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Information Pack:

00382: Salaried Judge of the First Tier Tax
Chamber

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INTRODUCTION

The Judicial Appointments Commission (JAC) is now inviting applications for the post of Salaried Judge of the First Tier Tax Chamber of the new tribunals structure created by the Tribunals, Courts and Enforcement Act 2007 (the TCE Act). The JAC has been asked to select candidates to fill four vacancies. Two vacancies will be based in Birmingham, one in London and one in Edinburgh. The closing date for applications is 21 July 2008.

This pack contains the information that you need about the appointments. It includes eligibility criteria and the job description. It also describes the selection process that the JAC will follow, with relevant dates and advice on how to prepare for the various stages of this process.

Before you can be considered for appointment, there are eligibility requirements that you must meet. The JAC is also required to assess your character. Before applying you should read these requirements and the guidelines that the JAC uses to assess character. These can be found on our website (www.judicialappointments.gov.uk) along with outline terms and conditions of service and terms of appointment for this post.

The independent JAC selects candidates for judicial office. It does so on merit, through fair and open competition, from the widest range of eligible candidates.

ARE YOU ELIGIBLE?

To be eligible for appointment as Salaried Judge of the First Tier Tax Chamber you must meet the following requirements.

Statutory requirement

Judges of the First Tier Tax Chamber are appointed by the Lord Chancellor under paragraph 1(1) of Schedule 2 to the Tribunals, Courts and Enforcement Act 2007.

A person is eligible for appointment under paragraph 1(1) only if the person -

- (a) satisfies the judicial-appointment eligibility condition on a 5-year basis,
- (b) is an advocate or solicitor in Scotland of at least five years' standing,
- (c) is a barrister or solicitor in Northern Ireland of at least five years' standing, or
- (d) in the Lord Chancellor's opinion, has gained experience in law which makes the person as suitable for appointment as if the person satisfied any of paragraphs (a) to (c).

The 'judicial-appointment eligibility condition' is:

- to have a qualification as a barrister in England and Wales or a solicitor of the Senior Courts (Supreme Court) of England and Wales
- to have gained experience in law during the required period of qualification

The meaning of "gain experience in the law" is set out in section 52(2) to (5) of the above Act and relates to a period engaged in law related activities, which include.

- (a) the carrying-out of judicial functions of any court or tribunal;
- (b) acting as an arbitrator;
- (c) practice or employment as a lawyer;
- (d) advising (whether or not in the course of practice or employment as a lawyer) on the application of the law;
- (e) assisting (whether or not in the course of such practice) persons involved in proceedings for the resolution of issues arising under the law;
- (f) acting (whether or not in the course of such practice) as mediator in connection with attempts to resolve issues that are, or if not resolved could be, the subject of proceedings;
- (g) drafting (whether or not in the course of such practice) documents intended to affect persons' rights or obligations;
- (h) teaching or researching law;
- (i) any activity that, in the relevant decision-maker's opinion, is of a broadly similar nature to an activity within any of the paragraphs (a) to (h)

Age

There is no upper or lower age limit for candidates apart from the statutory retirement age of 70. The age at which someone is appointed to the post of Judge of the First Tier Tax Chamber must allow for a reasonable length of service before retirement, usually about three years.

Nationality

You must complete a declaration of your nationality in the Application Form. In order to qualify for this post, you must be a citizen of:

- the United Kingdom; or
- another Commonwealth country; or
- the Republic of Ireland.

Character

The JAC is required by statute to appoint only persons of good character. In order to make these assessments we have developed Good Character Guidance which you can find on our website at www.judicialappointments.gov.uk. You can also write to us to request a copy (see the 'Contacts and Further Information' section of this Information Pack for our contact details).

The Good Character Guidance gives you some indication as to whether anything in your past conduct or present circumstances might affect your application for judicial appointment. You should read it carefully before completing the Application Form.

Good character questions and declarations

You are required to answer a number of questions related to good character in the Application Form and must make appropriate declarations as requested.

Applicants for judicial appointments are not protected by sections 4(2) and 4(3) of the Rehabilitation of Offenders Act 1974. Any convictions which would normally be regarded as having expired under that Act should therefore be declared in writing (Rehabilitation of Offenders Act 1974 (Exemptions) Order 1975). You must provide details of all offences for which you have been convicted or cautioned. Details should include the nature of each offence, date of conviction or caution and the penalty imposed.

Where proceedings of any kind are pending, you should give details of the offence with which you have been charged or the disciplinary process you are subject to and, if known, the date when the case or action may be heard. It is important that you inform us of the outcome of any case or action concluded while your application is under consideration. Similarly, if you are charged with any offence or any action is brought against you after submitting your application you should inform us immediately (see the 'Contacts and Further Information' section of this Information Pack).

In all cases, please provide as much detail as you can and indicate if there are any mitigating factors that you think the JAC should take into account in assessing your good character.

Good character checks

The JAC will also carry out checks on all candidates whom it intends to recommend for appointment. Further information about these checks will be provided separately to relevant candidates.

Failure to have declared any matters that come to light from these checks may prejudice the outcome of your application.

Disqualification

You should note that the House of Commons Disqualification Act 1975 applies to this office.

Salaried Part-Time Working

Alternative working patterns of no less than 80% part-time working are available for all four vacancies in this exercise.

REASONABLE ADJUSTMENTS

The JAC is committed to considering any reasonable adjustments needed to ensure that you can participate in the selection process fairly. The Application Form asks you to identify any arrangements and adjustments you may require. Requests will be considered on a case-by-case basis and the information given will not be used in selection decisions.

If you are recommended for appointment, reasonable adjustments will be considered if you have a disability under the meaning of the Disability Discrimination Act, as they are for serving judges who develop an impairment or long-term health condition. Any reasonable adjustments to enable you to take up appointment will be discussed separately with you by the Tribunals Service after the JAC has made its recommendation.

JOB DESCRIPTION

The First Tier Tax Chamber will be one of a number of tribunal chambers in the First Tier Tribunal that will be established under the Tribunals, Courts and Enforcement Act 2007. Judges and Other Members of the First Tier Tax Chamber will clear the cases across the direct and indirect tax jurisdictions which are currently dealt with by the General Commissioners of Income Tax, the Special Commissioners, the VAT & Duties Tribunals, and the Section 706 Tribunal. The office of General Commissioner of Income Tax and of Clerk to the General Commissioner of Income Tax will be abolished at the point that their functions are transferred into the new Tax Chamber.

The following information has been provided by the Ministry of Justice.

OFFICE OF SALARIED JUDGE OF THE FIRST TIER TAX CHAMBER

Purpose of office

1. The purpose of the office is to consider tax appeals cases involving decisions by Her Majesty's Revenue & Customs, at the hearing and in subsequent decision-making.

General

2. The Tax Chamber will form part of the new First Tier Tribunal in a two tier tribunal structure. Salaried Tax Appeal Judges will, it is envisaged, hear a range of both direct and indirect tax cases.

Main activities

3. The main activities of a Salaried Tax Judge of the First Tier Tax Chamber are as follows:

Preparing for hearing and case management

- preparing for hearings by reading and assimilating papers in an appeal or an application before it commences, including the study of written documents and reports
- giving guidance and directions in appeals, which may be quite detailed, and dealing with interlocutory matters

Presiding over hearings

- presiding over appeals or applications as a single member or as part of a panel, and would usually be expected to chair the panel
- controlling (in accordance with the relevant law and practice) the manner in which cases are conducted
- ensuring that parties, whether present or represented or not, are enabled to have their appeal or application presented, and ensuring they are considered as fully and fairly as possible. This includes, where appropriate, taking the initiative at the hearing in order to ensure that all relevant matters are covered, whether specifically raised by the parties or not
- promoting the most expeditious dispatch of business compatible with the interests of justice.
- maintaining the authority and dignity of the Tribunal
- taking a full and accurate note of the evidence
- deciding issues of law and procedure which may arise during an appeal

Determination of appeals

- finding facts, applying the relevant law and giving a reasoned, written determination, referring to established case law and guidance as appropriate. A decision would be stated and the reasons for the decision given
- the giving of any directions necessary to give effect to the determination
- reaching decisions on both oral and paper applications and appeals
- taking a lead role or sole responsibility for the decision and drafting of the decision

Other activities

- maintaining an up to date knowledge of developments in the relevant law, as well as policy and procedures associated with the Tax Chamber
- participating in the Tribunal training and appraisal programmes as directed by the Chamber President
- advising on forms, rules and future legislation as the Chamber President may from time to time request
- assisting in the training of Fee-paid Tribunal Judges and Members, and providing guidance to them that could include editing and publishing literature of a legal nature

Jurisdiction

4. The appeal rights in relation to direct and indirect tax are set out in the Taxes Management Act 1970 and the VAT Act 1994 respectively, and other indirect tax matters are also set out in the Finance Act 1994.

5. The Tribunal will deal with appeals by the taxpayer concerning assessments and decisions by HMRC, as well as applications by HMRC. Cases will range from the relatively straight-forward, where the exercise is primarily fact-finding, through to cases that are quite technical and legal. Cases can last from a few minutes or hours to a number of days, and some complex cases can last a number of weeks. Salaried Tax Judges would be expected to hear cases at this more complex end of appeals.
6. On the direct tax side, such cases cover matters arising under the self-assessment regime, matters relating to personal, business and capital taxes and appeals against compliance penalties. In indirect tax, the issues cover compliance cases, appeals against assessments and decisions affecting liability and classification disputes.
7. A President of the Tax Chamber will preside over the work of this jurisdiction.

Location

8. Appeals to the Tribunal may originate from any area in England, Wales, Scotland and Northern Ireland. Salaried First Tier Tax Judge positions will be based in Birmingham, London and Edinburgh, where most hearings would take place. However, cases may be heard in a widely distributed network of hearing centres across the United Kingdom.

Further Information

Salaries for the new tribunal structure are being considered by the Senior Salaries Review Board and it is expected that salary levels will be announced in the autumn. The salary will be at least £101,400 (with London weighting of £4000 when appropriate).

The review will take account of the full range of responsibilities of these posts.

The Ministry of Justice requires a commitment from successful candidates to attend training during January and February 2009, prior to the launch of the new Tax Chamber. The extent of the commitment required will depend on the skills and background of the successful candidate, though a minimum commitment of around 2 days is likely.

Further information about the Terms & Conditions for this post and a note on the jurisdiction of the First Tier Tribunal Tax Chamber, can be found on the JAC website at www.judicialappointments.gov.uk.

THE SELECTION PROCESS

Application form

Details of the qualities and abilities against which you will be assessed are set out in the Application Form. You can draw on your full range of work and personal experience to demonstrate these qualities and abilities including, for example, voluntary work or any publication to which you have contributed. Please be specific in giving information.

Timetable

Closing date for applications	21 July 2008
Provisional date for qualifying test	2 September 2008
Provisional dates for selection days	10-16 October 2008

Shortlisting

The first step in the process is a qualifying test. Candidates will be able to sit the test in one of four locations. All applicants will be invited to the qualifying test. You will be expected to make yourself available on a single day selected for the test. You may indicate on the Application Form your preferred choice of venue. This will be taken into account but we cannot guarantee availability of spaces.

Candidates in this exercise will sit the same test as candidates in the exercise for Fee Paid Judges of the First Tier Tax Chamber which is running concurrently. If you are a candidate in both the Fee Paid Judge and Salaried Judge exercises you will be required to sit the test only once.

For further information about the test, please see our website at www.judicialappointments.gov.uk.

If the JAC concludes that there are eligibility or character issues that mean that your application cannot proceed, we will let you know after the test and before any selection day.

Following the test, if you are shortlisted, you will be invited to a selection day. Further details will be sent with your invitation to attend.

References

We may seek information from people who are well placed to comment on how you meet the qualities and abilities. Referees are usually approached before interview and will be encouraged to draw on appraisal material if it is available. The material provided by referees will usually inform panel decisions and final selection decisions by Commissioners.

Candidate nominated

You are invited to nominate up to three referees who know you well either personally or professionally.

JAC nominated

The JAC may also request references from those identified in the section of this pack titled 'JAC nominated referees'.

Please provide the name, title, position and address of your relevant judicial and professional referees. You may also tell us if you do not wish us to approach the relevant professional referee now, but you must give reasons. If you do not currently hold a judicial office and have excluded

your relevant professional referee, you must suggest an alternative referee who is familiar with your work.

Conflict of interest

The Judicial Appointments Commissioners are listed at the back of this pack. You should not nominate a Commissioner as a referee. You should also state in the Application Form if you are in any way related to, or known to, any of the Commissioners and give details.

Outcome of the selection exercise

Separate lists will be drawn up for each vacancy and recommendations for appointment will be made on merit drawing on those lists, and taking account of any preference expressed by those applying for more than one vacancy. You will be advised of the outcome of your application in writing.

If you are unsuccessful, you can request a written explanation. You should make this request within six weeks of the date of the letter informing you that you have not been successful. We will aim to respond to your request within four working weeks.

Medical examination

You may be asked to undergo a medical examination before taking up appointment.

Complaints procedure

If you are dissatisfied with any aspect of the way your application has been handled, please refer to the JAC's published complaints procedure, which is available from our website, or in writing on request.

CONTACTS AND FURTHER INFORMATION

Obtaining an application form

All the information about applying for this selection exercise is available at www.judicialappointments.gov.uk (current selection exercises).

The Application Form for this selection exercise can be obtained electronically by downloading it from the website.

Please contact the Judicial Appointments Applications Service (JAAS) team at the JAC if you wish to request a hard copy of the Application Form or Information Pack, or if you have any questions about eligibility or about submitting your application.

If you need the form and/or pack in a different format, for example Braille, please contact the JAAS team.

Acknowledgement of your application

You should receive an acknowledgement of your application within five working days of receipt. If you do not, please contact the JAAS team by telephone or e-mail.

Contact details

1. JAAS

Reference: 00382 (Please use this reference on all communications)

Judicial Appointments Commission
2nd Floor, Steel House
11 Tothill Street
London
SW1H 9LH

DX 149822 WESTMINSTER 6

E-mail: jaas@jac.gsi.gov.uk

***Telephone:** 020 7210 0123

2. Selection Exercise Team:

Andrew Digby

*020 7210 0341

Selection Exercise Manager

Ashlee Brett

*020 7210 0515

Team Leader

E-mail: Ashlee.Brett@jac.gsi.gov.uk

*Fax: 020 7210 0300

3. Director:

David Truscott

*020 7210 0567

***Please note that from 11 August 2008 the JAC standard dialling code will change to 0203 334 (the last four digits of all extensions remain as stated above).**

JAC NOMINATED REFEREES

The JAC may also request references from those categories listed below.

Judicial referees

If you hold a judicial office not in this list, please contact the JAC so that we can consider who should be nominated as your judicial referee.

If you sit on a Tribunal other than the General Commissioners of Income Tax, the Tribunal President or equivalent.

If you are a General Commissioner of Income Tax, the Chairman of your local Advisory Committee.

If you are a Clerk to the General Commissioners of Income Tax, the Chairman of the General Commissioners Division where you work most often.

If you are a Recorder, the Resident Judge, the Designated Civil Judge or the Designated Family Judge in the court(s) where you sit most often.

If you are a Costs Judge or Deputy Costs Judge, the Senior Costs Judge.

If you are a District Judge or Deputy District Judge, the local Designated Civil Judge.

If you are a District Judge (Magistrates' Courts) or Deputy District Judge (Magistrates' Courts), the Senior District Judge (Magistrates' Courts).

If you are a Sheriff, the Sheriff Principal (Scotland only)

Professional referee

If you are a solicitor, your managing partner or relevant equity partner.

If you are a barrister, your Head of Chambers.

If you are employed, your line manager or equivalent.

If you are an advocate, the Dean of the Faculty of Advocates (Scotland only).

JAC COMMISSIONERS

Chairman of the JAC

Baroness Usha Prashar CBE

Members

Dame Lorna Boreland-Kelly DBE

Professor Dame Hazel Genn DBE QC

Mr Justice John Goldring

Lady Justice Heather Hallett DBE

Her Honour Judge Frances Kirkham

Sir Geoffrey Inkin OBE

Mr Edward Nally

Ms Sara Nathan OBE

District Judge Charles Newman

His Honour Judge David Pearl

Mr Francis Plowden

Ms Harriet Spicer

Mr Jonathan Sumption OBE QC

Lord Justice Roger Toulson