

STATES OF JERSEY



COMMISSIONERS OF APPEAL FOR TAXES: APPOINTMENT

**Lodged au Greffe on 11th March 2016
by the Minister for Treasury and Resources**

STATES GREFFE

PROPOSITION

THE STATES are asked to decide whether they are of opinion –

in accordance with Article 10 of the Income Tax (Jersey) Law 1961, to approve the appointment as a Commissioner of Appeal for Taxes, each for a period of 5 years from the date of their appointment, of –

Mr. Jonathan Crowther
Mr. Graeme Guy
Mr. Michael Harrison
Mr. Christopher McFadyen.

MINISTER FOR TREASURY AND RESOURCES

REPORT

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

Article 10 of the Income Tax (Jersey) Law 1961 requires that Commissioners of Appeal shall be appointed by the States, on the recommendation of the Minister for Treasury and Resources.

The Minister for Treasury and Resources is delighted to recommend Mr. Jonathan Crowther, Mr. Graeme Guy, Mr. Michael Harrison and Mr. Christopher McFadyen for appointment as Commissioners of Appeal, each for a period of 5 years.

Mr. Jonathan Crowther

Mr. Crowther is a Chartered Accountant and Chartered Tax Adviser and holds an MA Degree in Philosophy from Trinity College, Dublin and a BA Degree in Theology from the University of Gloucestershire. He worked as an audit and tax professional with a 'Big Four' accounting firm in the Middle East before moving to Jersey in 1986. In Jersey he worked as a tax professional with a 'Big Four' firm before becoming a director of the trust and funds administration businesses of a bank. For 10 years until semi-retirement he was a self-employed consultant, acting as an internal auditor and tax adviser. He has regularly contributed to financial periodicals. He currently acts as a non-executive director of a major hedge fund group and as a consultant to a tax software developer. In 2006 he drafted the 0/10 design proposal for the States of Jersey. He is a Reader in the Anglican church.

Mr. Graeme Guy

Mr. Guy is a qualified Chartered Tax Adviser and a member of the Royal Society of Arts – Economics. He has been closely involved in Jersey tax matters for over 50 years, initially working in the office of the Comptroller of Income Tax from 1958 for 11 years, and subsequently employed for 33 years by a major professional services firm, by which he is currently engaged as a consultant. During his career, Mr. Guy managed a varied portfolio of corporate and personal clients. He was instrumental in the development of Jersey tax practice and is the founder member of the Executive Committee of the Jersey Taxation Society and was their President from 1991–1993.

Mr. Guy has also been the Associate Editor of Tolley's Taxation in the Channel Islands and the Isle of Man, and has lectured on specialist topics in the Channel Islands and elsewhere.

Mr. Michael Harrison

Mr. Harrison retired in 2013 after 42 years working in the marine insurance market for a number of international insurance companies in London, Cyprus, and Bahrain. The companies included: Norwich Union, Neuchatel Swiss General (part-owned by Swiss Re); in Cyprus with Euro Arab Management (joint venture with Trust International and Lloyds Syndicates); and in Bahrain with Trust International. He returned to London with Assicurazioni Generali, one of the largest insurers in Europe. As Head of Marine Insurance his responsibilities included the underwriting and management of a Marine portfolio – major shipping fleets, cargo and liability, and arranging biannual workshops for the Group worldwide.

Mr. Harrison's committee work included being the London Market representative on the European CMR Working Party, as an active member of the Marine Technical Committee of the International Underwriting Association (IUA). He has lectured internationally, including in China, Malaysia, Vietnam, Hong Kong, Cyprus, Bahrain, Italy, France and Spain.

Mr. Christopher McFadyen

Mr. McFayden was born in Jersey and was educated at Victoria College, and trained as a Chartered Accountant with Barton Mayhew (now Ernst and Young) in Jersey.

In 1975 he established the firm of Chartered Accountants that was to become the Jersey partnership of Moores Rowland International. He specialises in trust and corporate structures and advises on complex dispute resolution. In 2004 he was one of the founding shareholders of Consortia Partnership Limited, a company regulated by the Jersey Financial Services Commission in respect of Trust and Fund Business.

He is both a Chartered Accountant, a Chartered Certified Accountant and a member of the Society of Trust and Estate Practitioners. He is a past President of the Jersey Association of Practising Chartered and Certified Accountants.

He married in 1979 and has a daughter and a son. He has been involved in the RNLI in Jersey for 33 years and is currently a Launching Authority for the St. Catherine's Lifeboat.

Financial and manpower implications

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