

Summary of the Minutes of the meeting held on Tuesday, 9th December 2025 at 5pm in the Assembly Room**Present:**

Natalie Tighe (NT) – Deputy Chair
Edric Baker (EB)
Jolie Rose (JR)
Carol Cragoe (CC)
Lynda Higgins (LH) – Deputy Treasurer
William Spooner (WS) – SOO
Ali Bateson (AB) - CSO

By invitation: (via Teams)

Liz Laine (LL), Senior Economist, States of Guernsey
Nicky Forshaw (NF), Director of Tax Policy, States of Guernsey
Peter Knee (PK), Deputy Chief officer of the Guernsey Border Agency
Emma Webb (EW), Head of Customs and Excise Division of the Guernsey Border Agency
Amy Collis (AC), External Relations, States of Guernsey

PF161.25 Apologies:

John Guille (JG) – Chairman
Andrew Miller (AM)
Sarah Hudson (SH) – Treasurer

PF162.25 GST

This was an initial discussion on the potential impact of GST on Sark and Guernsey together and how that would be managed. Another meeting would be scheduled when a more detailed plan had been drawn up.

PF163.25 Minutes and matters arising from meeting 25th November**a) Items on-going:**

- i) By-Election follow-up
- ii) General Election
- iii) Prevôt
- iv) Reserves Policy
- v) New Tax Models
- vi) Shipping Registry
- vii) Roles of Committee Chairs
- viii) Digimap – charges for surveys - **an MOU was being drafted by Soc Sercq**

All other actions were done or on the agenda for further discussion.

NT signed off the minutes as correct. The summary of the minutes for the website was approved.

PF164.25 Office Matters

a) Tax Assessor and Deputy Tax Assessor Recruitment

The applicants had been shortlisted. Interviews would be held shortly.

b) SOO recruitment

The on-island interviews for the two shortlisted candidates for the second SOO position would take place on Monday 5th January.

c) CSO recruitment

An advert would be posted for a part-time CSO to start in January or as soon as possible after.

Non-agenda item Speaker/microphone for Teams meetings

The Committee agreed that the Office could look into buying a speaker/microphone for use during Teams meetings.

PF165.25 Other

a) Personal Capital Tax (PCT) reform – next steps

b) The Reform (Sark) (Amendment) Law, 2025 (Commencement) Regulations, 2025

c) Invoice from Sancus

It was agreed to defer these items until the next meeting.

d) Bailiwick Commission

WS and JG would be meeting with Alderney and Guernsey shortly to discuss the Bailiwick Commissioners.

e) CPA membership fee

CPA had agreed to reduce the membership fee significantly due to Sark's small size. Sark would still have access to all of the CPA online courses and be able to attend regional meetings but there would be restrictions on how many international meetings it would be able to attend.

f) Papers for Christmas Chief Pleas

The Committee agreed that it would discuss who would present the papers nearer the time. There was a PDG meeting the following day to discuss scrutiny. After that the Committee would finalise the report it would take to Christmas Chief Pleas.

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