



Applications Invited: Sark Tax Tribunal Members

Applications invited from suitably qualified individuals who wish to be considered for appointment to the Sark Tax Tribunal

Application deadline: 05/10/2026

Schedule 3 of The Direct Taxes (Sark) Law, 2002 provides for the establishment of the Sark Tax Tribunal. The Tribunal's functions are to hear and determine challenges and disputes in relation to matters referred to it under and in accordance with The Direct Taxes (Sark) Law, 2002, The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007, and any other relevant enactment.

About the Tribunal

The Tribunal is not currently constituted, and appointments are now required so that it can be available to consider any relevant tax challenge or dispute. The Tribunal is to comprise a President, a Vice President, and not more than three other members. Appointments are made by the Lieutenant Governor.

Role and responsibilities

The principal role of Tribunal members is to consider appeals or disputes referred to the Tribunal and to make fair and reasoned determinations in accordance with the relevant legislation. Where an appeal is lodged, the President or Vice President will convene a hearing to review the matter and reach a decision.

Proceedings are held in private unless the appellant requires them to be held in public and the confidentiality of third parties permits this.

Time Commitment

The time commitment is expected to be ad hoc and not significant. It will primarily depend on the number of matters referred to the Tribunal, with most activity expected to take place in the first half of the year. Work will arise only if an appeal or dispute is lodged.

Eligibility

Applicants do not need to be resident in Sark. However, applicants must be under 72 years of age and must not be a member of Chief Pleas, a member of the Douzaine, or an Officer of the Island of Sark.

Applications are welcomed from individuals with sound judgement, independence, discretion, and the ability to consider written and oral information fairly and objectively. Experience in law, taxation, finance, governance, dispute resolution, or public administration may be helpful, but all applications will be considered on their merits.

Expenses

Whilst these are unpaid appointments, tribunal members can claim reasonable expenses in accordance with Schedule 3 of the Direct Taxes (Sark) Law, 2002.

How to apply

Applicants should submit a short expression of interest setting out relevant experience, skills, and reasons for wishing to be considered for appointment to the Sark Tax Tribunal. Applications should be submitted to committeeoffice@sarkgov.co.uk.

The application deadline is 05/10/2026