

# 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.”