



HM Revenue
& Customs



Solicitor's Office and Legal Services Candidate pack

Gill Aitken, SOLS Director General



It's an exciting time to work in the Solicitor's Office and Legal Services (SOLS) in HMRC. You'll be joining a department that's transforming on an unprecedented scale.

SOLS is an integral part of HMRC. As Director General for SOLS, I lead the provision of legal services to the whole of HMRC advising on legal issues arising from HMRC's policy and operational work and conducting the department's litigation.

SOLS is made up of around 1,200 people who include lawyers, tax and operational delivery professionals, advocates, paralegals and support teams. Our legal work is high quality and covers a broad range of subjects. In addition to tax law (which can have a significant European law dimension), our advice covers a range of general public law issues for HMRC, including human rights, administrative law and freedom of information.

We work closely with Treasury and HMRC colleagues advising on tax law and helping develop the government's tax policy and proposals for the Budget. We also implement policy through primary legislation, principally the annual Finance Bill, and secondary legislation.

HMRC is in the midst of the biggest transformation in our history, supported by a bold digital agenda. With 56,000 staff bringing in over £500 billion in tax revenue every year, we are at the forefront of delivering public services and government policy.

SOLS is at the heart of HMRC and the jobs we are advertising offer opportunities for people to be role models and leaders in the Civil Service. The work here is stimulating and challenging but with our excellent record of investing in our people you'll get the support you need.

If this sounds like the kind of work you'd enjoy and organisation you'd like to be part of I'd love to hear from you.

Gill Aitken

Working for HMRC

We are the UK's tax, payments and customs authority, and our vital purpose is to collect the money that pays for the UK's public services and help families and individuals with targeted financial support by administering benefit payments and paying out tax credits. With around 56,000 staff, we bring in over £500 billion in tax revenues from over 45 million individuals and 5.2 million businesses.

Our objectives are: to maximise revenues due and bear down on avoidance and evasion; transform tax and payments for our customer; and design and deliver a professional, efficient and engaged organisation.

We achieve our objectives by being impartial and increasingly effective and efficient in our administration. We help the honest majority to get their tax right and make it hard for the dishonest minority to cheat the system.

We interact with all kinds of people, from businesses to individuals. In fact, almost everyone comes into contact with us at some point, which makes customer service central to everything we do.

Working for SOLS

SOLS has a vital role in providing legal services for HMRC.

Our lawyers conduct litigation in the most significant and valuable cases for the department. As well as the Tax Tribunals, our litigation work regularly takes us to the higher UK Courts and the European Courts. We have had Lexcel accreditation since 2009.

Our lawyers work in specialist teams covering specific areas of work. Each team tends to focus on either policy and operational advisory and drafting work or litigation. An HMRC lawyer can expect to move between teams building up a wealth of skills and experience. Our people play a central role in protecting billions of pounds through successful litigation against tax avoidance and evasion and have a track record of winning around 90% of their cases in court.

SOLS is broken into four primary directorates:

SOLS A: Litigation

Our Litigation directorate is led by Sarah Goom. There are six teams within the directorate, each led by a deputy director and each litigating HMRC's largest and most complex and high profile cases. The teams cover different subject areas: Business and Property Taxes Litigation; VAT Litigation; Customs, Excise and Environmental Litigation; Strategic Litigation; Personal Tax Litigation; Enforcement and Insolvency Litigation Each team has a mix of junior and senior lawyers and paralegals and all have access to our litigation support teams. Our litigation teams work closely with advisory teams to provide a joined up legal service.

SOLS B: Business Tax Advisory

Our Business Tax Advisory directorate is led by Mark Wilson. There are five teams within the directorate, each led by a deputy director providing legal advice on: Legislation, Information, Functions and EU law; VAT, Excise and Environmental Taxes; Corporation Tax; Trading and Property income, Capital Allowances and Stamps and, Strategic Anti-Avoidance; Rating and Valuation. Each team provides legal advice on operational and policy issues in its subject areas, including, where appropriate, working on primary legislation and drafting secondary legislation. The Rating and Valuation team also conducts litigation.

SOLS C: Personal Tax, Benefits & Credits and Corporate Services Advisory

Our Personal Tax, Benefits & Credits and Corporate Services Directorate is led by Sinead Murray. There are five teams within the directorate each led by a deputy director. The teams cover different subject areas: Personal Tax; Tax Free Childcare, Savings, Shares International, Charities, Pensions; and; Commercial programmes/ ICT Corporate and Estates; Benefits and Credits and Criminal Law; Each team provides legal advice on operational and policy issues in its subject areas, including, where appropriate, working on primary legislation and drafting secondary legislation.

Legal Operations and Business Transformation

Our Legal Operations and Business Transformation Directorate is the largest directorate and is led by Tracy Gale. The directorate comprises: Appeals and Review Teams; Finance and

Business Support, People and Professionalism, Litigation and Advisory support, and Ministerial Correspondence. The Appeals and Review teams based across the UK undertake independent reviews of decisions made by HMRC and which are requested by customers under the legislative process and conduct nearly all of the HMRC litigation at the Tax Tribunal.

Commissioners' Advisory Accountants Team

Our small Accountants team is responsible for the quality of advice of all HMRC compliance accountants and for the provision of expert accountancy evidence given on behalf of HMRC in courts and tribunals.

You can find out more about HMRC [here](#).

Person specification

We are looking for smart, enthusiastic and ambitious lawyers, with a commitment to delivering for HMRC. You'll need to be self-aware and keen to use feedback to help you learn and develop as a professional. The application and interview process will seek evidence of the following competencies:

- Legal professional skills, including the following essential requirements:
 - Understands the main features of public law
 - Has reliable legal judgement and appreciates legal risk
 - Produces sound analysis, using secure legal research.
- Making effective decisions
- Collaborating and partnering
- Managing a quality service for clients
- Delivering at pace
- Motivational fit (including a flexibility and readiness to work in a variety of areas over time)

You may occasionally need to travel within the UK to visit clients or stakeholders.

As a civil servant, you are appointed on merit through fair and open competition and are expected to carry out your role with dedication and a commitment to the Civil Service and its core values: integrity, honesty, objectivity and impartiality.

GLS Minimum Eligibility Criteria

Professional Qualifications

Applicants must be (or be about to become) qualified to practise as a Solicitor, Barrister or Chartered Legal Executive in England and Wales. Lawyers must have completed a training contract/pupillage, or have been exempted from this by the Law Society or the Bar Council. Applicants qualified in a jurisdiction outside England and Wales will be subject to the rules of the professional bodies which may require those wishing to practise as a lawyer in England & Wales to undertake the Qualified Lawyers' Transfer Scheme (QLTS).

Professional entry criteria for Chartered Legal Executives (i.e. Fellows): Fellows are eligible to apply where (i) a Qualifying Law Degree (QLD) is held; or (ii) the Graduate Diploma in Law (GDL) has been completed; or (iii) where exams have been passed (i.e. a score of 50% or above achieved), at CILEx Level 6, in all of the following seven foundation subjects in law:

1. Contract Law
2. Criminal Law
3. Equity and Trusts Law
4. European Union Law
5. Land Law
6. Public Law
7. Law of Tort

Academic

Applicants **should** have a minimum of a 2:1 degree in their first degree (in any subject). Where an applicant holds an overseas degree qualification this should be equivalent to a 2.1 degree. However, this Department will consider applicants who do not have a 2.1 degree but only where satisfactory evidence of equivalent high level academic and/or professional achievement can be provided.

Chartered Legal Executives (i.e. Fellows) should note that the GLS is willing to accept an overall average score of 65% across exams taken in the seven foundation subjects in law (where studied at CILEx Level 6) as demonstrating 2.1 degree equivalence (where a 2.1 degree is not held).

Locations

SOLS professionals are in 25 locations across the UK but our lawyer teams are currently based in central London and Manchester. Over the next few years HMRC will be reducing the number of its offices and will be located in Regional Centres in Glasgow, Edinburgh, Belfast, Newcastle, Leeds, Liverpool, Manchester, Nottingham, Birmingham, Bristol, Cardiff, Croydon and Stratford. Lawyers based in London are currently expected to move to Stratford by 2021 and we are planning to build a lawyer team in Bristol from 2018.

Guaranteed Interview Scheme

HMRC has signed up to the Positive about Disabled People Commitment and will guarantee an interview to any disabled applicant who meets the minimum criteria. The Equality Act 2010 defines a disabled person as someone who has a physical or mental impairment which has a substantial and adverse long-term effect on his or her ability to carry out normal day-to-day activities.

To meet the minimum criteria, candidates applying under the terms of the Guaranteed Interview Scheme (GIS) must:

- Meet all aspects of the stated minimum eligibility criteria (i.e. academic, nationality, and professional criteria);
- Meet the standard set for the Critical Reasoning Test and
- Obtain a minimum score for
 - the GLS core competencies being assessed at the application stage and
 - against any job specific criteria specified.

Candidates applying under the terms of the GIS, who meet the minimum criteria outlined above, will be invited to attend an interview.

Nationality

As SOLS is part of the wider Civil Service, Civil Service nationality rules apply. If a post is described as 'reserved', then only UK nationals will be eligible to be able to apply. If a post is advertised as 'non-reserved', as our posts generally are, those listed below will be eligible to apply:

- UK Nationals (and British Protected Persons)
- Commonwealth citizens and nationals of the European Economic Area (EEA)
- Individuals with dual nationality where one part is British
- Certain family members of EEA, Swiss and Turkish nationals (as set out in the Civil Service nationality rules).

Full details of the Civil Service nationality requirements can be found at [Civil Service website](#)

Please note that it is possible to meet the above nationality requirements and still not be legally entitled to work in the UK. The UK Border Agency operates a points-based immigration policy which applies to the migrants from outside the European Economic Area, Switzerland and Turkey.

It is the applicant's responsibility to check whether this policy applies to them. When applying, applicants will be asked about their nationality at birth, whether they are subject to immigration control, whether there are any restrictions on your continued residence or employment in the UK etc. Detailed document checks will be made prior to employment.

Pre-employment checks

All government departments are required to ensure that any personnel employed by them comply with the Baseline Personnel Security Standard (BPSS) before they take up employment.

You will be asked to produce original documents when attending interview to enable us to verify the above if you are successful. The information which you provide will be treated in the strictest confidence by SOLS and its authorised representative (TMP Worldwide). The BPSS standard consists of checks on the following:

Identity – British Passport, Current EEA or Swiss Passport, Current Passport from country of nationality and Biometric Residence Permit Card. Please see nationality rules above.

Nationality and Immigration Status (including an entitlement to undertake the work in question)

- Employment history (past 3 years)
- Criminal record (unspent convictions only)
- Character enquiry form
- Health Declaration form
- In addition, candidates are asked to account for any significant periods spent abroad or not in employment.

Please note only original documents will be accepted. Any delay in supplying this information or out of date documents will result in delays in completing these checks and delays in successful candidates being unable to take up posts.

Supplying false information or failing to disclose relevant information could be grounds for rejection of your application or dismissal **and could amount to a criminal offence.**

Your referees will not be approached until your permission has been obtained following success at interview.

Regarding criminal record checks, a basic disclosure will normally be required (covering convictions considered unspent under the Rehabilitation of Offenders Act 1974). This will apply to successful candidates only and your permission will be required before checks are undertaken.

Data protection

The information which you provide will be protected and processed for the purpose of successful completion of the Baseline Personnel Security Standard, in accordance with the requirements of the Data Protection Act (1998).

If you have any concerns about any of the questions which you are asked to complete or what we will do with the information you provide, you should discuss these with the SOLS' Recruitment Team.

Selection process

Online test

As part of the recruitment process you will be invited to complete the Critical Reasoning Test (CRT). The CRT assesses your ability to logically analyse assumptions, arguments, deductions, inference and interpret information.

This test is conducted online and is timed. You will be given 30 minutes to complete the test. During the test, you will be provided with passages of text. The text will be followed by statements based on the information you have been given.

If you obtain the pass mark in the CRT and are amongst the highest scoring candidates, we will invite you to an interview.

Applicants who are invited to complete the online test will only be able to do so during the period 16 November and 21 November 2017. Failure to complete and submit the online test before the closing date will result in your application being withdrawn.

You will require internet access for the online tests and it has to be completed using a PC as the test programme is not compatible with smartphones or tablets.

Guaranteed Interview Scheme candidates who reach the minimum standard will be invited to the next stage.

Please note that the pass mark is set separately for each recruitment campaign.

Sift

Following the Critical reasoning Test, a sift exercise of the remaining application forms will take place during the period 27 November to 15 December 2017

Candidates reaching the required standard will be informed by TMP Worldwide and invited for interview.

Interviews

The interviews will be based at a venue in London between 8 January and 19 January 2018.

The interview will be a face-to-face interview with a panel of three interviewers. It will include a written legal question and a competence-based interview. This is an interview where applicants are asked to talk about a specific competence by describing what they have done in a previous situation.

Recruitment process timeline

We expect the start dates for these roles to be from June onwards.

Indicative timeline

Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
Online application	Online assessment	Sift	Interviews	Outcomes and security clearance	Take up duty
If you are shortlisted to progress					
16 October to 15 November 2017		27 November to 15 December 2017	8 January to 19 January 2018	22 January 2018 onwards	April 2018 onwards

Benefits

Please note that this information is supplied in good faith but does not itself form any part of the contract of employment

As well as your salary, we offer a substantial package of benefits.

Annual leave and privilege holidays

When you start working at HMRC, you will receive 22 days leave (pro rata for part-time staff), which increases to 25 after a year's service and 30 days after 10 years' service.

You will also receive one day privilege entitlement to mark the Queen's Birthday.

Pensions

A competitive contributory pension scheme that you can enter as soon as you join. More information about pension provisions can be found at [Civil Service Pensions: Welcome to Civil Service Pensions](#)

Members' Schemes

Trade Union - HMRC supports the principle of collective bargaining and does this through providing facilities for the recognised Trade Unions, PCS and FDA, to enable them to fully represent staff.

Revenue and Customs Sports and Leisure Club (RCSL) – membership gives you access to various sporting competitions, gym and leisure facilities and discounts.

CSSC Sports & Leisure - is the largest provider of corporate leisure and fitness facilities in the UK, offering a huge range of activities and offers to its members.

Talent, career and personal development

The Civil Service has always thrived on talent, and developing people is a priority for HMRC. Now more than ever, we want to tap into our people's full potential so we can stretch and develop them while bringing benefits to our business. There are three HMRC talent programmes covering a range of staff grades and many other ways to develop your career.

Health and well being

HMRC wants everyone to enjoy working in a safe and healthy environment. We believe this is a key factor in increasing everyone's motivation, job satisfaction, performance and creativity. Key initiatives supported by HMRC are:

- cycle to work scheme
- stress management
- Employee Assistance Programme - a 24/7 helpline offering advice on a range of subject matters.
- Occupational Health services

- third party providers such as Change4life Campaign, The Charity for Civil Servants, Money Advice Service, Benenden healthcare, Access to Work Revenue Customs Sports and Leisure and the Civil Service Sports Council
- free eyesight testing for those using display screen equipment.

Help with caring responsibilities

HMRC recognises that there may be difficulties in combining child/adult care responsibilities with work and offers support in a number of practical ways. These include:

- a childcare voucher scheme
- salary advances to cover nursery and childcare costs
- alternative working patterns (subject to business needs)
- The Civil Service offers generous paid **maternity, paternity and adoption leave**
- parental leave.

Work/Life balance

Everyone works better and enjoys their job more if they can achieve a good balance between work and life commitments. Subject to your job and business needs, we offer a variety of options to help people achieve this balance:

- flexible hours
- childcare vouchers
- Job share
- career break scheme
- generous holiday entitlements
- partial retirement

Community volunteering programme

As well as offering great development opportunities, HMRC's volunteering programme will help you to understand the needs of our current and future customers and raise their awareness of our work. It has three main themes: tax education for young people; digital inclusion; and youth employability.

With the agreement of your manager, you can take up to three days' paid special leave in any 12-month period for volunteering, provided the activity delivers both business and personal development benefits.

Learning and development

HMRC is committed to the continuous development of all staff to enable them to develop skills within their current role and build capability for the future. A variety of formal training, qualifications and learning programmes are available on joining HMRC.

Equality and diversity

We rely on diversity of culture and thought to deliver our goals. To ensure we can do that, we seek talented, qualified employees in all our operations, regardless of race, colour, sexual orientation, gender, gender identity and expression, nationality, religion, age, disability, marital status or any other protected classification. Everyone in HMRC brings something different. So will you.

HMRC has the following eight staff diversity networks:

- Age
- Carers
- Gender
- Disability
- Lesbian, gay and bisexual
- Transgender
- Religion or belief

Departmental contact point

If you would like to discuss this post further with someone in the department, or would like to be put in touch with a lawyer working in the team please contact: GLS Recruitment Team
Telephone: 0845 3000 793 or 0117 923 4417 Email: glsqlified@tmpw.co.uk