

Chair of the General Anti-Abuse Rule (GAAR) Advisory Panel

Vacancy Reference: 1892

Closing Date: Monday, 30th September 2024



HM Revenue
& Customs



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Chair of the GAAR Advisory Panel

The [Commissioners](#) for HM Revenue and Customs invite applications from suitably qualified and experienced individuals to take on the role of Chair of the Advisory Panel that is a key element of HMRC's operation of the General Anti-Abuse Rule (GAAR).

The functions of the Advisory Panel are to:

- Give opinions to HMRC and taxpayers about the application of the GAAR to individual cases referred to the Panel
- Consider, review and (if appropriate) approve HMRC's guidance on the GAAR

The Chair will be responsible to the [HMRC Commissioners](#) for:

- leading the work of the Panel;
- advising the Commissioners on appointments to the Panel
- selecting Panel members to consider individual cases, and for ensuring that the Panel's opinion is delivered to the parties;
- managing and delivering the Panel's review of HMRC's GAAR guidance;
- ensuring that the procedures and guidance around the operation of the Panel are updated periodically;
- delivering an annual report to the Commissioners on the Panel's activity, including cases considered and its review of the guidance.

The Panel Chair offers a unique opportunity to play a central role in the operation of an important component of the UK tax legislation's anti-avoidance armoury. The time commitment will normally be around two days a month but the actual commitment will vary dependant on the number of cases to be considered.



John Whiting CBE is the current Chair of the GAAR Advisory Panel.

John was a Tax Partner with PwC for 25 years. Since then, he has been the first Tax Policy Director of the CIOT, served on the first-tier Tax Tribunal, set up and run the Office of Tax Simplification for 6 years and been a NED on HMRC's Board.

He remains a Board member of Revenue Scotland, a Director of the Taxation Disciplinary Board and has chaired the GAAR Panel since 2020.

About the GAAR Advisory Panel

The [GAAR Advisory Panel](#) is a committee appointed by the Commissioners for HM Revenue & Customs (HMRC) under the FA2013 General Anti-Abuse Rule (GAAR) legislation. The Panel is responsible to the Commissioners for carrying out specified functions required by the GAAR legislation.

Those functions are to:

- Consider specified cases referred to it by HMRC and provide opinions on them to HMRC and to the taxpayer(s) involved.
- Consider, review and (if appropriate) approve HMRC guidance on the GAAR.

The Panel consists of members drawn from a range of practitioner backgrounds, both in-house and public practice. All members are senior and experienced professionals, who between them cover a wide range of taxes. The names of the Panel members are published on the GAAR section of the HMRC website, along with anonymised versions of the Panel's opinions and the guidance on the Panel's operation.

The Panel is supported in undertaking its duties by a secretariat provided by HMRC.

The Panel operates mainly virtually; its technical location is the location of the HMRC secretariat (currently Stratford, East London). Any physical meetings (the Panel aims to meet face-to-face at least once a year) are held in the HMRC building at 100 Parliament Street, London, SW1A 2BQ. Administrative, accommodation, Panel members' expenses and secretariat costs will be met by HMRC.

Panel members are provided with HMRC laptops and have HMRC email addresses. Almost all Panel business is conducted using these, utilising Microsoft Teams for meetings and SharePoint for document repository.

The Chair is responsible for:

- Working with the Commissioners to appoint the Panel members; the Chair and the Panel members are appointed for a 3-year term, which can be renewed once.
- Selecting individual members from the Panel to consider cases referred by HMRC and participating in some of these sub-panels (not necessarily as chair).
- Ensuring that the Panel's opinions on individual cases are delivered to the Commissioners and to the taxpayers and advisers involved. If the Chair is not a member of a sub-panel, liaising with the chair of the sub-panel over progress and how timescales are being adhered to.
- Organising the Panel's periodic review of the GAAR Guidance, including recommending areas for updating and approving changes. In parallel, ensuring the Panel's procedures are reviewed annually, updating as appropriate and ensuring their publication.
- Organising, with the HMRC secretariat, the quarterly Panel meetings, including liaison with HMRC officials over the agenda; chairing those meetings and preparing or organising brief notes of the meetings.
- Ensuring that the repository of Panel papers and Opinions is properly maintained.
- Delivering an annual report to the Commissioners about the work of the Panel, which will include key principles arising from opinions given in the previous year.

GAAR, Enablers and the GAAR Advisory Panel

The General Anti-Abuse Rule (GAAR):

The GAAR legislation determines whether tax arrangements are abusive. The Finance Act 2016 introduced changes to improve the GAAR, streamlining its procedure to improve efficiency (particularly in cases of marketed tax avoidance) and introducing a penalty of 60% for all cases successfully counteracted using the GAAR.

The GAAR applies to the following:

- Income Tax
- Corporation Tax (and amounts treated as Corporation Tax)
- Capital Gains Tax
- Inheritance Tax
- Petroleum Revenue Tax
- Stamp Duty Land Tax
- Annual Tax on Enveloped Dwellings
- National Insurance Contributions
- Diverted Profits Tax
- Apprenticeship Levy

The Penalty for enablers of defeated tax avoidance was introduced by the Finance (No. 2) Act 2017:

Penalties for enablers of defeated tax avoidance, introduced a penalty for any person who enables the use of abusive tax arrangements which are later defeated (usually referred to as 'The Enablers legislation').

An enabler is any person who is responsible, to any extent, for the design, marketing or otherwise facilitating another person to enter into abusive tax arrangements. When such arrangements are defeated in court or at the tribunal, or are otherwise counteracted, each person who enabled those arrangements may be liable to a penalty.

The penalty for each enabler is equal to the amount of consideration either received or receivable by them for enabling those arrangements.

HMRC cannot impose a penalty under the Enablers legislation unless a referral has been made to the GAAR Panel for an opinion on whether the arrangements are a reasonable course of action.

Person Specification

We are looking for an outstanding individual to act as the Chair of the GAAR Advisory Panel.

The role offers an opportunity to participate in the operation of an important part of the UK's anti-avoidance legislation, helping ensure that it is used in a balanced and appropriate manner.

Diversity is key to making sure we reflect the society we serve, which is why we want to reach the widest possible range of applicants.

The successful candidate will be expected to adhere to the ethical standards outlined in the [Seven Principles of Public Life](#)

Essential criteria:

For this role we are looking for:

- An individual of undisputed integrity and standing, with a proven ability to command the respect of stakeholders at all levels in delivering outcomes that will command acceptance by Ministers, HMRC and taxpayers.
- A leader within the tax profession, with experience working at a senior level and adept at building relationships with a wide range of stakeholders.
- Extensive technical understanding of the tax system, gained principally from within the private sector and preferably including both business and personal taxation. Public sector tax experience is not essential.
- A strong, demonstrable commitment to diversity and inclusion



Application Process

Please submit your application online via Public Appointments, no later than **23:55pm on Monday, 16 September 2024**.

Please include the following in your application:

- A **CV** setting out your career history, with key responsibilities and achievements. Please include evidence from your career which best demonstrates your suitability.
- A **Statement of Suitability** (two pages maximum) explaining how you meet the essential criteria.
- The names of **two referees** who know you in a capacity to comment on your suitability for the appointment and have authoritative and personal knowledge of your achievements. Referees will not be contacted without prior notification.

Diversity & Inclusivity

All candidates are asked to complete a Diversity Monitoring form at point of application which will be stored separately from your application and will play no part in the selection process.

Conflicts of Interest

All candidates will be asked to declare any perceived conflicts of interest and political activity of note. Anything declared will be provided to the panel and may, if appropriate, be discussed with you during interview.

If you believe that you may have a conflict of interest, please contact: nigel.dominey@hmrc.gov.uk

Applicants must be independent from HMRC. Current HMRC employees are unable to be considered for this position.

Shortlist and Interview

The selection panel will be chaired by Jonathan Smith, Director, Counter-Avoidance. The full panel will be confirmed prior to interview.

Shortlisting is expected to take place w/c 23 September 2024 and all candidates will be notified of the outcome shortly thereafter.

Interviews will take place in person w/c 30 September 2024 and are expected to be held at 100 Parliament Street, London (full instructions will be issued prior to interview).

Financial Probity Check

Candidates are expected to have conducted their own tax affairs with probity and all appointments are conditional upon undertaking a financial probity check. This is to minimise the risk that prospective candidates have behaved in ways likely to bring the tax system into disrepute.

Candidates shortlisted for interview will be asked to provide strictly necessary personal information to allow HMRC to conduct this check. All information is dealt with in the strictest confidence.

Further Information

Should you encounter any issues with your application, or would like an informal conversation about this role, please contact: nigel.dominey@hmrc.gov.uk

Terms of Appointment

Period of Appointment

This is a non-executive position, and the length of term is three years. However, some flexibility is possible and can be discussed with you. There is also a possibility to renew the term at the end of three years.

Remuneration

This post will attract a remuneration of £6,000 per annum. The role is expected to require approximately 20-24 days of work per year. The successful candidate may need to participate in wider activities, supporting broader Departmental initiatives.

Nationality

This role is open to UK nationals, Commonwealth citizens, and nationals of EU states who have the right to live and work in the UK.

Equal Opportunities

We embrace diversity and promote equality of opportunity, and welcome applicants from all backgrounds.

Pre-employment Checks

Appointment is conditional upon successfully completing a **BPSS** pre-employment check and achieving the required level of national security clearance. For this position, you will be required to have or obtain **SC** level.

For more information on the vetting process please visit [GOV.UK](https://www.gov.uk).

Confidentiality

The appointee will have access to confidential information that is subject to the Commissioners for Revenue and Customs Act 2005 (CRCA). The appointee will be required to sign a declaration of confidentiality in accordance with CRCA.

Location

Meetings are held four to five times per year, mostly online (MS Teams) with one meeting normally held physically in 100 Parliament St, London, SW1A 2BQ.

Travel Expenses (T&S)

We will reimburse reasonable expenses incurred while undertaking the duties of a GAAR Panel member.

Estimated Time Commitment

Normally circa two days per month (20–24 days p.a.) but depends on the number of cases to be considered.

GAAR Panel members are not employees of HMRC. Accordingly, nothing in this, or any other document, shall be construed as or taken to create a contract of employment between the GAAR Panel members and HMRC.

Indicative Timeline



Closing date

23:55 on Monday 30 September 2024



Shortlist Meeting

w/c 7 October 2024



Interviews

w/c 21 October 2024

Please note, dates are only indicative at this stage and could be subject to change.

Candidates are asked to note the above timetable, exercising flexibility through the recruitment and selection process. If you are unable to meet these timeframes, please let us know in your application letter or at the point of longlisting / shortlisting.

Equality, Diversity & Inclusion in HMRC

'The GAAR Panel fully supports HMRC's Equality, Diversity and Inclusion aims'.

At HMRC we want to create great places to work that are welcoming to all – where there is a strong sense of belonging and community.

Our vision is to be an organisation that is inclusive, respectful and reflective of the customer communities we serve.

Diverse perspectives and experiences are critical to better decision making and problem solving; helping to deliver an effective, modern service to our customers.

Our [HMRC equality objectives 2020-2024](#) describe how we are working to become a more inclusive and representative organisation reflective of our values.

The objectives are designed to eliminate unfair disparities and increase accountability for addressing them.

In delivering our objectives, our approach is to embed inclusion across everything we do and how we work in HMRC.

We want to recognise that building inclusive workplaces inclusion is everyone's responsibility and something that benefits all of us.

Our approach is moving us towards our vision by:

- supporting every colleague to take responsibility for inclusion in HMRC.
- considering relevant diversity characteristics, as well as other priorities such as socio-economic background and caring responsibilities.
- clearly defining the roles and responsibilities for embedding inclusion throughout the organisation.
- having evidence-based action, monitoring and evaluation at its heart, to make better and faster progress.

We have numerous Diversity Champions and staff networks supporting us to meet our objectives. You can find out more about our approach to diversity and inclusion at the [Life at HMRC](#) blog.



Contact Us

If you would like to discuss the role in more detail, or you require assistance with the recruitment or application process, please contact nigel.dominey@hmrc.gov.uk



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