

# STATES OF JERSEY



## COMMISSIONERS OF APPEAL FOR TAXES: APPOINTMENT

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Lodged au Greffe on 9th April 2019  
by the Minister for Treasury and Resources

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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 3 years from the date of their appointment, of Ms. Heather-Anne Hubbell and Ms. Gailina Liew.

**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 of 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<sup>1</sup>.

The Minister for Treasury and Resources is delighted to recommend Ms. Heather-Anne Hubbell and Ms. Gailina Liew for appointment as Commissioners of Appeal for a period of 3 years.

This appointment will bring the current Bench of Commissioners of Appeal for Taxes to 6, the existing Commissioners being Mr. Chris McFadyen, Mr. Graeme Guy, Mr. Mike Harrison and Mr. Jonathan Crowther, whose terms expire on 11th April 2021.

### Biographies

#### Ms. Heather-Anne Hubbell

Ms. Hubbell is an international tax lawyer and works as a risk and governance consultant.

She is currently strategic adviser for Manulife Financial (Head Office Toronto), and Salt Exchange Limited (London, UK and Jersey); and has previously worked as a Barrister and Solicitor in Canada and a Solicitor in the UK, in addition to holding various positions in the financial services sector and Board positions.

#### Ms. Gailina Liew

Ms. Liew was educated in Canada and the U.S., qualifying as a lawyer and earning LL.B., BSc. and M.B.A. degrees. She currently serves as an independent Non-Executive Director on the Jersey Data Protection Authority, J.P. Morgan Global Convertibles Income Fund (Guernsey), and Digital Jersey; and was Vice-Chairman of the Jersey Appointments Commission until December 2018.

Ms. Liew also holds voluntary community roles: she is currently the Executive Director of the Jersey Policy Forum; a Board Trustee of Shelter Trust and ArtHouse Jersey; an invited Governor of Hautlieu School; and an advisory member of the Jersey Institute and Centre for Advanced Studies' Steering Committee, Good Business Council, and the Children's Commissioner Adult Panel.

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<sup>1</sup> It is expected that the current arrangements for hearing tax appeals will change during the terms of office of these appointees, when the Government implements the recommendations of the Jersey Law Commission's October 2017 report: '[Improving Administrative Redress in Jersey](#)'. Amongst other conclusions, the report recommended that existing tribunals (including the Commissioners of Appeal for Taxes) be amalgamated into a new judicial body – the Jersey Administrative Appeals Tribunal.

### **Financial and manpower implications**

There are no staffing implications for the States arising from this proposition. A small stipend of £100 per sitting is paid. The estimated annual cost in respect of all posts is in the region of £3,000 in total, and will be met from within existing Treasury and Exchequer cash limits.