

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

POLICY & RESOURCES COMMITTEE

**TAX ON REAL PROPERTY APPEALS PANEL - APPOINTMENT FOUR ADDITIONAL MEMBERS
AND TO DESIGNATE A NEW CHAIRMAN**

The States are asked to decide:-

Whether, after consideration of the policy letter entitled “Tax on Real Property Appeals Panel - Appointment of a four additional members and to designate a new Chairman”, dated 19th August, 2021, they are of the opinion:-

1. To appoint Mr Roy David Burke as a member of the Tax on Real Property Appeals Panel for a period of five years commencing on 1st October 2021.
2. To appoint Mr Keith Charles Bell as a member of the Tax on Real Property Appeals Panel for a period of five years commencing on 1st October 2021.
3. To appoint Mr Raymond Thomas Le Poidevin as a member of the Tax on Real Property Appeals Panel for a period of five years commencing on 1st October 2021.
4. To appoint Advocate Robin Gist as a member of the Tax on Real Property Appeals Panel for a period of five years commencing on 1st October 2021.
5. To designate Mrs Audrey Branch as the Chairman of the Tax on Real Property Appeals Panel for a period of five years commencing on 1st October 2021.

The above Propositions have been submitted to Her Majesty's Procureur for advice on any legal or constitutional implications in accordance with Rule 4(1)(c) of the Rules of Procedure of the States of Deliberation and their Committees.

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The Presiding Officer
States of Guernsey
Royal Court
St Peter Port

19th August, 2021

Dear Sir

1. Executive Summary

1.1 The purpose of this policy letter is two-fold, namely to ask the States to:

(a) Appoint the following persons as new members of the Tax on Real Property Appeals Panel for a period of five years commencing on 1st October 2021:

- Roy David Burke
- Keith Charles Bell
- Raymond Thomas Le Poidevin
- Advocate Robin Gist;

and

(b) To designate Mrs Audrey Mary Branch as the Chairman of the Tax on Real Property Appeals Panel for a period of five years commencing on 1st October 2021.

2. Background

2.1 The Tax on Real Property Appeals Panel ("the Panel") was first established in June 2008 as an independent body to hear and determine appeals in relation to Tax on Real Property ("TRP") made in accordance with the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 ("the Ordinance"). Subject to the conditions set out in the Ordinance, property owners in Guernsey and Alderney who are aggrieved by a decision of the Cadastre Department may formally appeal against that decision to the Panel. A Tribunal is then established, consisting of three members of the Panel, to hear and determine the appeal.

- 2.2 Section 22 of the Ordinance established the Panel, which is drawn up and maintained by the States, upon the recommendation of the Policy & Resources Committee.
- 2.3 In early 2021, Mr John Weir, who was first appointed to the Panel in June 2008, advised the Committee of his intention to retire from the Panel, including as its Chairman on 31st July 2021. Mr Weir was designated as the Panel's Chairman in September 2017.
- 2.4 The Committee wishes to record its thanks to Mr Weir for his service on the Panel and notes that his professional experience as a Chartered Surveyor was invaluable to the other members especially in understanding layout plans of buildings which are central to determining whether the TRP due for a particular property has been correctly assessed.
- 2.5 In April 2021, the Policy & Resources Committee advertised for new Panel members. The advertisement was placed in partnership with the Committee *for the* Environment & Infrastructure which was seeking to appoint new members to the Planning Panel and the States of Alderney which was seeking to appoint members to the newly established Alderney Property Tax Appeals Tribunal.
- 2.6 The advertisement attracted a several candidates and as each demonstrated the key criteria and understanding for this role, the four candidates who expressed an interest in appointment to the Panel were interviewed.
- 2.7 At this point the Policy & Resources Committee would like to put on record again its thanks to all the former members of the Panel for their hard work and commitment. It is due to the ethos of public service displayed by the former, and current, members that so much good work is done for the benefit of Guernsey.

3. Appointment of new Members

- 3.1 The Policy & Resources Committee advertised for new Panel members earlier this year. The advertisement was placed in partnership with the Committee *for the* Environment & Infrastructure, which was seeking a new Planning Panel member.
- 3.2 Following the interviews, the Committee agreed to recommend the States of Deliberation agree to appoint:
- Mr Roy Burke;
 - Mr Keith Bell;
 - Mr Raymond Le Poidevin; and
 - Advocate Robin Gist

as members of the Panel with effect from 1st October 2021 for a five-year period.

- 3.3 Mr Roy Burke is an Alderney resident. He returned to Alderney after retiring in 2018 as the Chief Secretary for the St Helena Government. He is a member of the

independent Complaints Panel under the Administrative Decisions (Review) (Guernsey) Law, 1986 and an independent member of the Review Board. He originally moved to Alderney in 2010 to take up the appointment as Chief Executive to the States of Alderney. He held this post until May 2014 when he moved to St Helena. Prior to moving to Alderney, Mr Burke had held a number of senior appointments within the UK Civil Service including Chief Executive at the Department for Transport and Chief Executive for the Criminal Injuries Compensation Appeal Panel.

- 3.4 Mr Keith Bell is a retired English solicitor and company secretary. He retired from Babbés LLP as a Senior Associate Solicitor in November 2019 and had specialised in company, corporate and commercial law. Mr Bell is also a member of the Housing Appeals Tribunal and the Senior Lawyers' Panel of La Chambre de Discipline. Prior to moving to Guernsey in 2006, Mr Bell held several senior posts in private companies.
- 3.5 Mr Le Poidevin retired as Secretary to the Castel Constables in March 2021 having held this post from November 2012. He had previously been the Secretary to the St Peter Port Constables for 10 years. Prior to 2001, Mr Le Poidevin had served as a police officer in the Guernsey Police Force and held several posts and was the Force's training sergeant when he retired in 2001.
- 3.6 Advocate Robin Gist is currently employed as an Advocate at Carey Olsen. Prior to moving into private practice in 2020, Advocate Gist was a civil litigation lawyer at St James Chambers. He was appointed as a member of the Guernsey Tax Tribunal in 2020. Prior to moving to Guernsey, he was a barrister at New Square Chambers and Lamb Chambers in London.

4. Designation of new Chairman

- 4.1 Mrs Branch was first appointed to the Panel on September 2017 and has attended various training sessions since her appointment. Mrs Branch is also a member of the Social Insurance Appeal Tribunals and has sat as a member on several occasions. She is also a member of the Complaints Panel under the Administrative Decisions (Review) (Guernsey) Law, 1986 and an independent Review Board member. She has sat as a member of several Complaints Panels. Mrs Branch has also undertaken the generic training provided for all new Tribunal/Panel members.
- 4.2 Mrs Branch has significant experience in the finance sector – particularly in regulation. Between 1994 and 2015, she was employed by the Guernsey Financial Services Commission in various roles, including Deputy Director of Banking and Deputy Director of Fiduciary Policy and Supervision. She also has finance industry experience having worked for Barclays, HSBC, Coutts Guernsey Ltd, and CIBC (CI) Ltd.
- 4.3 Mrs Branch is a Chartered Governance Professional and a Chartered Fellow of the Chartered Institute for Securities and Investment. She holds an MSc in Corporate Governance, Postgraduate Diploma in Law and is a Barrister (non-practising).

- 4.4 When interviewed for this appointment, Mrs Branch demonstrated strong leadership and collaborative working skills and she showed that she would draw on her considerable professional experience to bring fresh ideas to the Panel. This enthusiasm and considerable professional experience will contribute to the Panel's work.

5. Compliance with Rule 4

- 5.1 Rule 4 of the Rules of Procedure of the States of Deliberation and their Committees sets out the information which must be included in, or appended to, motions laid before the States.
- 5.2 The Propositions are in accordance with Rule 4(1).
- (a) The Propositions contribute to the States' objectives and policy plans in that the appointment of Chairman and new members to the Tax on Real Property Appeals Panel will ensure that it has sufficient members to properly discharge its duties in determining TRP appeals impartially, fairly and in a timely manner;
 - (b) The statutory duty for appointing members to the Tax on Real Property Appeals Panel rests with the Committee. However, it has consulted with the Panel's Chairman during the recruitment process for the new members;
 - (c) The Propositions have been submitted to Her Majesty's Procureur for advice on any legal or constitutional implications; and
 - (d) There are no financial implications to the States associated with the proposed appointments as the Committee's budget already includes provision for the payments to members of the Tax on Real Property Appeals Panel.
- 5.3 In accordance with Rule 4(2), the Propositions relate to the duties of the Policy & Resources Committee in respect its duties under the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 and have the unanimous support of the Committee.
- 5.4 In accordance with Rule 4(3), the Policy & Resources Committee's preferred date when this item should be considered by the States is at the meeting commencing on 28th September 2021, the reason being to ensure that the Tax on Real Property Appeals Panel has sufficient members to discharge its statutory duties in determining such appeals.

Yours faithfully

P T R Ferbrache
President

H L Soulsby
Vice-President

J Le Tocq
M Helyar
D Mahoney

APPENDIX 1

CANDIDATE PROFILES APPOINTMENT AS MEMBERS OF THE TAX ON REAL PROPERTY APPEALS PANEL

Summary Curriculum Vitae for Mr Roy David Burke

Mr Roy Burke is an Alderney resident and prior to retiring in 2018 he was Chief Secretary for the St Helena Government.

Mr Burke moved to Alderney in 2010 to take up the appointment as Chief Executive to the States of Alderney. He held this post until May 2014 when he moved to St Helena.

Prior to moving to Alderney, Mr Burke had held a number of senior appointments within the UK Civil Service including Chief Executive at the Department for Transport and Chief Executive for the Criminal Injuries Compensation Appeal Panel.

Summary Curriculum Vita for Mr Keith Bell

Mr Bell is an experienced company/commercial/corporate and employment lawyer. He has over 30 years' experience in senior company secretarial/legal roles and prior to moving to Guernsey in May 2006 was in-house legal counsel for a leading private equity company in the City of London. He was until recently a senior associate in the corporate department in Babbé LLP and is currently working with them on a part-time consultancy basis.

Mr Bell is a Solicitor of the Supreme Court of England and Wales, a Chartered Secretary/Corporate Governance Professional, a Trust and Estate Practitioner and an accredited mediator with the Chartered Institute of Arbitrators.

Mr Bell is a member of the Housing Appeals Tribunal and the Senior Lawyers' Panel of La Chambre de Discipline

Summary Curriculum Vita for Advocate Robin Gist

Advocate Robin Gist was called to the Guernsey Bar in May 2014. He is currently employed as an Advocate at Carey Olsen. Prior to moving into private practice in 2020, Advocate Gist has been a civil litigation lawyer at St James Chambers. He was appointed as a member of the Guernsey Tax Tribunal in 2020.

Prior to moving to Guernsey, Advocate Gist was a barrister at New Square Chambers and Lamb Chambers in London, having been called to the English Bar in July 2004. Advocate Gist has written several articles for the Jersey and Guernsey Law Review.

Summary Curriculum Vita for Mr Raymond Le Poidevin

Recently retired, Mr Le Poidevin has over 45 years of public sector experience. Locally educated, he initially served for 26 years in various roles within the Guernsey Police Service,

latterly as Training Sergeant, until his retirement in September 2001. He continued his career working in Public Administration at management level with the Douzaines of both the St Peter Port and Castel parishes, during which time he was primarily responsible for the administration of Parochial Taxation and the development and maintenance of parish property. He is also a member of the Castel Parochial Church Property Management Board.

APPENDIX 2

CANDIDATE PROFILE FOR APPOINTMENT AS THE NEW CHAIRMAN OF THE TAX ON REAL PROPERTY APPEALS PANEL

Summary Curriculum Vitae for Mrs Audrey Mary Branch

Mrs Audrey Mary Branch is a regulatory risk consultant. She is also a member of the Social Insurance Appeal Tribunals and the Tax on Real Property Appeal Panel and a member of the independent Complaints Panel under the Administrative Decisions (Review) (Guernsey) Law, 1986 and an independent Review Board member.

Mrs Branch has significant experience in the finance sector – particularly in regulation. From 1994-2015 she was employed by the Guernsey Financial Services Commission in various roles, including Deputy Director of Banking and Deputy Director of Fiduciary Policy and Supervision. She also has finance industry experience having worked for Barclays, HSBC, Coutts Guernsey Ltd, and CIBC (CI) Ltd.

Her professional memberships include Chartered Fellow of the Chartered Institute for Securities and Investment, Associate Membership of the Institute of Chartered Secretaries and Administrators. She is an English Barrister (non-practising) and is a member of the Honourable Society of the Inner Temple.