

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

**POLICY & RESOURCES COMMITTEE**

**TAX ON REAL PROPERTY APPEALS PANEL - APPOINTMENT OF A NEW CHAIRMAN, NEW  
DEPUTY CHAIRMAN AND THREE NEW MEMBERS**

The States are asked to decide:-

Whether, after consideration of the policy letter entitled "Tax on Real Property Appeals Panel - Appointment of a New Chairman, New Deputy Chairman and Three New Members " dated 18<sup>th</sup> August 2017, they are of the opinion:-

1. To note the vacancies left by Mrs Caroline Latham FRICS (Chairman), Sir de Vic Carey (Member), Mrs Sheelagh Evans MRICS (Member) and Mr Harry Gold (Member) from the Tax on Real Property Appeals Panel.
2. To designate Mr John Martyn Weir FRICS as the Chairman of the Tax on Real Property Appeals Panel.
3. To designate Miss Julia Anne Springett White as the deputy Chairman of the Tax on Real Property Appeals Panel.
4. To designate Mrs Zannette Bougourd as an additional member of the Tax on Real Property Appeals Panel.
5. To designate Mrs Audrey Mary Branch as an additional member of the Tax on Real Property Appeals Panel.
6. To designate Miss Thalia El Chammah as an additional member of the Tax on Real Property Appeals Panel.

The above Propositions have been submitted to Her Majesty's Procureur for advice on any legal or constitutional implications in accordance with Rule 4(1) of the Rules of Procedure of the States of Deliberation and their Committees.

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**TAX ON REAL PROPERTY APPEALS PANEL - APPOINTMENT OF A NEW CHAIRMAN, NEW  
DEPUTY CHAIRMAN AND THREE NEW MEMBERS**

The Presiding Officer  
States of Guernsey  
Royal Court  
St Peter Port

18<sup>th</sup> August, 2017

Dear Sir

**1. Executive Summary**

1.1 The purpose of this policy letter is to ask the States:

- To note the vacancies left by Mrs Caroline Latham FRICS (Chairman), Sir de Vic Carey (Member), Mrs Sheelagh Mason MRICS (Member) and Mr Harry Gold (Member) from the Tax on Real Property Appeals Panel.
- To appoint Mr John Martyn Weir FRICS as the Chairman of the Tax on Real Property Appeals Panel.
- To appoint Miss Julia White as the deputy Chairman of the Tax on Real Property Appeals Panel.
- To appoint Mrs Zannette Bougourd, Mrs Audrey Branch and Mrs Thalia El Chammah as new members of the Tax on Real Property Appeals Panel.

**2. Background**

2.1 The Tax on Real Property Appeals Panel ("the Panel") was first established in June 2008 as an independent body to hear and determine appeals in relation to Tax on Real Property ("TRP") made in accordance with the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 ("the Ordinance"). Subject to a number of conditions set out in the Ordinance, property owners in Guernsey and Alderney who are aggrieved by a decision of the Cadastre Department may formally appeal against that decision to the Panel. A Tribunal is then established, consisting of three members of the Panel, to hear and determine the appeal.

- 2.2 Section 22 of the Ordinance established the Tax on Real Property Appeals Panel, which is drawn up and maintained by the States, upon the recommendation of the Policy & Resources Committee (formerly the Treasury and Resources Department). From this Panel, the States must also designate a Chairman and deputy Chairman.
- 2.3 Most recently, at its meeting in May 2015 (Billet d'État IX 2015), the States approved the appointment of Mrs Caroline Latham FRICS as the Chairman and Mr John Weir FRICS as the deputy Chairman of the Panel. This was in addition to the 7 ordinary members, namely Sir de Vic Carey (appointed 2013), Mr Harry Gold (appointed 2013), Mr Eric Legg (appointed 2008), Mr Martin Johnson (appointed 2008), Mr Boyd Kelly (appointed 2013), Mrs Shelagh Mason (appointed 2013), and Miss Julia White (appointed 2013). This made 9 members in total.
- 2.4 During the following two year period a number of panel members left for varying reasons. In 2015 Sir de Vic Carey resigned. This was followed, in early/mid-2016, by Mrs Evans and then Mr Gold resigning. The workload of the Panel was low during this period and it was decided not to recommend filling the vacancies immediately, temporarily reducing the total number of members to 6. In late 2016 the Chairman sadly passed away. This further reduced the total number of Panel members to 5 and left the role of Chairman vacant.
- 2.5 At this point the Policy & Resources Committee would like to put on record again its thanks to all the former members of the Tax on Real Property Appeals Panel for their hard work and commitment. It is due to the ethos of public service displayed by the former, and current, members that so much good work is done for the benefit of Guernsey.

### **3 Appointment of Additional Members**

- 3.1 The Panel met in early 2017 and, given the limited number of active members, it expressed concern that it could find it difficult to hear all appeals in a timely manner and that there could be difficulty in managing those appeals where Panel members were conflicted from taking part. The Panel therefore recommended that one or more new members be appointed in order to increase the current membership group from five to six plus.
- 3.2 The Policy & Resources Committee advertised for new Tax on Real Property Appeals Appeals Panel members in May 2017. The advertisement was placed in partnership with the Committee *for the* Environment & Infrastructure, which was seeking a new Planning Panel member, and the Committee *for* Employment & Social Security, which was seeking to appoint a new member to the Social Insurance Tribunals.
- 3.3 The advertisement and associated media release attracted eleven applications. Initial shortlisting led to five candidates being interviewed. The assessment was made against the key criteria for Panel members which formed part of the application

pack, in addition to the applicants' skills/experience, and their performance at interview. The outcome is that a maximum three candidates are being recommended for appointment to the Panel. This recognises the good quality of the applications received and the valuable range of knowledge and skills that it is anticipated the recommended candidates will contribute to the Panel.

- 3.4 The Policy & Resources Committee is therefore seeking the agreement of the States of Deliberation to designate Mrs Zannette Bougourd, Mrs Audrey Branch and Mrs Thalia El Chammah as new members of the Panel. Appendix 1 lists in summary the curriculum vitae of the recommended candidates.

#### **4 Appointment of Chairman and deputy Chairman**

- 4.1 The sad death of Mrs Latham in 2016 has left a vacancy for the role of Chairman of the Panel.
- 4.2 The Committee wishes to publicly express its gratitude for all Mrs Latham's hard work, both as a member and Chairman of the Panel, since its inception. She was not afraid of change, championed best practice and pushed for continual improvement. Furthermore, she helped to establish the Panel as a fair and accessible appellate body for those people who disagree with a TRP decision. It is through the goodwill and commitment of experienced and skilled people such as Mrs Latham that the people of Guernsey and Alderney benefit from an independent appeals system that works well and is so cost-effective.
- 4.3 The current deputy Chairman – Mr John Weir – has been fulfilling the responsibilities of the Chairman role on a temporary basis.
- 4.4 The Committee invited expressions of interest from the Panel's current members regarding the vacant Chairman's position, and also the deputy Chairman should that position as a consequence fall vacant.
- 4.5 After careful consideration of the expressions of interest received and interviews with the three applicants, the Committee is recommending that Mr John Weir be appointed as the Chairman of the Panel and Miss Julia White be appointed as deputy Chairman of the Panel. Appendix 2 lists - in summary form – the curriculum vitae of the recommended candidates.

#### **5. Recommendations**

- 5.1 The Policy & Resources Committee therefore recommends the States:
- To note the vacancies left by Mrs Caroline Latham FRICS (Chairman), Sir de Vic Carey (Member), Mrs Sheelagh Mason MRICS (Member) and Mr Harry Gold (Member) from the Tax on Real Property Appeals Panel.

- To appoint Mr John Martyn Weir FRICS as Chairman of the Tax on Real Property Appeals Panel.
- To appoint Miss Julia Anne Springett White as deputy Chairman of the Tax on Real Property Appeals Panel.
- To appoint Mrs Zannette Bougourd, Mrs Audrey Mary Branch and Mrs Thalia El Chammah as new members of the Tax on Real Property Appeals Panel.

5.2 In accordance with Rule 4(4) of the Rules of Procedure of the States of Deliberation and their Committees, it is confirmed that the propositions accompanying this policy letter are supported unanimously by the Policy & Resources Committee.

Yours faithfully

G A St Pier  
President

L S Trott  
Vice-President

A H Brouard  
J P Le Tocq  
T J Stephens

## **APPENDIX 1**

### **TAX ON REAL PROPERTY APPEALS PANEL – CANDIDATE PROFILES FOR NEW MEMBERS**

#### **Summary Curriculum Vitae for Mrs Zannette Bougourd**

Mrs Zannette Bougourd currently works part time as a property manager.

Mrs Bougourd has twenty years' experience as an estate agent and property manager and has also held the positions of company director and company secretary. Her experience includes being a project manager, property valuer, and auctioneer. She was also employed for nineteen years as a State Registered Nurse.

Her professional memberships include membership of the Property Ombudsman.

Her qualifications include States Registered Nurse.

#### **Summary Curriculum Vitae for Mrs Audrey Mary Branch**

Mrs Audrey Mary Branch is a regulatory risk consultant.

Mrs Branch has significant experience in the finance sector – particularly in regulation. From 1994-2015 she was employed by the Guernsey Financial Services Commission in various roles, including Deputy Director of Banking and Deputy Director of Fiduciary Policy and Supervision. As well as ensuring that financial services businesses in Guernsey were conducting business in compliance with applicable legislation and rules, she also had oversight of staff and policy development. She also has finance industry experience having worked for Barclays, HSBC, Coutts Guernsey Ltd, and CIBC (CI) Ltd.

Her professional memberships include Chartered Fellow of the Chartered Institute for Securities and Investment, Associate Membership of the Institute of Chartered Secretaries and Administrators and she is a member of the Honourable Society of the Inner Temple.

Her qualifications include: MSc in Corporate Governance, Postgraduate Diploma in Law and the Bar Vocational Course.

#### **Summary Curriculum Vitae for Mrs Thalia El Chammah**

Mrs Thalia El Chammah is currently self-employed.

Mrs El Chammah has run her own companies in the area of business intelligence in both the United Kingdom and in Guernsey. The services she provides cover corporate investigations and risk analysis and require in-depth knowledge of administrative and legal issues, including local tax rules and legislative frameworks/regulations. In addition to Guernsey she covers Europe, Middle East and Africa (EMEA) jurisdictions. She has experience of conducting criminal and fraud investigations and working in partnership with lawyers/legal firms.

Her qualifications include: MA in International Security Policy and a BA in European Studies with international diploma. She has also taken courses in law at King's College London and Sciences Po Paris in EU Law and International Law.

## **APPENDIX 2**

### **TAX ON REAL PROPERTY APPEALS PANEL – CANDIDATE PROFILES FOR NEW CHAIRMAN AND NEW DEPUTY CHAIRMAN**

#### **Curriculum Vitae for Mr John Martyn Weir**

Mr John Weir is a retired Chartered Surveyor, who lives in Alderney.

Mr Weir has been the manager and company secretary for the Alderney Housing Association (2011-2016) where he set up and ran, on a part time basis, the Alderney Housing Association and dealt with tenants, repairs, rebuilds and refurbishments. He was a Real Estate Executive with BP London where he provided advice on strategy and implementation on global real estate assets. Prior to that he was the Director and Group Property Manager for United News and Media Property Investments Ltd, London. His earlier property experience included working for Siemens in the United Kingdom and Managing Director of Plessey Properties looking after their worldwide property interests.

His professional memberships include: Fellow (Retired) of the Royal Institution of Chartered Surveyors and Member of CoreNet Global where he helped evaluate the future of Corporate Real Estate.

Mr Weir has been: a member of the Tax on Real Property Appeals Panel since 2008 and deputy Chairman since 2015; a member of the Planning Appeals Panel in Guernsey since 2009; and a member of the Housing Appeals Tribunal in Guernsey since 2015.

#### **Curriculum Vitae for Miss Julia Anne Springett White**

Miss White is a qualified English Barrister and Guernsey Advocate, employed on consultancy basis with ABT Advocates, having retired from private practice in 2016.

Miss White has been an Advocate in the Litigation and Property Departments at Carey Olsen practising particularly in local civil and land law matters, public law (planning, housing and human rights) and also criminal defence work.

Her qualifications include a BA Law & Politics.

Miss White has been a member of the Tax on Real Property Appeals Panel since 2013. She has extensive experience of Tribunal work. She has been Chairman of the Social Insurance Appeal Tribunals since March 2017; a member of the Planning Panel since September 2011; and a member of the Guernsey Tax Tribunal since 2011 – appointed as Vice President in 2014.