

Treasury and Exchequer Ministerial Decision Report



APPOINTMENT AND RE-APPOINTMENT OF COMMISSOINERS OF APPEAL AND APPOINTMENT OF CHAIR AND DEPUTY CHAIRS OF THE COMMISSIONERS OF APPEAL

1. Purpose of Report

The purpose of this report is to support the appointment and re-appointment of Commissioners of Appeal and the appointment of a Chair and Deputy Chairs of the Commissioners of Appeal.

2. Background

From 1 March 2025, Article 5 of the Revenue Administration (Jersey) Law 2019 (the Law) requires the Minister to appoint up to 14 Commissioners of Appeal for a term not exceeding three years. Appointments can be renewed provided that the total aggregate period of appointment for each Commissioner does not exceed 9 years.

3. Decision

The Minister for Treasury and Resources approved the following appointments and a re-appointment as Commissioners of Appeal and as Chair and Deputy Chairs of the Commissioners of Appeal.

The following individuals are **appointed** as Commissioners of Appeal on 1 March 2025 for a period of 3 years up to 29 February 2028:

- **David Wilson**

David Wilson is a founder and principal of Jersey-based law firm, Oben Law, and a non-executive director of a leading, global litigation funding business, Therium. David has practised as a lawyer in Jersey for the past 30 years, prior to which he practised as an English lawyer in the City of London and Brussels. Much of David's experience derives from his work as a dispute resolution advocate, dealing with a full range of business disputes. David's work has included advising on tax issues relating to both corporate/trust structures and personal tax.

David was previously a partner of Mourant du Feu & Jeune and panel legal adviser to the JFSC. He is a legal adviser to the Viscount of the Royal Court of Jersey on bankruptcy and insolvency matters.

David is also **appointed as a Deputy Chair** of the Commissioners of Appeal.

- **Rupert Hague-Holmes**

Rupert Hague-Holmes is an experienced UK qualified lawyer and compliance professional, having worked in both risk management and client facing roles in institutional and private client wealth management businesses across the UK,

Asia, and the Channel Islands. Rupert has experience operating as Head of Compliance and Legal roles in two wealth management businesses, and at partner level in a Top 10 ranked UK law firm, advising banks and corporates on bilateral and syndicated loan facilities, leveraged and structured finance deals. Rupert previously held the position of Compliance Consultant with Baker Regulatory Services, providing advice to regulated financial services businesses in the Channel Islands. Before that, he was European Head of Wealth Management Compliance at the Royal Bank of Canada leading on 2LOD (Second Line of Defence) compliance oversight and support in the Channel Islands and UK.

- **Mark Oliver**

Mark Oliver is a qualified accountant with over 30 years' experience at Board level and working across multiple jurisdictions. He has a broad range of experience in corporate structures including start-ups, privately owned groups, listed PLCs and the third sector. He also has experience in most areas of corporate activities including acquisitions, disposals, fund raising, restructuring, relocation, including property acquisitions, project management, major contract negotiations, corporate governance, and risk management.

Mark is currently a Trustee of The Durrell Wildlife Conservation Trust Pension Scheme, Director of The Guiton Group Limited and Guiton Trustees Limited.

The following individual is **appointed** as a Commissioner of Appeal on 1 June 2025 for a period of 3 years up to 31 May 2028:

- **Douglas Melville**

Douglas Melville is an experienced barrister and solicitor, financial Ombudsman, arbitrator, and mediator leveraging over 30 years of financial sector experience in various business leadership, policy and advocacy, legal and compliance roles. Doug is trained in governance, law, and business administration with experience in a wide variety of senior roles across the various pillars of the financial services industry.

A chartered corporate director, he has extensive non-executive-director and board leadership experience, both domestic and international, in the financial and not-for-profit sectors.

Doug is currently the inaugural Principal Ombudsman and Chief Executive of the Channel Islands Financial Ombudsman and was the former elected Chair of the international body of financial ombudsman schemes.

The following individual is **re-appointed** as a Commissioner of Appeal on 20 May 2025 for a period of 3 years up to 19 May 2028:

- **Heather-Anne Hubbell**

Heather-Anne Hubbell is a risk, regulatory and tax specialist with experience in advising global financial institutions and driving strategic, business and innovation transformation programmes. She 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. As a consultant, Heather-Anne has helped clients structure and shape tax efficient transactions and planning, having appeared before the Federal Court of Canada and the Tax Court of Canada as a Barrister on such issues.

Heather-Anne was successfully appointed as a Commissioner of Appeal for Taxes in May 2019 and is in her second term of office.

Heather-Anne is **also appointed as Chair** of the Commissioners of Appeal.

The following Commissioner is **appointed** as a Deputy Chair of the Commissioners of Appeal:

- **Jonathan Barham**

Jonathan Barham is a Jersey Advocate and an English Barrister. Having been called to the Bar in October 2002, he has over 20 years' experience of dealing with all aspects of commercial litigation, encompassing a broad range of business, corporate and insolvency matters. He moved to Jersey in 2020 and is currently a Partner at Collas Crill LLP, heading the Insolvency and Corporate Disputes group in Jersey, leading a team of lawyers with caseloads covering multi-million-pound, multi-jurisdictional litigation, often including complex legal issues.

Jonathan was appointed as a Commissioner of Appeal for Taxes in June 2023.

4. Recommendation

It is recommended that the Minister for Treasury and Resources makes the appointments and re-appointments.

5. Reason for decision

Article 5 of the Revenue Administration (Jersey) Law 2019 (the Law) requires the Minister to appoint up to 14 Commissioners of Appeal for a term not exceeding three years.

6. Resource implications

These posts are remunerated. The Chair will be paid £400 per hearing, while non-chairs will be paid £150 per hearing (with additional payments if the hearing exceeds 3.5 hours). There will also be costs for the drafting of judgments. There are usually 11 hearings per year.

The estimated annual cost is in the region of £18,000 in respect of all posts in total, to be met by the Judicial Greffier's budget.

Report author: Manager – Tax Policy	Document date: 28 February 2025
Quality Assurance / Review: Manager – Tax Governance and Professional Standards, Revenue Jersey	File name and path:
MD Sponsor: Comptroller of Revenue	