

Career Insight: Jake, Legal Trainee, HM Revenue & Customs

"I took the long way round to pursuing a legal career. I graduated from Lancaster University in 2013 having first studied Physics for a year before deciding to change to Politics and Philosophy. After graduating I had absolutely no idea what I wanted to do except for a rough idea that I enjoyed a good argument. A year later in 2014 I had finally decided to pursue a career in law and began studying for a Graduate Diploma in Law (GDL) part-time while working full-time. I managed to secure a scholarship from [Inner Temple](#) which covered half of the cost of the GDL and just about made it financially viable.

Somewhere along the way I decided I enjoyed the idea of [being a barrister](#) more than being a solicitor, it might have been the outfit which finally sold it. I decided to apply for a job working for the [Bar Standards Board \(BSB\)](#), the regulator of barristers, and eventually became a Project Manager and stayed at the BSB for five and a half years. While I was working for the BSB I finished the GDL and applied for the part-time Bar Professional Training Course (BPTC). I was fortunate enough to be able to pay for the cost of the course with scholarships from Inner Temple and BPP. I graduated from the BPTC in 2018 and I was called to the Bar.

I had been applying for criminal pupillages during the BPTC, but I decided to apply for a pupillage with the [Government Legal Profession \(GLP\)](#) in the 2018 pupillage gateway window. During the assessment centre interview, I was asked to give a preference on department, I selected [HM Revenue & Customs \(HMRC\)](#) despite it having a start date of 2020 rather than the other departments which had 2019 start dates. I was fortunate enough to secure the pupillage with HMRC and started in September 2020, seven years after graduating from university. As I say, I took the long way round.

I picked the GLP because I saw an opportunity to make use of my degree as well as my experience in project management. That might seem unintuitive, but government legal advice is risk-based. Making risk-based calculations about prospects of success, legal risk and reputational risk is natural to someone with a project management background, risk analysis being one of the key elements of that profession. I picked HMRC specifically because I had an interest in financial crime and financial technologies, and I was willing to wait an extra year to join the department that interested me most.

As a HMRC pupil your pupillage lasts 12 months but you remain a "legal trainee" for a further 12 months, in order to gain a breadth of experience in the department's work. The first 12 months are spent in two litigation seats and the second 12 months are spent in two advisory seats. My first litigation seat was "Enforcement and Insolvency". This focused on [Proceeds of Crime Act \(POCA\)](#) cases, which includes account freezing and forfeiture orders, and insolvency cases, which includes matters relating to liquidators and the winding-up of companies.

Things are then a bit different for pupils in the second seat. During your second seat you are seconded to Chambers, I was seconded to [1 Crown Office Row](#). I had the opportunity to work on various tax and clinical negligence cases for my supervisors. I also acted in several tax cases for HMRC in the [Tribunal and Courts](#) – this is something you can choose to do as a barrister at HMRC, though the frequency of such cases is much lower than the Independent Bar.

The opportunity to work from Chambers is an invaluable experience. Not only does it let you gain experience in Tribunals and Courts but it also lets you experience the Independent Bar and carry that experience back to HMRC. It is also useful for dispelling the novelty of the Independent Bar and seeing the comparative advantages, and disadvantages, of life at the Employed Bar.

After 12 months I qualified and moved into my first advisory seat, “VAT and Environmental Taxes”. This seat includes providing VAT and Environmental law advice on matters such as the categorisation of supplies, international law (particularly involving the EU), and the drafting of new primary and secondary legislation. It is a technical area of law but one which is incredibly fulfilling to get to grips with, particularly if you are interested in environmental action.

I am writing this summary at the start of my final seat, Corporation Tax Advisory, which I am sure will be as interesting as each of the previous seats.

I hope this summary helps to give you something of a flavour of the HMRC pupillage. If there are three things you take away from reading this, I hope it is:

- There is nothing wrong with coming to the Bar via part-time qualifications and funding is frequently available from the Inns of Court and course providers if you need to make use of it, be sure to apply before considering taking out loans. Departments will currently also offer to pay your Legal Practice Course (LPC) or Bar training course fees where you have not yet (or have just) started the course. HMRC is an excellent option if you are concerned about the cost of legal training.
- The Independent Bar is not the only option, life at the Employed Bar is interesting, fulfilling and filled with meaningful work. You may even find that it is better remunerated once you factor in Chambers costs, pension contributions, annual leave, sick leave, maternity and paternity leave, travel costs, pay rises, promotion opportunities, and stable working hours. Not to detract from the Independent Bar either of course, there are also clear advantages to that lifestyle.
- HMRC has a varied workload that you may not have considered would fall within the department’s portfolio. You can find everything from environmental law to benefits and credits, tax fraud to corporation tax and legislative drafting to trade negotiations. You will get to express a preference on which teams you work in, so there is some scope for directing your own training experience.”

More savers to benefit from new pension provision

Speaking at the Royal Society of Arts (RSA) Collective Defined Contribution (CDC) Forum today about the road ahead for CDC schemes, the Minister highlighted how the regulations will come into force on 1st August, and discussed the ways in which the next phase of CDC schemes might be taken forward with a consultation planned later this year.

Minister for Pensions Guy Opperman said:

CDC schemes have the potential to transform the UK pensions landscape and deliver better retirement outcomes for millions of pension savers.

I firmly believe that we should capitalise on the enthusiasm that is building for extending CDC to other types of pension scheme, such as multi-employer schemes and Master Trusts.

I am keen to move quickly, but we must get this right if it is to work. That is why I am calling on all those who are seeking to deliver the full benefits of CDC to work with us to help make this a reality.

David Pitt-Watson and Hari Mann, co-chairs of the RSA's CDC forum said:

People who save for a pension typically want to secure an income which will last them until they die, not just to be presented with a cheque when they retire. That is what CDC pensions are designed to do. The government is to be congratulated in creating regulations which allow everyone to benefit from well managed CDC plans. The evidence suggests this can transform retirement for millions of people.

CDCs work by employers and employees contributing to a collective fund from which individual retirement incomes will be drawn. These collective funds can be invested in what are called 'higher return seeking assets' over a longer period than traditional DC schemes, benefiting the growth of the fund and its members.

Currently, regulations will provide for single and connected employer CDC schemes. Some parties have already expressed an interest in pursuing multi-employer CDC schemes as an offer for their members, as well as proposals for Master Trust and CDC models which offer 'decumulation only' (when pension savings are converted to retirement income).

Later this year, the Department for Work and Pensions (DWP) aims to consult on a package of prospective design principles and approaches to accommodate new types of CDC schemes. This will bring the potential benefits to more savers in the UK in an appropriate way, while also capitalising on the enthusiasm industry have shown for innovation in this area.

Media enquiries for this press release – 0115 965 8781

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[April 2022: temporary insolvency measures are ending](#)

News story

The remaining temporary insolvency measures are being lifted and the insolvency regime is returning to its pre-pandemic operation.



The Corporate Insolvency and Governance Act 2020 introduced various temporary measures to help protect companies affected by the lockdown restrictions during the pandemic.

Most of these measures expired at the end of June and September 2021, except for restrictions on winding up companies, which were extended until 31 March 2022.

This remaining insolvency restriction will not be extended further, allowing the insolvency regime to return to its pre-pandemic operation.

Business leaders are being advised to seek professional insolvency advice to protect their business.

The Government has also announced a new law to help [resolve certain remaining rent debts](#) in the commercial rental sector.

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British Embassy Ashgabat hosts a COP26 follow-up conference, March 2022

On March 24, the British Embassy Ashgabat was delighted to organise an online conference in Ashgabat, together with the Ministry of Foreign Affairs of Turkmenistan and the Office of the UN Resident Coordinator in Turkmenistan.

The conference focussed on the outcomes and achievements of last year's COP26 climate summit in Glasgow and was an opportunity to generate new ideas and improve cooperation to take forward the Glasgow Climate Pact. The conference was a continuation of the high-level roundtable that the British Embassy held in March 2021 in Ashgabat, ahead of the COP26.

Building on the momentum and direction set out at COP26, representatives discussed the best ways to deliver stronger sectoral action to accelerate Turkmenistan's transition to a low-carbon, more resource-efficient and sustainable economy.

The conference helped international partners and donors better understand plans the Turkmenistan government has for decarbonisation and reduction of greenhouse gas (GHG) emissions. These plans are outlined in the final draft of their new NDC, as part of their commitments under the Paris Agreement. Participants from both the UK and Turkmenistan announced new climate change initiatives between national and international partners.

Those attending the event included representatives of the ministries of Turkmenistan, the UN agencies, foreign diplomatic missions, international organisations and development partners, financial institutions, university students and others. The Ministry of Foreign Affairs of Turkmenistan moderated the event.

The Turkmen Ministry of Foreign Affairs and the Ministry of Agriculture and Environment Protection announced that the country's next set of climate change plans would soon be submitted to the UN. These plans include projects to reduce both carbon dioxide and methane emissions.

UN agencies pledged to continue working with Turkmenistan to address

challenges of mapping emissions, changing legislation, provide technical assistance and support education.

Nick Bridge, the British Foreign Secretary's Special Representative for Climate Change, stressed the need to go clean and green and deliver on our promises faster. Kenan Poleo, the UK's Trade Commissioner for Central Asia, highlighted that change can support growth – in the last 30 years the UK has cut emissions by 44% while growing its economy 78%.

The British Ambassador, Lucia Wilde, reaffirmed the Embassy's commitment to support both the implementation of climate change policies and support for Turkmenistan to introduce more green energy technologies.

Star speakers at the conference were youth representatives who talked of the need for action to ensure their future health, prosperity and well-being.

Participants identified joint priorities and new areas of climate cooperation in the run-up to COP27. Climate change and increasing greenhouse gas emissions negatively affects the health and well-being of people and countries around the world. As such, experts at the event agreed that it is important to learn from each other and continue a productive dialogue and exchange of professional experience in this important area.

At the end of the conference, experts and participants thanked the organisers and highlighted how important it was to continue these discussions in order to help the transition of Turkmenistan to a green economy.

[New digital playbook to cut costs and support job growth](#)

Press release

The Digital, Data and Technology Playbook brings together expert advice on how to deliver better digital services.



Digital services run by government will be overhauled through a new guide designed to ensure better value for taxpayers and support job growth across the UK.

The Digital, Data and Technology Playbook, published today (28 March), brings together expertise from across government and industry in an 11-point guide.

In an increasingly digital and connected society, supporting the delivery of high quality public service while driving better value for money is becoming ever more crucial. With around £46 billion expected to be spent on digital projects this year, the Playbook will ensure taxpayer money is better used and supports the Levelling Up agenda.

Teams working on digital projects are encouraged to find ways of improving efficiencies and cutting costs, including through improved supplier relationships and reduced legacy IT issues. For example, all new digital products bought by government should work with existing systems, enabling effective data sharing across suppliers and departments in interoperable, reusable and open formats.

The Playbook also breaks down barriers for small and medium-sized businesses (SME), urging teams to focus on areas where SMEs can play a role in delivering public services, such as by offering agile and innovative digital solutions. This focus will make it easier for public sector organisations to work with SMEs, while also helping SMEs take advantage of tender opportunities and drive job growth right across the country.

Minister for Brexit Opportunities and Government Efficiency Jacob Rees-Mogg said:

This Playbook will draw on the wealth of digital expertise at our disposal to produce better services at lower cost.

This will go hand-in-hand with a new procurement regime that takes advantage of our position outside the European Union, offering more opportunities for small businesses to bid for government contracts, encouraging greater innovation in public services and ultimately delivering better value for taxpayers.

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