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# STATES OF JERSEY



## AGENT OF THE IMPÔTS: CONFIRMATION OF ACTING APPOINTMENT

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Presented to the States on 3rd August 2018  
by the Minister for Home Affairs

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STATES GREFFE

## REPORT

### States of Jersey (Appointment Procedures) (Jersey) Law 2018

The [States of Jersey \(Appointment Procedures\) \(Jersey\) Law 2018](#) (“the 2018 Law”) came into force on 11th May 2018. The 2018 Law substituted Article 4(2) of the [Customs and Excise \(Jersey\) Law 1999](#) (“the 1999 Law”) to confirm that the Minister for Home Affairs shall approve the appointment of the Agent of the Impôts.

In accordance with Article 2 of the 2018 Law, the Minister is required to provide at least 2 weeks’ notice before approving the appointment.

#### Current arrangements

Article 4(5) of the 1999 Law states –

- “(5) Any act or thing required or authorized by or under this Law or any other enactment to be done by the Agent of the Impôts may be done –
- (a) by a Deputy Agent of the Impôts; or
  - (b) by any other person acting under the authority of the Agent of the Impôts, which authority must be given in writing if that person is not an officer.”.

Mr. Mark Cockerham has been acting in accordance with paragraph (a) of Article 4(5) since 6th March 2018.

#### Brexit

It is anticipated that new customs arrangements post-Brexit will provide the Agent of the Impôts with certain implementing powers with associated changes to the Customs and Excise (Jersey) Law 1999. The Agent of the Impôts would also need to put in place appropriate arrangements in the event of Brexit being effected outside of a formal agreement with the European Union, for which plans are currently being constructed.

#### Acting appointment

In view of the above, it is considered more appropriate, and is supported by legal advice, that Mr. Cockerham undertakes his responsibilities as the expressly appointed Acting Agent of the Impôts, rather than as a Deputy Agent acting under Article 4(5)(a) of the 1999 Law.

The Minister has therefore approved the temporary appointment of Mr. Cockerham as the Agent of the Impôts.

Following a 2 week notice period to the States Assembly, the appointment will be confirmed by Ministerial Decision.

#### Financial and manpower implications

Mr. Cockerham’s salary has already been adjusted to take account of the additional responsibilities he has been undertaking since 6th March 2018. Accordingly, there are no additional implications as a consequence of this decision to formalise Mr. Cockerham’s role as Acting Agent of the Impôts.