

Treasury and Exchequer Ministerial Decision Report

1. Purpose of Report

To enable the Minister to approve the appointment of four new Commissioners of Appeal and the extension of three current 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 four Commissioners of Appeal

A further four Commissioners will be appointed from the date of signature for a period up to 30 June 2026. They are Mr Christopher Moulder, Mr Jonathan Barham, Mr John Everett and Mr Stuart Pinnington. This period of appointment is pending a move of the Commissioners to become a tribunal service within the Judicial Greffe.

b) Extension of terms for three Commissioners of Appeal

Mr Timothy Mawby, Mr James Corbett and Mr Graham Hughes were appointed on 30 November 2022 until 31 March 2024. This period of appointment will be extended to a full three years until 30 November 2025.

c) Existing Commissioners of Appeal

The new appointments will bring the current bench of Commissioners of Appeal for Revenue Jersey to 12. The existing commissioners are Mr Christopher McFadyen, Ms Gailina Liew, Ms Heather-Anne Hubbell, Mr Mark Sumner, Mr Ross Gavey in addition to Mr Timothy Mawby, Mr James Corbett and Mr Graham Hughes who will have their appointments extended.

d) Biography of the four new Commissioners being appointed:

Mr Christopher Moulder

Chris is a Chartered Accountant with significant audit, financial management and corporate governance experience, gained while advising a wide variety of local, national and international clients in the financial services, property, hospitality and not for profit sectors. In June 2021 he retired from his role as Senior Partner and Group Director of RSM Channel Islands Group (formerly Reads & Co) after a 35 year career in practice. He is a Trustee of Roy Overland Charitable Trust and Les Amis.

Mr Jonathan Barham

Jonathan is an English Barrister, having been called to the Bar in October 2002. He has over 20 years' experience of dealing with all aspects of commercial litigation, encompassing a broad range of business, corporate and insolvency matters. He moved to Jersey in 2020 and is currently a Senior Associate in the Dispute Resolution team at Dickinson Gleeson Advocates where he deals with high-value and complex multi-jurisdictional and trust disputes. He has recently completed the Jersey law exams and is likely to be admitted as a Jersey Advocate later this year.

Mr John Everett

John is currently Group Chief Risk Officer with the Altum Group and was previously Deputy Director General of the Jersey Financial Services Commission with wide ranging strategic and operational responsibilities, as well as holding a Group CRO role at another international financial services firm. He has a technical background in investments and held senior positions at the UK Financial Services Authority. His voluntary positions include being Chair of the Jersey Electoral Authority and membership of the management committees of the Jersey Teachers Superannuation Fund and the Jersey Public Employees Pension Fund.

Mr Stuart Pinnington

Stuart has lived in Jersey for over 15 years. He is an experienced director having held various global board positions for over 12 years and worked in financial services for 20+ years. He previously worked as a funds lawyer in the City of London and the Caribbean. He also qualified as a Chartered Director with the Institute of Directors. He has also held a number of Non-Executive Board positions for companies in Jersey and the UK. Since moving to Jersey, he worked as a lawyer at Mourant and then for a global fund administration business (initially as jurisdictional MD) then, as part of the group management board

3. Recommendation

The Minister is recommended to approve the appointment of four new Commissioners of Appeal and extend the appointments for Mr Timothy Mawby, Mr James Corbett and Mr Graham Hughes.

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.

Report author: Manager – Tax Governance and Professional Standards	Document date : 27 July 2023
Quality Assurance / Review: Head of Financial Governance	File name and path:
MD sponsor: Treasurer of the States	