

GUERNSEY TAX TRIBUNAL

Human Rights Issues: Procedure and Citation of Authorities

I am directed by the President to issue the following Direction, which has immediate effect. It is based upon Practice Direction No. 1 of 2006 issued by the Royal Court on 18th August 2006 which is to be followed both in the Royal Court and the Magistrate's Court.

1. The Human Rights (Bailiwick of Guernsey) Law, 2000 ("the Law") comes into effect on 1st September 2006, by virtue of the Human Rights (Bailiwick of Guernsey) Law, 2000 (Commencement) Ordinance, 2006.
2. When, in any appeal to the Guernsey Tax Tribunal, it is desired to raise a point under the provisions of the Law, the following practice shall apply.
3. In all cases written notice is to be delivered to the other party to the appeal (in the case of a taxpayer the other party will be the Administrator of Income Tax) at least five clear working days before the date of hearing. Such notice must –
 - (a) give the name of the taxpayer and date of the appeal hearing;
 - (b) specify the nature of the point raised and include a skeleton argument in support, plus copies of any relevant authorities;
 - (c) be copied and delivered at the same time to the Clerk to the Tribunal.
4. Any response from the other party to the appeal shall be in writing and delivered to the opposite party at least two clear working days before the date of hearing. Such response must –
 - (a) give the name of the taxpayer and date of the appeal hearing;
 - (b) state that it is in response to a notice under paragraph 3 above;
 - (c) include a skeleton argument in support, plus copies of any relevant authorities;
 - (d) be copied and delivered at the same time to the Clerk to the Tribunal.
5. Any authority to be cited shall be an authoritative and complete record. The ECHR judgment database (HUDOC), which is available on the Internet, may be used.

N. Le Poidevin
Clerk to the Tribunal
24th August 2006