



TAX ON REAL PROPERTY APPEALS PANEL

The Taxation of Real Property (Guernsey and Alderney) Ordinance 2007

Procedural notes relevant to a Tribunal hearing

This document sets out the procedure that will be followed at a Tribunal meeting, arranged to hear an appeal against a Cadastre relevant decision issued regarding Tax on Real Property.

1. The Chairman will open the hearing by asking the Tribunal members to introduce themselves and will give clarification as to how the parties will address the Chairman during the proceedings;
2. The Chairman will ask representatives from the appellant and the respondent to introduce themselves and to state the capacity in which they are appearing. Where necessary, representatives other than the owner of the property may be asked to provide evidence authorising them to appear on behalf of the owner;
3. Representatives from the appellant and the respondent will be required to give evidence under oath or affirmation;
4. The Tribunal is a judicial hearing and everyone's behaviour is expected to respect this;
5. The use of recording equipment during the hearing will not be permitted;
6. The respondent will be asked to introduce their case first, giving the facts and reasons for their opinion. The respondent may call witnesses that may be able to assist them;
7. The appellant will then present their case and call any witnesses that may be able to assist them with their case;
8. Cross examination of a witness by either party will be permitted;
9. Each party will present their evidence. The Tribunal's duty will be to ascertain all relevant information and their judgment with regard to that evidence will be on the basis of what is regarded to be fair and reasonable. Unlike a criminal case the burden of proof is not on the basis of beyond all reasonable doubt. We do not apply the Rules of Evidence;
10. Once all the evidence has been presented, where necessary questions will be asked by members of the Tribunal, representatives from each side will be invited to make a closing statement. This gives each party the opportunity to summarise the issues that are considered important and relevant to the case. The closing statement is not the time to present new evidence or issues – these should have been addressed earlier. The Tribunal will give procedural guidance to you if necessary;



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Procedural notes relevant to a Tribunal hearing (continued)

11. As a Tribunal, we also have the same powers as both parties to call witnesses, ask for documents etc.;
12. The Tribunal may, from time to time, call for adjournments – as natural breaks, to assist the parties and the Panel to consider information or to call for additional information/witnesses. Adjournment can be requested at any time during the hearing;
13. Tribunal members will be taking written notes of proceedings – please be patient with them to ensure that they are able to record as much of the detail as possible;
14. If there are any documents that are referred to during the Tribunal which have not yet been made available, please let the Tribunal know so that they may be copied to all parties and for the Clerk to the Tribunal to properly reference them;
15. The Tribunal will ask questions to clarify issues as necessary to assist them in their understanding;
16. If necessary, appellants and respondents may ask questions of each other – through the Chairman;
17. The Tribunal will ensure that each party has the opportunity to present their case and will listen carefully to the submissions;
18. The Tribunal, once all submissions have been heard, will give due consideration to the evidence and facts presented;
19. It is highly likely that Tribunal members will decide at the end of the hearing to make arrangements to visit the subject property.
20. The Tribunal will endeavour to make a decision within 28 days of the hearing. The decision of the Tribunal is final although an appeal may be made to the Royal Court on a point of Law within 28 days immediately following the date of the Tribunal's decision.