

# Treasury and Exchequer Ministerial Decision Report

## 1. Purpose of Report

To enable the Minister to approve the re-appointment of one Commissioner of Appeal.

## 2. Background

The Commissioners of Appeal hear appeals from taxpayers, both individuals and businesses, who wish to dispute decisions or rulings made by the Comptroller of Revenue.

Article 5 of the Revenue Administration (Jersey) Law 2019 requires that the Minister must appoint up to 12 Commissioners of Appeal for a term not exceeding three years.

The Minister may re appoint Commissioners as long as the total aggregated period of all their appointments does not exceed nine years.

### a) Re-appointment of one Commissioner of Appeal

The term of Office for Christopher McFadyen is due to expire on 11 April 2024 and the Minister is asked to re-appoint for a further one year from 12 April 2024.

Re-appointment is considered appropriate as he has served conscientiously for the last eight years covering a number of both delay cases and contentious hearings. He is willing to offer his services for a further year which would bring him to the maximum nine years.

### b) Existing Commissioners of Appeal

This re-appointment will continue to ensure the current bench of Commissioners of Appeal is maintained at the maximum 12.

## 3. Recommendation

The Minister is recommended to consider approving the re-appointment of this one Commissioner of Appeal.

## 4. Reasons for Decision

To retain the services of a conscientious Commissioner for a further period, which maintains the bench of Commissioners of Appeal at the maximum number.

## 5. Resource Implications

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

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Quality Assurance / Review: <i>Head of Financial Governance, Treasury and Exchequer</i>	File name and path:
MD sponsor: <i>Assistant Comptroller of Revenue</i>	