

Annual  
Report

2014

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Annual Report of the Tax on Real Property Appeals Panel

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## **1. Introduction**

I am pleased to present the Tax on Real Property Appeals Panel's third Annual Report.

2014 has represented a steady year for the Panel, following an active 2013 which included the resignation of two of the original Panel members, the appointment of five new members and the re-appointment of another and the resolution of a number of outstanding Appeals. In contrast, 2014, which has been a relatively quiet year in terms of caseload, has provided the Panel with the opportunity to develop as a new group and to consolidate the work undertaken in previous years to review and improve its procedural practices and the associated guidance it provides to the public.

As in previous years, the Panel has continued to see a decline in the number of Appeals being received. However, the complexity of those cases being placed before the Tribunal has continued to increase and diversify ensuring that the Panel continues to be presented with a challenging workload.

Towards the end of the year, the Panel was faced with further changes to its membership following the resignation of its Chairman, Mr. Le Maitre, and original member, Advocate Dunster. Members are now anticipating the appointment of a new Chair from its number during 2015.

Caroline Latham  
Deputy Chairman  
April 2015

## **2. Background**

The Tax on Real Property Appeals Panel was established in June 2008, under the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 (“the Ordinance”).

The Panel is an independent appeal body and its members are appointed by the States of Deliberation.

Further details regarding the composition of the Panel, including eligibility, powers, and the provisions regarding the appointment of a Tribunal Panel, can be found in the Ordinance, a full copy of which is available on the Panel’s webpages at [www.gov.gg](http://www.gov.gg).

## **3. Panel Membership**

The Panel’s membership as at the beginning of 2014 is set out below:

Mr Stuart Le Maitre (Chairman)  
Mrs Caroline Latham FRICS (Deputy Chairman)  
Sir de Vic Carey  
Mr Harry Gold LL.B. (LOND)  
Mr Martin Johnson  
Mr Boyd Kelly  
Mr Eric Legg  
Mrs Shelagh Mason  
Mr John Weir FRICS  
Advocate Julia White  
Advocate Mark Dunster<sup>1</sup>

During November, the Panel’s current Chairman, Mr. Le Maitre, tendered his resignation from the Panel and his role as Chairman thereof following his election to the position of Constable of the Vale Parish, which rendered him ineligible to continue to serve on the Panel as an active member under the provisions of the Ordinance.

Following a lengthy period of ineligibility, Advocate Dunster also tendered his resignation at the end of the year.

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<sup>1</sup> Under Part II, Section 22(4) of the Ordinance it is provided that “The following persons may not be appointed to the Panel – (a) any member of the States of Deliberation or the States of Election within the meaning of the Reform (Guernsey) Law, 1948, (b) any member of the States of Alderney, (c) any Constable or Douzenier, (d) any procureur or overseer of the poor or member of a parochial outdoor assistance board, and, any member of the judiciary of the Islands”. As such, Advocate Dunster’s position on the Panel has been inactive since 2008 following his election as a Parish Constable and subsequently as a Douzenier.

The Ordinance provides that the Chairman of the Panel is to be appointed by the States<sup>2</sup> upon the recommendation of the Treasury and Resources Department. The Panel has been advised by the Department that it is intending to submit a Report to the States noting the above resignations and making recommendations on the appointment of a new Chairman following a recruitment process during the first half of 2015. Panel members would like to note their thanks to Advocate Dunster for his work with the Panel and to Mr. Le Maitre for his excellent leadership and contribution as Chairman when the Panel was originally established and during its subsequent development.

#### **4. Administrative Arrangements**

During 2014 there were no changes to the Panel’s administrative arrangements. Mrs. Natalie Allison continued to act as the Panel’s Clerk, supported by the Deputy Clerks based in Alderney, Mrs. Kerry Hatcher-Gaudion and Mrs. Liz Maurice.

#### **5. Operating Costs**

The Panel’s expenditure for 2014 is set out in Table 1.

**Table 1 – Panel’s Budget and Expenditure 2014**

	<b>Budget (£)</b>	<b>Actual Costs* (£)</b>	<b>Actual Costs 2013 (£)</b>
Training Courses	0	0	600
Expenses & Subsistence <sup>3</sup>	2,200	2,581	3,742
Advertising	0	0	336
Mobile Phone Costs	300	0	0
Travel & Meeting Expenses	500	881	1238
<b>Total</b>	<b>3,000</b>	<b>3,462</b>	<b>5,916</b>

\*Figures have been rounded to the nearest £1.

The Treasury and Resources Department is aware that the Panel’s expenditure will fluctuate both above and below the agreed budget from year to year due to the unpredictability of its caseload and the consequential difficulties it faces in forecasting its budgetary requirements. As such, the Department has given an undertaking that resources will be made available from elsewhere within its budget to meet any overspend arising from increased caseload or other one-off expenditure required to support the development of the Panel, such as training and recruitment.

<sup>2</sup> The Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 (as amended) provides under Part II, Section 22(3) that “The States shall designate one member of the Panel as Chairman of the Panel and another as deputy Chairman thereof”.

<sup>3</sup> Panel members receive an allowance of £67.00 per half day when preparing and sitting to determine an appeal, drafting Judgements and attending meetings. Where the Panel member is not resident in Guernsey, travel costs, including travel to the nearest airport and flights to Guernsey, overnight accommodation, if required, and out-of-pocket expenses are also paid.

## 6 Appeals and Casework

### 6.1 Appeals Process

The process for making an Appeal is set out in Part IV of the Ordinance. The process is summarised below in Table 2.

**Table 2 – Outline of Appeals Process**

Stage	Action	Period
1	Treasury and Resources Department issues property notice advising the liability for payment of Tax on Real Property. The tax due is determined by the plan area of the properties and the category of the property for TRP purposes.	
2	Property owner either accepts the notice or asks the Treasury and Resources Department to review the decision	Property owners have 28 days beginning on the date of the notice to register their request for the Treasury and Resources Department to review its decision
3	The Treasury and Resources Department is required to review the original decision and either confirm, vary or rescind the decision.	The Treasury and Resources Department has 3 months in which to review the decision. Should it fail to do so within the 3 month period, then it shall be deemed to have reviewed and confirmed its decision.
4	Property owners who are aggrieved by the confirmed decision (termed the 'relevant decision') may, subject to the conditions of the Tax on Real Property (Guernsey and Alderney) Ordinance, 2007, formally appeal against the decision.	Notice of appeal must be served on the Clerk to the TRP Appeals Panel before the end of a period of 28 days beginning on the date of the notice confirming the relevant decision.

## 6.2 Casework

During 2014, the Panel received a total of 3 new appeals. The Panel's caseload also included 4 appeals which remained outstanding from previous years.

The status of these cases as at 31 December 2014 is summarised in Table 3.

**Table 3 – Schedule of Appeals**

<b>Date Received</b>	<b>Reference Number</b>	<b>Primary Reason for Appeal</b>	<b>Status</b>
06.06.2011	0042	Incorrect categorisation	Pending*
06.06.2011	0043	Incorrect categorisation	Pending*
06.06.2011	0044	Incorrect categorisation	Withdrawn
13.11.2012	0051	Incorrect categorisation	Tribunal held 16 July 2014. Appeal dismissed.
11.02.2014	0058	Incorrect categorisation	Pending*
11.02.2014	0059	Incorrect categorisation	Pending*
11.02.2014	0060	Incorrect categorisation	Pending*

\*These Appeals have subsequently been withdrawn

## 7. Other Work

Other work undertaken by the Panel during 2014 included the launch of an 'in house' training programme for members aimed at broadening the Panel's skills base; a review of the guidance notes provided to Appellants; and regular updates to the information available on the Panel's webpages.

## 8. Developments for 2015

The Panel hopes to work with the Treasury and Resources Department during 2015 in order to identify those aspects of the current Appeals process which could benefit from review now that the Taxation of Real Property system is entering its eighth year.