

If you want to be a tax judge now's the time to apply

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The FT has [reported this morning that](#):

Plans to recruit dozens of new judges have been drawn up to cope with a wave of litigation expected in response to [a £7bn crackdown on tax avoidance](#) that starts next month.

The tax tribunal is gearing up for a surge of legal challenges, after tens of thousands of financiers, celebrities and other users of avoidance schemes are issued with demands to pay tax avoided over the past decade.

The immediate need for new judges comes from the fact that the legislation to be included in the Finance Act 2014 will let HM Revenue & Customs issue demands for disputed tax payments before a tax case is resolved if similar cases have already been concluded in favour of the government. This is expected to bring forward a whole raft of potential tax litigation where people finally have to get off their backsides and present their case for their abuse, or pay up.

As is apparent from social media, this new legislation is deeply unpopular with those who have partaken in this type of tax abuse. They believe that to be asked to pay tax before liability is proven is unjust, whilst ignoring that in practice this is what happens every day in the PAYE scheme that applies to the earnings of most people in this country.

I have very little sympathy with these people. Up to £7 billion is thought to be at stake here. It is money that the government needs and that tax abusers are most likely to owe. If we need some new tax judges to get the money in that's a good investment.

It's just a shame that the government does not realise that broader investment of the same type in the whole of HMRC would be an equally sound investment because the potential yield, [as I have shown](#), is enormous, and vastly bigger than they estimate.