



**JOINT COMMITTEE ON THE EMOLUMENTS
OF
CERTAIN PUBLIC SERVANTS**

**FIRST REPORT FOR THE SESSION
2007-2008**

FIRST REPORT OF THE JOINT COMMITTEE ON THE EMOLUMENTS OF CERTAIN PUBLIC SERVANTS 2007/2008

Constituted 2nd and 30th March 1965 as a Standing Joint Committee to examine the amount of expenses paid to Members and the salaries of Senior Government Officials and Crown Officers. The Keys representatives are the members of the Consultative Committee of the House. By its First Report 1992/93 the terms of reference were revised as follows -

- (i) to consider and report to the Council and Keys on -
 - (a) the emoluments of H E Lieutenant Governor, their Honours the First and Second Deemsters and the Judge of Appeal, H M Attorney General, the High Bailiff, the Deputy High Bailiff and the Clerk of Tynwald;
 - (b) the Tynwald Membership Pension Scheme; and
 - (c) in addition to its consultative functions set out in paragraph (i) and as it thinks fit, the emoluments of Members of Tynwald;
- (ii) to carry out its consultative functions under section 6(3) of the Payments of Members' Expenses Act 1989, as the body designated by the Payment Of Members' Expenses (Designation of Consultative Body) Order 1989.

The powers, privileges and immunities relating to the work of a committee of Tynwald are those conferred by sections 3 and 4 of the Tynwald Proceedings Act 1876, sections 1 to 4 of the Privileges of Tynwald (Publications) Act 1973 and sections 2 to 4 of the Tynwald Proceedings Act 1984.

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All correspondence with regard to this Report should be addressed to the Clerk of Tynwald, Legislative Buildings, Finch Road, Douglas IM1 3PW.

The Hon S C Rodan SHK (Garff)
(Chairman)

Hon D M Anderson MHK (Glenfaba)

Hon A V Craine MHK (Ramsey)

Mr T M Crookall MHK (Peel)

Mr A F Downie MLC

Mr E G Lowey MLC

Mr G H Waft MLC

JOINT COMMITTEE ON THE EMOLUMENTS OF CERTAIN PUBLIC SERVANTS

FIRST REPORT FOR THE SESSION 2007/08

**To The Honourable N Q Cringle MLC, President of Tynwald,
and the Honourable Members of the Legislative Council and
The Honourable S C Rodan SHK, Speaker of the House of Keys
and the Honourable Members of the Keys**

REMUNERATION OF HM ATTORNEY GENERAL AND THE DEEMSTERS

- 1.1 Your Committee considers that the office of HM Attorney General is extremely important for the efficient working of both Tynwald and the Isle of Man Government. This has long been the case but there have been two specific changes in recent years which have led to the need for a review. First, HM Attorney General is increasingly required to advise and represent the Island in relation to international affairs. Second, it cannot now be assumed that a holder of this post will proceed to judicial office.

- 1.2 Your Committee considers it desirable that the postholder would continue in future to be recruited from the Manx Bar. It believes there to be a risk that, if the remuneration available is not sufficiently attractive, this might have a detrimental effect on the field of applicants coming forward in any future recruitment exercise.

- 1.3 Your Committee has concluded on this basis that the remuneration of HM Attorney General should be increased from its current level of £123,200 per annum. Your Committee notes that the current level is based on a UK rate which is increased regularly to keep pace with inflation – see below. Your Committee wishes to make it clear that it sees a need for an increase over and above such inflationary increments: effectively it desires a re-grading.

Timing and backdating

- 1.4 Your Committee acknowledges that if an increase is justified today, it may already have been justified some months or even years ago. Your Committee has considered different possible approaches to backdating. These are: (i) attempt to define the time when the most significant changes in the role took place; (ii) backdate to the time the matter was first referred to the Committee (November 2006); (iii) backdate to the time the Committee agreed in principle that there should be an increase (April 2007); (iv) do not backdate but make the change with effect from the date it is agreed by both Branches.
- 1.5 Taking into account the length of time the Committee has taken in its deliberations, your Committee takes the view that some degree of backdating would be appropriate. It has come to the conclusion that, due to the long period of time which has elapsed since the application for an increase was submitted, the increase should be payable with effect from April 2007, being the month in which your Committee agreed in principle that an increase was needed.

Implications for the Island's judiciary

1.6 The remuneration of HM Attorney General is currently the same as that of HM Second Deemster. The rate for these two posts is set by analogue to Group 6.1 of the judicial scale applicable in the United Kingdom (referred to in this report as "the UK scale"). The other four posts of the Island's permanent judiciary are similarly set by analogue to the UK scale, as set out in the following table. The posts and salaries associated with the different groups of the UK scale are set out at Annex 1.

Isle of Man post	UK Group analogue
First Deemster	Group 5
Second Deemster	Group 6.1
Attorney General	Group 6.1
Deputy Deemster	Group 7 plus 10%
High Bailiff	Group 7
Deputy High Bailiff	Group 7 minus 10%

1.7 As far as your Committee is aware this system of analogues was determined more than 20 years ago. Your Committee is not aware of any jurisdiction in which the salary of the Attorney General exceeds or even equals that of the equivalent of the Second Deemster. That being the case there is a risk that increasing the remuneration of HM Attorney General in isolation could undermine the judiciary and conceivably have a detrimental effect on their national and international reputation.

1.8 Your Committee has concluded that it would be desirable for parity between the remuneration of HM Attorney General and the Second Deemster to continue. It follows that in making a recommendation with respect to HM Attorney General the Committee cannot but also come to a view with respect to the judiciary.

Remit of the Committee and status of its conclusions

1.9 Your Committee notes that the Terms of Reference of the Committee agreed by the Branches in 1993 includes:

“to report to the Council and Keys on the emoluments of HE Lieutenant Governor, their Honours the First and Second Deemsters and the Judge of Appeal, HM Attorney General, the High Bailiff, the Deputy High Bailiff and the Clerk of Tynwald”.

1.10 Your Committee notes further the following provisions of section 3 of the High Court Act 1991:

3. (1) The following shall be the judges of the High Court –

- (a) the First Deemster;
- (b) the Second Deemster; and
- (c) the Judge of Appeal.

...

(12) The salaries of the judges of the High Court shall be determined by the Governor in Council and shall be charged on and paid out of the General Revenue of the Island.

(13) Any salary payable under this section may be increased, but not reduced, by a determination or further determination under this section.

- 1.11 Your Committee notes further that under the Administration of Justice Bill which is currently before the Branches, it is proposed to replicate subsections 3(12)–(13) of the 1991 Act with similar provision. Under the Bill, however, the responsibility of the Governor in Council in determining salaries would extend in addition to the Deputy Deemster and (by virtue of an amendment agreed by the House of Keys on 4th March 2008) HM Attorney General.
- 1.12 In these circumstances your Committee has taken the view that, with respect to HM Attorney General and the Deputy Deemster, it must continue to operate under the existing legal framework. If the Administration of Justice Bill completes its passage through the Branches and gains Royal Assent in its current form, responsibility for determining these salaries will pass to the Governor in Council. Nevertheless the Bill is not yet law and the responsibility is for the moment held by your Committee.
- 1.13 As to the High Bailiff and Deputy High Bailiff, their appointments are made under the Summary Jurisdiction Act 1989, which is not affected by the Administration of Justice Bill. At present, pursuant to the terms and conditions of these offices, their annual salaries are determined by your Committee. However, if the Administration of Justice Bill proceeds, such determination could be transferred by contractual variation to the Governor in Council to bring them into line with all other judicial salaries. In the mean time your Committee continues to have responsibility for the determination of these salaries.

1.14 With respect to the First and Second Deemsters your Committee has taken the view that in view of the legislation currently in force it cannot recommend increases directly to the Branches. Your Committee does, however, invite the Branches to note its conclusions as to changes which might be considered by the Governor in Council.

The case for an increase in the remuneration of the judiciary

1.15 Your Committee considers that since the current arrangements were determined, the diversity and complexity of the work of the Island's judiciary has changed considerably. The Island's prosperity, its improved international standing, and its improved reputation as a centre for international commercial activity have led to more court proceedings and to more complex litigation. Meanwhile there have been technological developments which have led to changes in the practices and procedures of the courts. These have added to the pressures on the judiciary.

1.16 Your Committee notes further that judicial terms and conditions play a role in the national and international perception of the judiciary and in turn in the overall reputation of any jurisdiction.

1.17 Your Committee has therefore come to the view that the salaries of the five permanent members of the Island's judiciary could justifiably be increased.

Comparisons with other jurisdictions

1.18 In reviewing the remuneration of HM Attorney General and the five permanent members of the Island's judiciary your Committee has sought information on the salaries available to the holders of the nearest equivalent offices in Jersey, Guernsey, Gibraltar and Malta. The information which has been made available to the Committee is summarised at Annex 2. This illustrates that Malta and Gibraltar currently pay their Attorneys General considerably less than the Isle of Man. The Channel Islands pay significantly more both to their nearest equivalent of HM Attorney General and to their judiciary.

1.19 Your Committee was of the clear view that the positions in Malta and Gibraltar were of little direct relevance to the calculation of the salary of HM Attorney General in the Isle of Man. Your Committee's starting point had after all been agreement that the salary of the Isle of Man post needed to be increased, not reduced. Moreover, your Committee noted that Gibraltar has a much smaller population than the Isle of Man (Gibraltar having fewer than 30,000 residents) while Malta has a much weaker economy (with per capita GDP estimated at \$23,200 in 2007 as compared with the Isle of Man's \$35,000 in 2005 (CIA World Factbook figures)).

1.20 Your Committee has established further that when pension arrangements are taken into account, the differences between the packages available in the Isle of Man and the Channel Islands are less stark than would appear on the basis of the headline salary figures alone, although the Channel Islands are still significantly more generous than the Isle of Man. On the other hand, your Committee has been advised that there is essentially no difference between judicial pension arrangements in the Isle of Man and England. Your Committee therefore concentrated its attention on the comparison with the Channel Islands.

1.21 While on the face of it the Channel Islands offers the nearest equivalence to the Isle of Man, your Committee did not conclude that it would be appropriate at this stage for the Isle of Man to seek to “match” the Channel Islands directly. There are two reasons for this. First, that public funds are not unlimited and that it is necessary to strike the right balance between paying an appropriate amount and keeping a check on public spending. Second, that it is desirable to link Isle of Man salaries to a scale which is revised annually, as this makes it possible to keep pace with inflation without having to undertake frequent comprehensive reviews.

1.22 Your Committee has therefore considered as an alternative whether it would be possible to retain the link with the UK scale but to uplift the Isle of Man posts in relation to that scale. Your Committee considers that:

- the First Deemster is currently remunerated by analogue with Group 5 (English Senior Circuit judge) but the judicial work undertaken by the holder of this post is entirely High Court and Appellate. This post could justifiably be moved up the UK scale to Group 4;
- the Second Deemster is currently remunerated by analogue with Group 6.1 (English Circuit judge) but the duties of this post include a diversity of duties and responsibilities in excess of those of an English Circuit judge, even a senior Circuit judge. This post could justifiably be moved up closer to Group 4 although it would remain important for there to remain a differential between the Second Deemster and the First Deemster. At current rates the annual remuneration of the Second Deemster is approximately 7.5% less than that of the First Deemster. A similar factor could be applied in future;
- the Deputy Deemster is currently remunerated by analogue with Group 7 plus 10%. Group 7 applies to English District Judges. The duties of the Deputy Deemster are more closely analogous to an English Circuit judge (Group 6.1);
- The duties of the High Bailiff are more varied, extensive and onerous than a District Judge and there would be justification in the remuneration of the High Bailiff reflecting this;

- the Deputy High Bailiff is currently remunerated by analogue with Group 7 minus 10%. The duties of the Deputy High Bailiff are akin to a District Judge but not as limited. The 10% downward adjustment does not appear justified.

Conclusions and recommendations

1.23 Your Committee therefore makes the following recommendations:

(i) that in linking Isle of Man posts to the UK scale, the following revised system of analogues be adopted:

Isle of Man post	UK Group analogue	Salary w. e. f. 1 April 2007 (£)	Salary w. e. f. 1 November 2007 (£)
First Deemster	Group 4	164,430	165,900
Second Deemster	Group 4 minus 7.5%	152,098	153,457
Attorney General	Group 4 minus 7.5%	152,098	153,457
Deputy Deemster	Group 6.1	122,105	123,200
High Bailiff	Group 7 plus 10%	107,743	108,790
Deputy High Bailiff	Group 7 plus 5%	102,845	103,845

(ii) that the posts of Attorney General, Deputy Deemster, High Bailiff and Deputy High Bailiff should be remunerated with effect from 1 April 2007 using the revised system of analogues set out in recommendation (i). For the avoidance of doubt, back payments for the period from 1 April 2007 to 31 October 2007 are to be calculated with reference to the UK rate applicable during that period;

(iii) that with respect to the posts of the First Deemster and Second Deemster, the Branches note the Committee's conclusions as set out in recommendation (i) as proposals which might be considered by the Governor in Council.

Consultation

1.24 HM Attorney General, the First Deemster and the Governor in Council were given an opportunity to comment on an earlier draft of the above discussion and recommendations. HM Attorney General had no comment to make. The First Deemster and the Governor in Council submitted a number of drafting improvements which have been taken into account in the revised text above. The Chief Secretary commented: "I look forward to the Report's consideration by Tynwald in order that the Governor in Council may formally pick up the recommendations contained therein."

MEMBERS OF TYNWALD (RESETTLEMENT GRANT) SCHEME

2.1 The above Scheme was introduced in 1997 following a recommendation by your Committee. The Scheme provides for the payment of the equivalent of six months' basic salary if a Member pensionable age fails to be re-elected either to the House of Keys or to the Legislative Council. It was established under GC47/97 which was approved by Tynwald in November 1997.

2.2 From 2005 to 2007 your Committee was consulted by the Treasury on the need for certain improvements to the Scheme – in particular, the bringing into line of the definitions of pensionable age in the Resettlement Grant Scheme and the Tynwald Membership Pension Scheme; and the introduction of a “claw-back” mechanism to cover cases where a resettlement grant is paid, but the person subsequently is re-elected or attains pensionable age. Conclusions agreed between the Treasury and your Committee were given effect by GC75/07 which was approved by Tynwald in January 2008.

2.3 During the current session your Committee has considered the Scheme further and has turned its attention to the fact that, as the scheme is currently drafted, a resettlement grant could be payable to a person who had been a Member of Tynwald for a very short time. While most members are elected to either the House of Keys or the Legislative Council for a five-year term, there have also been cases where members have entered Tynwald for the first time at a bye-election. Bye-elections can occur at any time and it follows that a person could in theory serve as little as a few weeks and subsequently, on failing to be re-elected, become eligible for a resettlement grant.

2.4 Your Committee has concluded that in such circumstances a resettlement grant should not be payable, and that to prevent this a qualifying period of two years should be introduced. This is in line with the qualifying period for the Tynwald Membership Pension Scheme and for statutory entitlement under the Redundancy Act 1990.

2.5 Changes to the Scheme have not hitherto required the approval of the Branches but have been put to Tynwald Court for approval. Accordingly this proposal is not the subject of a recommendation in this Report, but it is included here for information only.

2.6 Your Committee has considered, finally, whether the Resettlement Grant should be put on a statutory basis rather than continue to be paid on the basis of Government Circulars. It is the view of your Committee that an express power in primary legislation would be desirable as a basis for making payments, and would be far preferable to continuing to make payments on the basis of Government Circulars alone. Similar thinking in respect of the Tynwald Membership Pension Scheme has led to the drafting of a Tynwald Pensions Bill although at the time of writing this Bill has not yet been introduced. Your Committee therefore recommends:

(iv) that legislation be introduced to place the Members of Tynwald Resettlement Grant on a statutory basis.

ATTENDANCE ALLOWANCE ORDER

- 3.1 Your Committee was consulted by the Treasury in September 2007 on proposed changes to the above Order. The Order, which is made by the Treasury under the Payment of Members' Expenses Act 1989, sets out the rates payable for members and chairs of various tribunals, including different rates for persons with legal and medical qualifications. Following the implementation of the Tribunals Act 2006, the Appointments Commission had reported difficulties in recruiting to tribunals. The purpose of the proposed changes was to increase the allowances with the aim of easing those difficulties. The Treasury is obliged under the 1989 Act to consult your Committee on these increases.
- 3.2 The Treasury's final proposals will come before Tynwald when the amending Order is made. Under the 1989 Act these proposals must be accompanied by an explanation of any point where the Treasury's proposal differs from any recommendation of your Committee. It would not therefore be appropriate to enumerate here the detail of those proposals as they stand at the time of writing.
- 3.3 Your Committee does, however, wish to take the opportunity of this Report to draw attention to the following recommendations which relate to the wider issue of the handling of tribunal appointments and their remuneration.

3.4 At the time the Treasury first approached your Committee, the Attendance Allowance Order 2002 had been in force for five and a half years. Your Committee considers that this is far too long a period and accordingly recommends:

(v) that rates payable to chairmen and members of tribunals either should be linked to another scale which is subject to regular review, or should be reviewed at least once every two years.

3.5 In considering this matter, your Committee was advised that under the 2006 Act all tribunals are required to be chaired by a barrister, advocate or solicitor of not less than seven years' standing. Schedule 2 to the Act, a copy of which is attached at Annex 3, lists the different tribunals to which the Act applies. Each of these is also subject to its own legislation and the resulting legislative framework is complex and opaque. Certain tribunals are drawn from panels and in some cases this can result in a tribunal including more than one "barrister, advocate or solicitor of not less than seven years' standing". Your Committee considers that legislative framework as it stands may be too restrictive, and accordingly recommends:

(vi) that the operation of the Tribunals Act 2006 be reviewed to see if a more efficient way can be found to ensure tribunals have access to the necessary legal expertise.

S C Rodan (Chairman)

D M Anderson

A V Craine

T M Crookall

A F Downie

E G Lowey

G H Waft

May 2008

ANNEX 1

JUDICIAL SALARIES AND FEES 2007-2008

8 March 2007

The report of the Senior Salaries Review Body (SSRB), published on 01 March 2007, recommended an increase averaging 2.4% for judicial salaries (though the recommendation for office holders in Group 6.2 was a little lower than the average, at around 2%). The increases proposed by the Review Body are to be paid in two stages. The first instalment, which will be 1.5% in every case, will be paid with effect from 1 April 2007, and the balance of the recommended amount will be paid from 1 November 2007. The revised rates of remuneration arising from this are set out below. There are no changes in the composition of the Groups.

8 November 2007 update

The table has been amended to reflect the regrading, from 1 April 2007, of the post of President, Pensions Appeal Tribunal from Group 7 plus to Group 6.2.

Group	Salaries w.e.f. 01/11/06	Salaries w.e.f. 01/04/07	Salaries w.e.f. 01/11/07
Group 1	225,000	228,375	230,400
Lord Chief Justice			
Group 1.1	200,800	203,812	205,700
Lord Chief Justice of Northern Ireland			
Lord President of the Court of Session			
Master of the Rolls			
Senior Lord of Appeal in Ordinary			
Group 2	194,000	196,910	198,700
Lords of Appeal in Ordinary			
Lord Justice Clerk			
President of the Family Division			
President of the Queen's Bench Division			
The Chancellor of the High Court			
Group 3	184,400	187,166	188,900
Inner House Judges of the Court of Session			
Lords Justices of Appeal			
Lords Justices of Appeal (N I)			
Group 4	162,000	164,430	165,900
High Court Judges [Note 1]			
Outer House Judges of the Court of Session			
Puisne Judges (N I)			
Vice-Chancellor of the County Palatine of Lancaster			
Chief Asylum Support Adjudicator	-	139,583	140,875
Group 5	129,900	131,849	133,100
Chairman, Criminal Injuries Compensation Appeal Panel [Note 2]			
Chairman, Scottish Land Court			

Group	Salaries w.e.f. 01/11/06	Salaries w.e.f. 01/04/07	Salaries w.e.f. 01/11/07
Chief Social Security Commissioners (Eng, Wales; Scot & N I)			
Circuit Judges at the Central Criminal Court in London (Old Bailey Judges)			
Deputy President, Asylum & Immigration Tribunal			
Judge Advocate General			
Judges of the Technology and Construction Court			
Permanent Circuit Judge, Employment Appeals Tribunal			
President, Care Standards Tribunal			
President, Employment Tribunals (Eng & Wales)			
President, Employment Tribunals (Scot)			
President, Financial Services and Markets Tribunal (FINSMAT)			
President, VAT and Duties Tribunals			
Presiding Special Commissioner of Income Tax			
President, Claims Management Services Tribunal [Note 3]			
President, Lands Tribunals (Eng & Wales)			
President, Lands Tribunal (Scot)			
President, Appeals Tribunal (Eng, Wales and Scot)			
Recorder of Belfast [Note 4]			
Recorder of Liverpool			
Recorder of Manchester			
Senior Circuit Judges			
Senior District Judge (Chief Magistrate)			
Sheriffs Principal			
Specialist Circuit Judges [Note 5]			
Group 6.1	120,300	122,105	123,200
Chief Registrar and Senior and Chief Masters			
Circuit Judges			
County Court Judges (N I)			
Judge Advocate of the Fleet			
Master of the Court of Protection			
President, Appeal Tribunals (N I)			
President, Gambling Appeals Tribunal			
President, Industrial Tribunals and Fair Employment Tribunal (N I)			
President, Lands Tribunals(N I)			
Regional Chairmen, Appeals Tribunal			
Regional Chairmen Employment Tribunals (Eng & Wales)			
Registrar of Criminal Appeals			
Senior Costs Judge			
Senior District Judge, Principal Registry of the Family Division			
Sheriffs			

Group	Salaries w.e.f. 01/11/06	Salaries w.e.f. 01/04/07	Salaries w.e.f. 01/11/07
Senior Immigration Judges			
Social Security Commissioners (Eng, Wales; Scot & N I)			
Vice President, Employment Tribunal (Scotland)			
Group 6.2	114,400	116,116	116,700
Adjudicator, HM Land Registry			
Chairmen, VAT and Duties Tribunals			
Deputy Senior District Judge (Magistrates' Courts)			
Members, Claims Management Services Tribunal			
Members, Lands Tribunals (Eng & Wales; Scot & N I)			
President, Pensions Appeal Tribunal			
Regional Chairmen, Mental Health Review Tribunals, England			
Special Commissioners of Income Tax			
Vice-Judge Advocate General			
Vice-Presidents, Industrial Tribunals and Fair Employment Tribunal (N I)			
Vice-Presidents, VAT and Duties Tribunals			
Group 7 plus [Note 6]	104,220 [Note 8]	105,784	106,812
Deputy Chief Asylum Support Adjudicator			
Designated Immigration Judges			
Presiding Resident Magistrate (Northern Ireland)			
Group 7 [Note 6]	96,500	97,948	98,900
Assistant Judge Advocates General			
Chairmen, Employment Tribunals (Eng & Wales)			
Chairmen, Employment Tribunals (Scot)			
Chairmen, Industrial Tribunals And Fair Employment Tribunal (N I)			
Chief Medical Member, Appeals Tribunals			
Coroner, Northern Ireland			
Costs Judges			
Deputy President Pensions Appeal Tribunal			
District Chairmen, Appeals Tribunals			
District Judges			
District Judges (Magistrates' Courts)			
District Judges (N I)			
District Judges of the Principal Registry of the Family Division			
Immigration Judges			
Masters and Registrars of the Supreme Court			
Masters of the Supreme Court (N I)			
Members, Gambling Appeals Tribunal			
Resident Magistrates (N I)			
Adjudicator, Asylum Support Adjudicators	-	87,300	88,109 [Note7]

NOTES:-

1. Includes the posts of President, Asylum and Immigration Tribunal and President, Employment Appeals Tribunal, both of whom are High Court Judges.
2. Part-time position. Salary for 3 day week is pro-rata to Group 5 rate.
3. All four offices currently held by the same person. Current incumbent (as at 1/4/02) paid at Group 4 rate.
4. Current post-holder receives a salary of 108% of Group 5 rate under arrangement established from 1/4/02.
5. Chancery, Mercantile and Patents Judges.
6. Deputy Chief Asylum Support Adjudicator and Designated Immigration Judges in London and London Group 7 posts will continue to attract a London salary lead of £2,000 p.a. and a London Allowance of £2000 pa. Current post-holders receive a salary of 108% of Group 7 rate
7. £4,000 of this figure will be designated as London Weighting.
8. Except for Deputy Chief Asylum Support Adjudicator, whose salary arrangements were separately determined prior to April 2007.

ANNEX 2

ANNEX 2

Summary of existing and proposed remuneration

£ per annum	Malta	Gib-raltar	UK scale (1 Nov 07)	Current Isle of Man analogue to UK scale	Revised Isle of Man analogue to UK scale	Jersey	Guernsey
198,700			Group 2				
196,135						D1	D1
188,900			Group 3				
175,000						D2	
169,940							D2
165,900			Group 4		D1		
165,244						AG	AG
153,457					D2+AG [=G4-7.5%]		
133,100			Group 5	D1			
123,200			Group 6.1	D2+AG	DD		DD
116,700			Group 6.2				
110,027							HB+DHB
108,790				DD [=G7+10%]	HB [=G7+10%]		
106,812			Group 7+				
103,845					DHB [=G7+5%]		
98,900			Group 7	HB			
89,010				DHB [=G7-10%]			
85,469		AG					
22,281	AG						

Abbreviations and Channel Islands Equivalences

	Isle of Man	Channel Islands
D1	First Deemster	Bailiff
D2	Second Deemster	Deputy Bailiff
AG	HM Attorney General	HM Procureur
DD	Deputy Deemster	Royal Court Judge
HB	High Bailiff	Assistant Magistrate
DHB	Deputy High Bailiff	Assistant Magistrate

ANNEX 3

Tribunals Act 2006

SCHEDULE 2

TRIBUNALS

PART 1

1. The Tourist Premises Appeal Tribunal (see section 10).
2. The Income Tax Commissioners.
3. The Independent Schools Tribunal.
4. The Isle of Man Copyright Tribunal.
5. The Isle of Man Data Protection Tribunal.
6. The Isle of Man Rent and Rating Appeal Commissioners.
7. The Riding Establishments Appeal Tribunal.
8. The Residence Act Tribunal (see section 10).
9. The Mental Health Review Tribunal.

PART 2

1. A social security appeal tribunal (see section 10).
2. The Employment Tribunal.
3. The Health and Safety Tribunal.
4. The Work Permit Appeal Tribunal (see section 10).
5. The VAT and Duties Tribunal.
6. A Review Committee constituted under —
 - (a) section 15(4) of the Investment Business Act 1991,
 - (b) section 24(4) of the Banking Act 1998,
 - (c) section 18(4) of the Corporate Service Providers Act 2000, or
 - (d) section 38(4) of the Retirement Benefits Schemes Act 2000.

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May 2008

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