

STATES OF JERSEY



COMMISSIONERS OF APPEAL FOR TAXES OFFICE: RE-APPOINTMENT OF MEMBERS

Lodged au Greffe on 28th June 2013
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, as amended, to approve the appointment of the following as Commissioners of Appeal for the Taxes Office for the periods stated –

Mr. Philip Barber (3 years)

Ms. Jacqueline Collins (4 years)

MINISTER FOR TREASURY AND RESOURCES

REPORT

The Commissioners of Appeal were created when income tax was first introduced in Jersey by the Loi autorisant une Taxe sur le Revenu. This law was approved by the States of Jersey on 10th April in 1928 and sanctioned by the Privy Council on 15th June 1928.

The Commissioners are completely independent of the Taxes Office. They exist at the first point of appeal for a taxpayer who is in dispute with the Comptroller of Taxes. They hear appeals in private and their decisions are not published. Appeals against their decisions, whether on findings of fact or on points of law, can be heard before the Inferior Number of the Royal Court, sitting *in camera*. Commissioners do not receive any payment for their services, nor are they reimbursed for incidental expenses to enable them to carry out their duties.

Article 10 of the Income Tax (Jersey) Law 1961, as amended, requires that they 'be chosen from residents in the Island experienced in financial matters, who are not actively interested in any trade, business or profession carried out in the Island'.

The Minister is pleased to recommend the following candidates for re-appointment to the role of Commissioner of Appeal.

Ms. Jacqueline Collins

Ms. Collins is a fellow of the Institute of Chartered Accountants and formerly a partner at Russell Limebeer and Director of Sierre Trust Company until retiring in 2002. Ms. Collins is currently a Trustee of the Jersey Educational Trust and a Director of the trust's property company and St. George's Preparatory School Limited. She had previously been a member of the Social Security Advisory Council. Ms. Collins has currently been a Commissioner for 9 years.

Mr. Philip Barber

Mr. Barber retired as a Corporate Banking Manager of HSBC Bank in May 2003 after a career spanning more than 40 years with Midland Bank then HSBC, in a number of areas of expertise and senior positions both in Jersey and the U.K. Mr. Barber is the Honorary Treasurer of the local branch of the RNLI and has been Treasurer of the Royal Jersey Golf Club and the United Club amongst others. Mr. Barber has currently been a Commissioner for 9 years.

Financial and manpower implications

There are no financial or manpower implications for the States arising from this proposition as Commissioners do not receive any payment for their services.