

Treasury and Exchequer Ministerial Decision Report

1. Purpose of Report

To enable the Minister to approve the appointment of 3 new Commissioners of Appeal.

2. Background

The Commissioners of Appeal hear appeals from taxpayers both individuals and businesses who wish to dispute decisions or rulings made by the Comptroller of Revenue.

Article 5 of the Revenue Administration (Jersey) Law 2019 requires that the Minister may appoint up to 12 Commissioners of Appeal for a term not exceeding 3 years.

a) Appointment of 3 Commissioners of Appeal

A further 3 Commissioners will be appointed from the date of signature for a period up to 31st March 2024. They are Mr Timothy Mawby, Mr James Corbett and Mr Graham Hughes. This period of appointment is pending a move of the Commissioners to become a tribunal service within the Judicial Greffe.

b) Existing Commissioners of Appeal

These appointments will bring the current bench of Commissioners of Appeal for Revenue Jersey to 9. The existing commissioners are Mr Christopher McFadyen, Ms Gailina Liew, Ms Heather-Anne Hubbell, Mr Mark Sumner, Ms Helene Chesnay, and Mr Ross Gavey.

c) Biography of the 3 new Commissioners being appointed

Mr Timothy Mawby

Tim is a legally trained tax specialist and chartered accountant with first-hand knowledge of providing advice and opinions to clients in the financial services sector. He is a member of the Institute of Chartered Accountants of England and Wales. Work experience includes Director of Global Arbitrage and Trading with RBC Capital Markets in London and Nassau, and previously Head of Taxation at Fortis Bank and Tax Manager of PWC. He is resident in Jersey.

Mr James Corbett

James Corbett KC is an English barrister and King's Counsel (KC) and will, on 5 January 2023, be sworn in as a Jersey Advocate. He lives and practises in Jersey and specialises in international law. He has appeared in Courts all over the world including in particular the Eastern Caribbean Supreme Court (which sits in the British Virgin Islands and the Grand Court of the Cayman Islands). He is a Deemster (part-time judge) in the Isle of Man. He is Head of the Chambers of James Corbett KC. He is a member of the board of Trustees of ArtHouse Jersey and of the Accounts Committee of the Parish of St Helier.

Mr Graham Hughes

Graham is an established and experienced Jersey based Chief Executive and Board Director with more than 35 years' experience working in management and leadership roles in the digital and communication sectors in Jersey and internationally, having commenced his working career in aeronautical engineering with the Royal Navy. He has recently retired from the full-time role of Chief Executive of Sure (Jersey) Ltd. He is a Chartered Director and Fellow of the Institute of Directors.

3. Recommendation

The Minister is recommended to approve the appointment of 3 new Commissioners of Appeal.

4. Reasons for Decision

Article 5 of the Revenue Administration (Jersey) Law 2019 requires that the Minister may appoint up to 12 Commissioners of Appeal for a term not exceeding 3 years.

5. Resource Implications

There are no staffing implications arising from this proposition. A small level of remuneration is paid for these posts. The estimated annual cost in respect of all posts is in the region of £3,000 in total and will be met from existing Treasury and Exchequer cash limits.

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