

# Guide to Appeals against decisions relating to Tax on Real Property

These guidance notes are for appellants. It is available on the Tax on Real Property Appeals Panel's web page (<https://www.gov.gg/article/150906/Tax-on-Real-Property-Appeals-Panel> ). Paper copies in larger format can also be obtained from the Clerk to the Tribunal.

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## Summary - The Panel and which Cadastre decisions can be appealed

The Tax on Real Property Appeals Panel (**the Panel**) considers appeals against the following decisions made by the Cadastre on behalf of the Policy & Resources Committee (**the Committee**).

The only decisions that can be appealed are those that Cadastre has made relating to the tax on real property (land and buildings). They are listed in the legislation (Section 28 of the Law):

- The **amount** of property tax due on any real property
- The **property reference** into which any real property falls
- The **plan area** or assessable units of any real property
- The **ownership** of any real property (and hence who is responsible for paying the tax)
- To **amend, or not, the Property Register** maintained by Cadastre (which includes the owner, area and use).

NB: The Panel cannot consider appeals against the tax **tariff** set for the property reference into which real property falls. Such tax levels are legally set by the States of Deliberation – Guernsey's parliament - and not by Cadastre nor the Policy & Resources Committee.

## The Panel, the Tribunals and the Clerk

1. The members of the Tax on Real Property Appeals Panel (**the Panel**) are appointed by the States of Deliberation. The members are individuals who are independent of the Policy and Resources Committee and the Cadastre.
2. The Panel is administered by a Clerk who may be contacted by email at [TRPAppealsPanel@gov.gg](mailto:TRPAppealsPanel@gov.gg). The Clerk handles most communications on behalf of the Tribunal and is the first point of contact for the public and staff.
3. The Panel aims to provide an appeals process which is accessible, affordable and offers a fair and transparent determination of the appeal. The simplicity of the process means that appellants can make an appeal without legal or professional representation. In addition, there are no fees to be paid by the appellant to the Panel for the appeal.

## Making an Appeal

4. **Cadastre Internal Review** - If you disagree with a decision made by the Cadastre Department then you should ask Cadastre to review its decision (an internal review). There is a 28-day deadline for you to ask Cadastre to conduct an internal review. Please contact Cadastre direct about making such a request. Cadastre will contact you to confirm the results of their internal review.
5. The Tax on Real Property Appeals Panel is independent of Cadastre and cannot assist you in asking for an internal review by Cadastre. Legally you must have gone through this internal review by Cadastre *before* you can make a valid appeal to the Tax on Real Property Appeals Panel.
6. **TRP Appeals Panel** - If you are still dissatisfied with Cadastre's decision following its internal review then you will have another 28 days (from the date of the Cadastre's review letter or email) to submit an appeal form to the Tax on Real Property Appeals Panel (the Panel). The appeal form for making an appeal to the Panel can be downloaded from the States' website <https://www.gov.gg/article/150906/Tax-on-Real-Property-Appeals-Panel> . It is also available from the Clerk – email [TRPAppealsPanel@gov.gg](mailto:TRPAppealsPanel@gov.gg) .
7. Your appeal form should set out clearly and succinctly the part(s) of the Cadastre decision that you think are wrong and your reasons for doing so. You should attach copies of the relevant decision (the Cadastre's letter) that you are appealing because the Panel is independent of Cadastre and will not have had those papers. Please also include any other documents that are relevant and help to explain/support your appeal. Photographs must be clearly labelled with the date of the photograph and should ideally include a map showing where the photograph was taken and which direction. Please also include your contact details, i.e. your email address and daytime telephone number(s).
8. Completed forms must be sent to the Clerk in Guernsey either by post or by email (the address is on the appeals form). Alderney property owners may also submit their forms via the Deputy Clerk at the States Treasurer's Office in Alderney (addressed for the attention

of the Clerk to the Tax on Real Property Appeals Panel c/o the States Treasurer/Assistant States Treasurer).

### Late Appeals

9. See paragraph 6 - If you do not make your TRP Appeals Panel appeal within the 28-day period, then under the law you can apply to the Panel for more time. Please contact the Clerk to discuss this. The standard form for a late application can be obtained from the Clerk or can be downloaded from the States' website (<https://www.gov.gg/article/150906/Tax-on-Real-Property-Appeals-Panel> ).
10. Your application for more time will be considered by a single member of the Panel who may grant your request if you can demonstrate that it was not reasonably practicable for you to make your appeal within the 28-day period.

### The Appeal Process – Before the Public Hearing

11. Your appeal form will be checked to ensure it is valid under the legislation. If it meets the criteria, then the Chairman of the Panel (or deputy Chairman) will appoint three Panel members to sit as a Tribunal to hear your appeal. One of the Panel members will also be appointed as Chairman of the Tribunal.
12. The Clerk to the Panel will contact you to confirm receipt of your appeal form and papers and answer any questions that you may have. The Cadastre Department will also be informed of the appeal by the Clerk. You (the appellant) and Cadastre (the respondent) are known together as 'the parties'.
13. The parties will be notified in writing by the Clerk of the Tribunal membership. If you think a nominated member of the Tribunal has a **conflict of interest**, then you can object to their inclusion. Please contact the Clerk for additional guidance about any possible conflict of interest as soon as possible. The Clerk may ask you to provide your reasons in writing. The Chairman of the Panel (or deputy Chairman) will then decide whether or not a replacement member should be appointed (to avoid any perception of bias or conflict of interest). The Clerk will advise all parties of the decision and whether the Tribunal membership has changed.
14. A copy of your appeal documents will be sent to Cadastre and they will be asked to respond in writing to the Tribunal. Generally, their response will be received by the Clerk within three to four weeks. The Clerk will circulate a copy of Cadastre's response to you and to the Tribunal members.
15. You may reply to the Cadastre's response with further material, however, please discuss this further with the Clerk since you may be better to wait until after the Case Management Meeting – see paragraph 16 below.

16. The Chairman of the Tribunal will review all the papers submitted by you and Cadastre and will decide if it would be helpful to hold a **Case Management Meeting** (CMM) in advance of the public hearing. The CMM is an informal meeting usually held at offices in Sir Charles Frossard House (or similar). The Clerk will contact you to arrange a CMM date for you, Cadastre and the Chairman to meet to discuss issues such as: what further evidence will be needed; documentation; involvement of witnesses (if any); arranging the site visit; and the procedure to be used at the hearing. A timetable for the lodging of further submissions or additional documents may also be agreed.
17. Usually, the appeals hearing will be held within three months of your appeal being submitted. The date and venue for the public hearing, if not agreed at the CMM, will be notified to you by the Clerk and confirmed in writing.
18. The Clerk will prepare a combined bundle of all the submissions from yourself and Cadastre. This bundle will be sent to you, Cadastre and the Tribunal members usually around 1-2 weeks before the public hearing.
19. The Chairman will also prepare an Agenda for the hearing, which will include an order for the discussion of what has been identified as the key issues. The agenda will be sent out to the parties about a week before the hearing. The Agenda is a helpful tool to structure the hearing, but it does not prevent discussion of other matters so you will have full opportunity to set out your case and ask your own questions.

#### The Appeal Process – The Public Hearing

20. Hearings are open to the public and the media. The time, date and venue for public hearings are published (usually on the TRP Appeals Panel's webpage, at the Royal Court and, where appropriate, the Alderney Court) at least seven days before the hearing. Once the hearing date is set it will only be changed in exceptional circumstances. If one of the parties fails to appear at the hearing then, under the legislation, the Tribunal can proceed to determine its decision in the absence of that party.
21. The appeals procedure has been specifically designed to enable appellants to present their own case so that they do not incur any costs for representation. You may choose to be assisted or represented at the public hearing by any person which includes a friend, family member, an Advocate, Surveyor, or other professional person. See paragraph 36 for further guidance regarding costs.
22. The Cadastre's case will usually be presented by officer(s) from Cadastre. Occasionally the Cadastre staff may be supported by a lawyer or advocate. However, this will have been discussed in advance at the Case Management Meeting (see paragraph 16).
23. The appeals process is a judicial one, and the Tribunal has many of the powers of the Royal Court. Therefore, a person making a false statement before the Tribunal or doing anything which would be contempt of court if before the Royal Court is guilty of an offence if doing the same thing during the appeal hearing. However, the approach at the hearings is less formal than a court. For example, parties are not usually required to swear an oath or to

stand when speaking. Nonetheless, respect must be shown, and the parties and Tribunal members should not be referred to by their first names, and any requests should be made through the Tribunal Chairman.

24. The Chairman will open the public hearing, introduce the Tribunal members and explain the procedure. The parties will be invited to introduce themselves and any witnesses (who must have been agreed in advance with the Clerk). As a general rule, the general public and individuals in the public gallery cannot speak at a hearing. Cameras, phones and any other recording equipment must not be used at the hearing.
25. The purpose of the hearing is to carry out an investigation of the facts as put forward by the appellant and the respondent in their appeal papers. The Tribunal members will therefore generally adopt an investigative approach to the hearing. They will ask questions on the key issues they have identified from their reading of the appeal papers, in the order set out on the Agenda. The Tribunal members will seek clarification, ask questions and listen to the appellant and the respondent. The Tribunal will look in greater detail at each issue, and this may include reviewing the relevant policies, legislation and any other published States' policies and guidance. The Tribunal members will also be making their own written notes, so you and the other parties may be asked to slow down, or repeat some comments, if necessary.
26. The Tribunal will not expect the parties to repeat every submission they have already made in writing or to make formal statements. The Tribunal will ensure, however, that both you and Cadastre can raise any other issues you think are relevant and can ask questions of each other.
27. Any document you intend to refer to during the public hearing should have been lodged in advance with the Clerk so that it is in the bundle that all the parties are sent before the hearing. Therefore, if you or Cadastre bring any further document(s) to the hearing, you may not necessarily be allowed to use it/them. To avoid this happening please liaise with the Clerk at an early stage.
28. At the end of the hearing, Cadastre will be asked to sum up its case, and you will then have the same opportunity summarise your case and to have the final word.

### Site Visit

29. A site visit is usually made immediately after the public hearing. It is useful because it assists the Tribunal members in understanding the issues raised during the appeal.
30. Only you (including anyone who represented or assisted you at the hearing), the Cadastre officers who gave evidence at the hearing, the Clerk and the Tribunal members may attend the site visit. The site visit is not open to the public or the media. The site visits are generally fairly short and typically last between 15 to 30 minutes. The Clerk is likely to discuss the site visit with you prior to the public hearing.

### The Appeal Decision

31. The Tribunal deliberates and reaches its decision on your appeal in private after the public hearing has closed.
32. If the Tribunal decides that the Cadastre's decision was wrong, it will quash the decision and may send the matter back to the Policy & Resources Committee with a direction to reconsider it and reach a decision in accordance with the findings of the Tribunal.
33. If the Tribunal decides that the Cadastre's decision was correct, it will dismiss your appeal.
34. All appeal decisions are formal and in writing. The decisions will also include the Tribunal members' reasoning. The Decision Notice is generally issued within three weeks of the public hearing. It will be sent to you and the Policy & Resources Committee (for Cadastre).
35. The Decision Notices are published on the States of Guernsey's website (<https://www.gov.gg/article/151558/Judgements-of-the-Tax-on-Real-Property-Appeals-Tribunal>) and are also made public by being displayed at Royal Court and the Alderney Court.

### Costs

36. Please note that the Tribunal does have powers to award some costs in some cases, but this power is only be used in exceptional circumstances. It is also understood that Legal Aid is not payable when appellants choose to appoint legal assistance for an appeal to the TRP Appeals Panel. Consequently, it should never be assumed by the appellant that his/her costs will be met. For further guidance contact the Clerk.

### Clarification of and Appeals against the Tribunal's Decision

37. Either party may apply to the Tribunal within 28 days of the Tribunal's Decision to question the interpretation of any part of the decision.
38. The Tribunal's decision can be appealed to the Royal Court by either party – but only on a point of law. The time limit for making an appeal to the Royal Court is 28 days from the date of the Tribunal's decision. This period is specified in The Royal Court (Taxation of Real Property) (Appeals) Order, 2013.

### How do I contact the Tribunal?

Any questions about TRP Appeals can be directed to the Clerk to the TRP Appeals Panel who can be contacted:

In writing:

The Clerk to the Tax on Real Property Appeals Tribunal  
Sir Charles Frossard House  
La Charroterie  
St Peter Port Guernsey  
GY1 1FH  
By Telephone: 01481 223384  
By Email : [TRPAppealsPanel@gov.gg](mailto:TRPAppealsPanel@gov.gg)

Or

The Clerk to the Tax on Real Property Appeals Panel  
c/o the States Treasurer  
States Treasurer's Office  
States of Alderney  
PO Box 1001  
Island Hall  
Alderney  
GY9 3AA  
Email : [TRPAppealsPanel@gov.gg](mailto:TRPAppealsPanel@gov.gg)

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