



TRIBUNALS
JUDICIARY

THE HON. MRS JUSTICE ROSE
PRESIDENT
UPPER TRIBUNAL, TAX AND CHANCERY CHAMBER

Mr Simon Yates
City of London Law Society
Chair of Revenue Law Committee
4 College Hill
London
EC4R 2RB

mail@citysolicitors.org.uk and simon.yates@traverssmith.com

5 October 2017

By post and email

Dear Mr Yates,

New Judges for the Upper Tribunal (Tax and Chancery Chamber)

The Judicial Appointments Commission will soon be launching a selection exercise to select four new judges for the Upper Tribunal (Tax and Chancery Chamber). The exercise will be seeking two full-time, salaried posts to be based in London and two fee-paid posts, primarily to hear cases in Edinburgh.

I would be grateful if you could draw these vacancies to the attention of the members of your Society. I am very keen to encourage as many excellent candidates to apply as possible so that we can maintain the high quality of the judges in this Chamber. The work undertaken by the Upper Tribunal (TCC) is intellectually challenging and those who have made the transition from practice to the judiciary find the judicial role a rewarding and enjoyable one. The selection exercise is not limited to those who already sit as judges so this could be a good first step for someone considering a longer term judicial career.

Vacancies

The two salaried posts arise from the retirement of Judge Colin Bishopp as the President of the First-tier Tribunal (Tax Chamber) and the appointment of an existing salaried judge, Judge Greg Sinfield to that role. That, and an increasing workload, means that we are looking for two full time or full time equivalent judges. Flexible working arrangements will be considered and we are very open to job share

The Upper Tribunal Tax and Chancery Chamber
7 Rolls Buildings Fetter Lane London EC4A 1NL

Clerk: Rebecca Sigrist: 020 7947 6794 rebecca.sigrist@hmcts.gsi.gov.uk

possibilities. The judges will usually hear cases sitting together with a High Court Judge or another Tribunal judge and will also be responsible for a range of interlocutory work.

The two fee paid posts will mainly work alongside the Court of Session Outer House judges currently assigned to the TCC to hear cases where the taxpayer is based in Scotland. However, they may also be asked to sit elsewhere according to business need, particularly in the North of England. Those appointed as fee-paid Upper Tribunal judges will also be expected to sit as First-tier Tribunal judges on the full range of cases within the jurisdiction of the Tax Chamber. Fee-paid judges can expect to dedicate approximately 30 days a year to tribunal business.

Further information on about vacancies will be posted on the website of the Judicial Appointments Commission ("JAC") when the selection exercises are launched. Prospective candidates can sign up to vacancy alerts for these exercises by visiting the JAC website, finding the two selection exercises under the list of 'all forthcoming vacancies', clicking on the 'Find out more' link and clicking on the 'sign up for alerts' link at the end of the vacancy description.

Candidates sought

The work of the Upper Tribunal (Tax and Chancery Chamber) is suitable for those with significant tax experience, accustomed to dealing with complex tax issues in the field of direct tax or indirect tax, or both. Candidates will not be expected to start out with expertise across the whole range of tax work but once they are appointed, all judges must be prepared to hear cases relating to any tax or duty matter.

Candidates for the Upper Tribunal will be expected to hear cases on appeal from the First-tier Tribunal (Tax Chamber) and, if they have or are able to gain suitable experience, may also be asked to hear references from decisions of the Financial Conduct Authority.

Eligibility for appointment

Candidates will be eligible for appointment if:

- (a) the candidate is a solicitor or barrister in England or Wales with at least 7 years post qualification legal experience
- (b) the candidate is an advocate or solicitor in Scotland of at least 7 years standing
- (c) the candidate is a barrister or solicitor in Northern Ireland of at least 7 years standing
- (d) in the opinion of the Senior President of Tribunals, the candidate has gained experience in law which makes him or her as suitable for appointment as if he or she satisfied any of the previous conditions.

Additional selection criteria may apply, so prospective candidates should check the website for details.

Further enquiries

If you have any questions, please contact in the first instance Upper Tribunal Judge Roger Berner, whose email address is uppertribunaljudge.berner@ejudiciary.net

I would be very grateful if you could, through your organisation, disseminate this information as widely as possible through your membership and otherwise.

I hope that as many suitably-qualified persons as possible will consider applying for the available posts. The greater the number of candidates of the right quality, the greater the chance of our filling the available posts with the best judges.

Yours sincerely,

Vivien Rose