

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

POLICY & RESOURCES COMMITTEE

**TAX ON REAL PROPERTY APPEALS PANEL - APPOINTMENT OF MEMBERS AND
DESIGNATION OF A CHAIRMAN**

The States are asked to decide:-

Whether, after consideration of the policy letter entitled 'Tax On Real Property Appeals Panel –Appointment Of Members And To Designate A Chairman And Vice Chairman dated 14th September 2026, they are of the opinion to agree to:-

(a) Appoint the following as members of the Tax on Real Property Appeals Panel for a period of five years with immediate effect:

- Mr Russell Clark
- Mr George Jennings

(b) Re-appoint the following as members of the Tax on Real Property Appeals Panel for a period of five years with immediate effect:

- Ms Julia White
- Mr Keith Charles Bell
- Mr Raymond Thomas Le Poidevin
- Advocate Robin Gist

and

(c) To designate Ms Julia White as the Chairman and Mr Russell Clark as Vice Chairman for a period of five years with immediate effect.

THE STATES OF DELIBERATION

of the
ISLAND OF GUERNSEY

POLICY & RESOURCES COMMITTEE

**TAX ON REAL PROPERTY APPEALS PANEL - APPOINTMENT OF MEMBERS AND
DESIGNATION OF A CHAIRMAN**

The Presiding Officer
States of Guernsey
Royal Court House
St Peter Port

14th September 2026

Dear Madam

1. Executive Summary

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

(a) Appoint the following as members of the Tax on Real Property Appeals Panel for a period of five years with immediate effect:

- Mr Russell Clark
- Mr George Jennings

(b) Re-appoint the following as members of the Tax on Real Property Appeals Panel for a period of five years with immediate effect:

- Ms Julia White
- Mr Keith Charles Bell
- Mr Raymond Thomas Le Poidevin
- Advocate Robin Gist

and

(c) To designate Ms Julia White as the Chairman and Mr Russell Clark as Vice Chairman for a period of five years with immediate effect.

Background

- 1.2 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 the 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.
- 1.3 Section 22 of the Ordinance established the Panel, which is drawn up and maintained by the States, upon the recommendation of the Policy & Resources Committee.
- 1.4 During 2025, Mrs Audrey Branch, who was the Chairman of the Panel, and Mr Roy Burke resigned from the Panel.
- 1.5 The Committee wishes to record its thanks to Mrs Branch and Mr Burke for their service on the Panel.

2. Appointment of Members

- 2.1 The Panel has not been called upon to sit for some years, although this year a small number of appeals have been lodged. For this reason, rather than appointing new members from an open recruitment process, it has been decided to populate the Panel with members who already sit on other Tribunals as they have relevant experience and skills and will require training only on the specific considerations under the relevant Ordinance.
- 2.2 The Committee has agreed to recommend the States of Deliberation to appoint:
 - Mr Russell Clark
 - Mr George Jenningsas members of the Panel with immediate effect for a five-year period.

3. Re-appointment of Members

- 3.1 The Committee has also agreed to recommend the States of Deliberation to re-appoint:
 - Ms Julia White
 - Mr Keith Bell

- Mr Raymond Le Poidevin
- Advocate Robin Gist

as members of the Panel with immediate effect for a five-year period.

- 3.2 A short profile of each recommended appointee is set out in the Appendix to this Policy Letter.

4. Compliance with Rule 4

- 4.1 Rule 4 of the Rules of Procedure of the States of Deliberation and their Committees sets out the information which must be included in, or appended to, motions laid before the States.

- 4.2 In accordance with Rule 4(1):

- a) These Propositions constitute business as usual: therefore, they are not referenced in the Government Work Plan.
- b) The Committee confirms that it has not consulted with other Committees or stakeholders in respect of the Propositions set out in this Policy Letter as this is not considered necessary.
- c) These Propositions have been submitted to His Majesty's Procureur for advice on any legal or constitutional implications.
- d) There are no financial implications to the States of carrying the proposals into effect associated with the proposed appointments as the Committee's budget already includes provision for the payments to members of the Tax on Real Property Appeals Panel.

- 4.3 In accordance with Rule 4(2):

- a) The propositions relate to the Committee's duty section 22 of the Taxation of Real Property (Guernsey and Alderney) Ordinance 2007, to recommend persons to be appointed to the Panel.
- b) The Propositions have the unanimous support of the Committee.

Yours faithfully

H L de Sausmarez
President

Y Burford
Vice President

A Niles
C N K Parkinson
S J Falla

Profiles of recommended appointees to the Tax on Real Property Appeal Tribunal

Ms Julia White

Ms White is currently Chair of the Social Insurance Tribunal and Income Support Appeals Panel and Deputy Chair of the Tax on Real Property Appeals Panel for Guernsey and Alderney. She is also an Independent Member on the Administrative Review Board. Ms White was admitted as an Advocate of the Royal Court in 2001 and retired from private practice in November 2016.

Mr Keith Bell

Mr Bell has been a member of the Housing Appeals Panel for the last five years and is also a Planning Panel lay member. He is an experienced company/commercial/corporate and employment lawyer. He was a senior associate in the corporate department in Babbé from May 2006 until November 2019 and has since been working with them on a part-time consultancy basis. He is a solicitor and chartered secretary, corporate governance professional, and an accredited mediator.

Mr Robin Gist

Mr Robin Gist was called to the Guernsey Bar in May 2014. He moved into private practice in 2020 and Robin and spent 3 years at a multi-jurisdictional firm in Guernsey before joining Ferbrache & Farrell as a Partner in 2024. Prior to moving into private practice, Mr Gist has been a civil litigation lawyer at St James' Chambers and he was appointed as a member of the Guernsey Tax Tribunal in 2020.

Prior to moving to Guernsey, Mr Gist was a barrister at New Square Chambers and Lamb Chambers in London, having been called to the English Bar in July 2004. Advocate Gist has written several articles for the Jersey and Guernsey Law Review.

Mr Raymond Le Poidevin

Recently retired, Mr Le Poidevin has over 45 years of public sector experience. Locally educated, he initially served for 26 years in various roles within the Guernsey Police Service, latterly as Training Sergeant, until his retirement in September 2001. He continued his career working in Public Administration at management level with the Douzaines of both the St Peter Port and Câtel parishes, during which time he was primarily responsible for the administration of Parochial Taxation and the development and maintenance of parish property. He was also a member of the Câtel Parochial Church Property Management Board.

He has served on the Planning Appeal Tribunal since 2021.

Mr Russell Clark

Mr Clark is an Advocate in the trusts and private wealth team at Carey Olsen in Guernsey. He was previously the Managing Partner of that firm. He advises on both contentious and non-contentious trust and private wealth matters. He also advises private clients on succession, estate planning and family governance. Mr Clark is a member of the Society of Trust and Estate Practitioners (STEP), having previously been Chairman of the STEP Guernsey Branch Technical Committee and a Branch Committee member for 18 years. He is also a member of The International Academy of Estate and Trust Law (TIAETL) and the Association of Contentious Trust and Probate Specialists (ACTAPS).

Mr Clark was sworn in by the Royal Court as Procureur Délégué on 9 January 2023. He is also Vice-President and lay member of the Parochial Appeals Tribunal. He has been a member of the Revenue Service Tribunal Panel since 2018

Mr George Jennings

Mr Jennings is now retired but was previously employed as Operations Director at Guernsey Post. Prior to this he held the position of Union Secretary of the Communications Union for over 20 years.

He has a wealth of experience as a Tribunal Panel member having been a member of the Guernsey Employment and Discrimination Panel since 2009 and a member of the Planning Panel since 2014.