention of the Policy & Resources Committee to propose a further increase in the Tax on Real Property tariffs for commercial car parking in the 2025 Budget.
- 21A. To direct the Committee for the Environment & Infrastructure to implement the rates of First Registration Duty as set out in the Table 1 of the explanatory note to raise an estimated £340,000 in additional general revenue, and to amend the relevant table in

Appendix V to add £250,000 to the 2024 budget for the Committee for the Environment & Infrastructure for 'Passenger Services' to mitigate as far as possible the need to increase standard bus fares in real terms in 2024.

22. To approve ordinary revenue expenditure for 2024 totalling £610.0m as set out in the table in paragraph 3.11 of this Report and the revenue expenditure budgets in Appendix V;
23. To approve the following Budgets for the year 2024:
  - (a) Guernsey Ports
  - (b) Guernsey Water
  - (c) Guernsey Waste
  - (d) States Works
  - (e) Guernsey Dairy
  - (f) Superannuation Fund Administration
  - (g) Committee for Employment & Social Security – Contributory Funds.
24. To direct the preparation of such legislation as may be necessary to give effect to the above decisions.

#### **COMMITTEE FOR EMPLOYMENT & SOCIAL SECURITY**

##### **NON-CONTRIBUTORY BENEFIT RATES FOR 2024 P.2022/113**

- II. After consideration of the Policy Letter entitled 'Non-contributory Benefit Rates for 2024', dated 9<sup>th</sup> October 2023, they are of the opinion:-
  1. To set the income support requirement rates at the rates set out in Tables 1 and 2 of the Policy Letter, from 5<sup>th</sup> January 2024.
  2. To set the income support limits of weekly income for people residing in residential homes, nursing homes, EMI (dementia care) accommodation, and the Guernsey Cheshire Home at the rates set out in Table 3 of the Policy Letter, from 5<sup>th</sup> January 2024.
  3. To set the income support carer's allowance disregard at £50 per week, subject to first making necessary administrative changes, as detailed in paragraphs 2.19 to 2.21 of the Policy Letter.
  4. To set the personal allowances payable to persons in Guernsey and Alderney residential or nursing homes who are in receipt of income support and to persons in United Kingdom hospitals or care homes who are in receipt of income support at the amounts set out in Table 4 of the Policy Letter, from 5<sup>th</sup> January 2024.

5. To set the maximum rent allowances, for income support purposes, at the amounts set out in Table 5 of the Policy Letter, from 5<sup>th</sup> January 2024.
6. To set the supplementary fuel allowance at £36.28 per week, from 27<sup>th</sup> October 2023 to 25<sup>th</sup> April 2024.
7. To note that a person in receipt of income support who is a single parent or the member of a couple that is primarily responsible for childcare will be expected to work part-time (a minimum of 20 hours per week) from the point at which their youngest child turns three (previously five) with effect from 1<sup>st</sup> September 2024.
8. To set the rate of family allowance at £16.90 per week, from 1<sup>st</sup> January 2024.
9. To set the rates and annual income limit for severe disability benefit and carer's allowance at the rates and limit set out in Table 6 of the Policy Letter, from 1<sup>st</sup> January 2024.
10. To set the payment tariffs under the Mesothelioma Compensation Scheme at the rates set out in Table 10 in the Appendix to the Policy Letter, from 1<sup>st</sup> January 2024.
11. To direct the preparation of such legislation as may be necessary to give effect to the above decisions

S.M.D. ROSS  
STATES' GREFFIER