

## **WOMEN & THE TAX BAR**

**MONDAY 30<sup>TH</sup> OCTOBER 2023, LINCOLN'S INN**

*We know from recent data that women are underrepresented in the pool of applicants for tax specialist sets. Through this event, we hope to explain why the tax bar suits a wide range of people, providing intellectual challenge and the opportunity to reach the highest courts within an unusually flexible working environment.*

*We are delighted to be hosting this event at the Ashworth Centre, named after one of the first women to be called to the Bar at Lincoln's Inn in 1923.*

*If you have any questions following on from this event, please email: [RevenueBarEvents@gmail.com](mailto:RevenueBarEvents@gmail.com).*

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### **CHAIR**

#### **Lady Justice Falk, Court of Appeal**

Lady Justice Sarah Falk joined the city law firm Freshfields as a trainee, specialising in corporate tax and becoming a partner in 1994. Her work included advice on the structuring and implementation of a wide range of commercial transactions, both in the UK and internationally. She was also very actively involved in training and mentoring, and played a significant role in promoting greater diversity at Freshfields.

In 2015 Lady Justice Falk was appointed as a deputy judge of the Upper Tribunal (Tax and Chancery Chamber), and sat regularly in the Tax Chamber of the First-tier Tribunal, as well as sitting in the Upper Tribunal. She was appointed as a High Court Judge in 2018, assigned to the Chancery Division. She was sworn in as a Lady Justice of Appeal in November 2022.

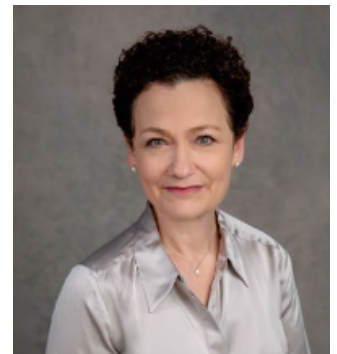
Lady Justice Falk is married with two children. Her interests are her family and (when time permits) walking, classical music and horse riding.



## PANEL

### **Lady Justice Whipple, Court of Appeal**

Lady Justice Philippa Whipple was admitted to the Roll as a solicitor in 1991 and for the early years of her career worked in the tax department of a city law firm. In 1994 she was called to the Bar by Middle Temple and practised from chambers at 1 Crown Office Row. She took silk in 2010 and continued to practice in a range of areas, including public law, medical law and tax.



Her judicial career started in 2005 when she was appointed a Recorder on the Western circuit to sit in crime. She became a deputy High Court Judge in 2013 and was appointed a High Court Judge in 2015, assigned to the Queen's Bench Division (now King's Bench Division). She was appointed to the Court of Appeal in 2021 and took up her appointment from November of that year.

Lady Justice Whipple lives in London, and has three grown up children.

### **Nicola Shaw KC, Gray's Inn Tax Chambers**

<https://taxbar.com/barrister/nicola-shaw-kc/>

Nicola studied law as an undergraduate and postgraduate. She joined Gray's Inn Tax Chambers as a tenant in 1998 and took silk in 2012.



She is a prolific litigator and has appeared in courts and tribunals at all levels, representing Her Majesty's Revenue & Customs and taxpayers alike. Acting as both poacher and gamekeeper is an important feature of her practice and one which she considers to be invaluable in providing objective and informed advice. In addition to litigation, Nicky advises on all areas of revenue law, but is perhaps most interested in corporate/commercial and indirect taxes.

### **Sadiya Choudhury, Pump Court Tax Chambers**

<https://www.pumptax.com/barrister/sadiya-choudhury/>

Sadiya Choudhury has been a member of Pump Court Tax Chambers since October 2003. She moved abroad with her family at the age of ten, returned to the UK some years later after completing a science degree and went on to obtain a UK law degree. She spent her first six months of pupillage in a chancery set and the second six months at her current chambers following which she was offered tenancy.

Sadiya's practice covers all areas of direct and indirect tax and duties. As a member of the Attorney General's A Panel of civil counsel, she frequently appears on behalf of HMRC in the tax tribunals and other courts. She also acts for individual and corporate taxpayers, including where a tax issue has arisen in another area of law such as insolvency or ancillary relief proceedings.

She lives in West London with her 12 year old daughter.

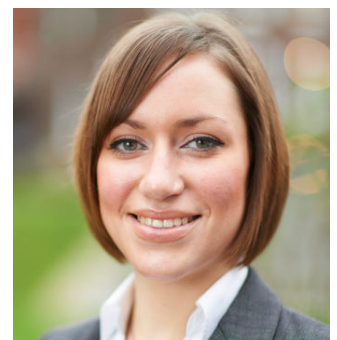


### **Sarah Black, 11 New Square**

<https://www.11newsquare.com/person/sarah-black/>

Sarah took tenancy at 11 New Square in 2015 following completion of her pupillage. During the first two years of her practice, she also worked as a part-time consultant to the tax team at a large international law firm, following a secondment in pupillage.

Sarah was first introduced to tax law at the University of Nottingham where she studied law with European law. Sarah now practices in all areas of tax law. This includes both advisory work, and litigation for a range of clients from individuals and small partnerships to large multi-national companies. Sarah is on the Attorney General's Panel, and regularly undertakes work for HMRC, and has represented the National Crime Agency and the Welsh Revenue Authority as well.

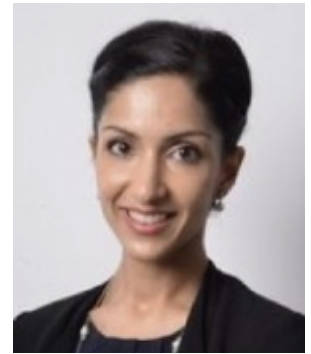


### **Dilpreet Dhanoa, Field Court Tax Chambers**

<https://www.fieldtax.com/dilpreet-k-dhanoa/>

Dilpreet K. Dhanoa has a diverse practice in Revenue law across both indirect and direct taxes, nationally and internationally. She joined Field Court Tax Chambers from private practice working in international arbitration and litigation, focusing on commercial disputes and advising on the implementation of VAT in the Middle East. She has appeared at all levels of Court up to the Court of Appeal. Dilpreet has a broad advisory practice and regularly undertakes litigation, and has been appointed as junior counsel to the Crown (C Panel).

Dilpreet is a chapter editor for Gammie & De Souza on Land Taxation, Supperstone & Goudie on Judicial Review and also a regular contributor to British Tax Review, Taxation and Tax Advisor. Dilpreet sits on the Advisory Boards of Oxford Women in Law, Young ITA and H&I on European Taxation. She is a periodic guest lecturer at the University of Oxford and King's College London, and often speaks on a variety of topics pertaining to a variety of matters on taxation and commercial litigation. Prior to joining the independent Bar, Dilpreet qualified as a Chartered Tax Advisor with a Big-4 accounting firm.



### **Siobhan Duncan, Temple Tax Chambers**

<https://www.templetax.com/barristers/siobhan-duncan>

Siobhan joined Temple Tax Chambers as a tenant following the successful completion of her pupillage in April 2023.

She advises and litigates in all areas of revenue law primarily on behalf of taxpayers but is also regularly instructed by His Majesty's Revenue and Customs as a member of the Attorney General's Junior Junior Panel. Siobhan draws experience from her diverse legal background which primarily lies in the commercial sector, having worked and undertaken legal studies in England, France and the United States.

Alongside her practice, Siobhan is a contributing author for LexisNexis, Tolley Tax (by LexisNexis) and Croner-i. She also mentors and recently became a mentor for the Society of Caribbean Lawyers (SOCAL).



## SETS CURRENTLY OFFERING PUPILLAGE

### GRAY'S INN TAX CHAMBERS



#### Key Information

Address: 36 Queen Street, London EC4R 1BN  
Telephone: 020 7242 2642  
E-mail: [clerks@taxbar.com](mailto:clerks@taxbar.com)  
Website: <https://taxbar.com/>

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Gray's Inn Tax Chambers are a specialist revenue law set. Our work covers all areas of United Kingdom taxation and we also practise in the European and international tax law fields.

*Pupillage:* <https://taxbar.com/pupillage/>

We offer between one and three twelve-month pupillages each year. The pupillage award is **£100,000** for 12 months, with the ability to draw down up to £25,000 one year prior to pupillage. There is no expectation of having previously studied tax law. Candidates will usually be required to have a first-class degree and will have done a mini-pupillage (see below). We want the best and brightest regardless of background.

Applications for pupillage commencing 1 October 2025 should be made in line with the pupillage gateway deadline. Applications are in the form of a CV with a covering letter.

*Mini Pupillage:* <https://taxbar.com/pupillage/> (bottom of page)

We offer a number of funded and unfunded mini-pupillages throughout the year. The funding for funded mini-pupillages is £600 per week. Prior knowledge of tax law (or, indeed, any law) is not necessary, and we encourage applications from those who have no previous knowledge but would like some experience of the kind of work we do at the Tax Bar. Students towards the end of non-law undergraduate degrees are welcome.

Applications should be sent at any time to the Pupillage Committee at Gray's Inn Tax Chambers ([minipupillage@taxbar.com](mailto:minipupillage@taxbar.com)) and should be in the form of a CV with a covering letter giving reasons for wanting to undertake mini-pupillage in these Chambers and available dates.

## Key Information

Address: 11 New Square, Lincoln's Inn, London WC2A 3QB

Telephone: 020 7242 4017

E-mail: [tom.rook@11newsquare.com](mailto:tom.rook@11newsquare.com)

Website: <https://www.11newsquare.com/>

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11 New Square is a leading set of barristers' chambers specialising exclusively in tax law. We aim to provide consistently first-rate services to all clients, including advice on some of the highest-value and most complex transactions and representation in some of the leading tax appeals.

**Pupillage:** <https://www.11newsquare.com/pupilage/>

We are offering one 12-month pupillage commencing October 2024/25, with applications made using the Pupillage Gateway. The pupillage award is £75,000, of which £25,000 can be provided prior to the commencement of pupillage.

**Mini-Pupillage:** <https://www.11newsquare.com/pupilage/>

Mini-pupillages generally last for two to three days. Applications for mini-pupillage should be made by letter, with a curriculum vitae, at least six months before the desired date of commencement of the mini-pupillage. Applications can be sent to [tom.rook@11newsquare.com](mailto:tom.rook@11newsquare.com), or sent via post as set out in the link above.

## Key Information

Address: 16 Bedford Row, London WC1R 4EF

Telephone: 020 7414 8080

E-mail: [clerks@pumptax.com](mailto:clerks@pumptax.com)

Website: <https://www.pumptax.com/>

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Pump Court Tax Chambers is the largest set of chambers specialising in revenue law, encompassing a huge range of advice and litigation – both domestic and international.

*Pupillage:* <https://www.pumptax.com/pupillage/>

We normally offer two pupillages every year. We do not expect our pupillage applicants to have any previous experience of tax law. Our pupils are not in competition and each will be offered tenancy if they meet the required standard.

We will accept applications for pupillage commencing October 2025 in line with the Pupillage Gateway timetable. The pupillage award is up to £75,000 for 12 months, and up to £30,000 of the pupillage award can be drawn down in the year prior to the commencement of pupillage.

*Mini Pupillage:* <https://www.pumptax.com/pupillage/mini-pupillage/>

We offer applicants the opportunity either to attend Chambers for a two-day mini-pupillage or to attend a one-day virtual mini-pupillage. All mini-pupils will receive an allowance of £50 a day, and a further needs-based allowance is available. Mini-pupillages are not assessed and are not a pre-requisite for a pupillage application, but offer potential applicants a chance to experience our work and life in Chambers.

Applications for mini-pupillages are considered four times a year, with the next deadline being 19 April 2024 (for mini-pupillages between 6 May and 15 July 2024). Applications should be made to the Mini-Pupillage Secretary by email to [pupils@pumptax.com](mailto:pupils@pumptax.com), with a CV and covering letter. Please see the link above for the details to be included in your application.



**Key Information**



Address: Devereux Court, Temple, London WC2R 3JH  
Telephone: 020 7353 7534  
E-mail: [clerks@devchambers.co.uk](mailto:clerks@devchambers.co.uk)  
Website: <https://www.devereuxchambers.co.uk/>

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Devereux Chambers is a leading tax set. Its members regularly win or are shortlisted for awards (most recently, Tax Silk of the Year 2023). Practice areas span the full spectrum of revenue law. Members provide advice on, and litigation in, all areas of direct and indirect taxes. Devereux is committed to excellence in advocacy: exposure to different practice areas offers pupils early opportunities to hone their advocacy skills.

**Pupillage:** <https://www.devereuxchambers.co.uk/join-us/pupillage>

Devereux offers two pupillages every year through the Pupillage Gateway. The pupillage award is £75,000, of which £20,000 is available during the BPTC year, paid in two instalments. The remainder of the award is paid in monthly instalments during the pupillage year.

Devereux is well-known for high quality structured pupillage training. In their 3-month tax seat, pupils at Devereux undertake specialist tax training with leading practitioners. As well as a tax seat, pupils complete 3-month seats in two other practice areas. Those wishing to specialise in tax return to tax in their fourth seat.

Pupils can generally expect to be taken on as tenants. The pupillage year is designed to bring out the best in pupils, in a nurturing rather than competitive environment.

**Mini Pupillage:** <https://www.devereuxchambers.co.uk/join-us/pupillage>

Devereux holds a 'Dev Mini Fortnight': a two-week window in December when mini pupils may attend Devereux for 2-days to experience life in chambers, followed by an informal event where they can talk to members.

Further information on how to apply can be found on the mini-pupillage website link above.



## OTHER SETS

### OLD SQUARE TAX CHAMBERS

#### Key Information

OLD SQUARE  
TAX CHAMBERS

Address: 15 Old Square, Lincoln's Inn, London WC2A 3UE

Telephone: 020 7242 2744

E-mail: [taxchambers@15oldsquare.co.uk](mailto:taxchambers@15oldsquare.co.uk)

Website: <https://www.taxchambers.com/>

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Old Square Tax Chambers specialises in all aspects of tax law, and conducts a wide range of litigation and advice, with particular strength in representing and advising taxpayers, and with a strong international practice.

**Probationary tenancy:** <https://www.taxchambers.com/join/pupillage/>

We normally offer one probationary tenancy (formerly third six pupillage) every one to two years. We do not expect probationary tenants to have any previous experience of tax law and offer financial support in the early years of practice to take the Chartered Institute of Taxation exams to help develop the requisite knowledge of tax law. We keep under review our policy on offering pupillage and mini pupillage, though do not currently do so.

Probationary tenancy is non-practising but is funded, currently at £35,000 (for the six months' of its duration). In order to support tenants who are taken on we also guarantee earnings to £60,000 in the first year of practice.

## FIELD COURT TAX CHAMBERS

### Key Information

Address: 3 Field Court, Gray's Inn, London WC1R 2AH  
Telephone: 020 3693 3700  
E-mail: [clerks@fieldtax.com](mailto:clerks@fieldtax.com)  
Website: <https://www.fieldtax.com/>



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Field Court Tax Chambers is a modern, energetic, forward-looking set of expert tax counsel with wide experience of UK and international tax related matters. Members undertake advisory and advocacy work, representing clients as expert advocates throughout the UK court system, as well as in the European Court of Justice, the Privy Council and in courts across the globe. Almost all members are ranked in the professional legal directories, and chambers is committed to fostering excellence throughout all that it does.

### *Pupillage*

Chambers offers between one to two pupillages occasionally. Most recently, the 12 month pupillages have been for an award of £65,000 – of which £43,333 will be for the first six months (with the option to draw down up to half prior to pupillage).

Pupils will be assigned to one pupil supervisor, but will additionally spend time with other members of Chambers. Candidates are required to have a strong academic background, and are expected to be able to demonstrate an interest in practising tax law. Chambers is fully committed to equal opportunity and diversity. We believe that everyone should have the ability to fulfil their potential and we abhor any form of prejudice. All applications are considered purely on the basis of merit. There is no guarantee that a tenancy will be offered, but the expectation when offering pupillage is that the pupil will be of sufficient calibre to merit an offer of tenancy. Offers of tenancy are made solely on the basis of meritocracy, and pupils are therefore not in competition with one another.

Chambers follows the Pupillage Gateway timetable. Applications should be made by way of completing an Application Form (available via Pupillage Gateway), and emailing it to [pupillage@fieldtax.com](mailto:pupillage@fieldtax.com).

### *Mini Pupillage*

Chambers offers a unique mini pupillage experience. Those invited to undertake the same are given the opportunity to sit with other mini pupils (a maximum of five to six) for one week, in which there is a full programme of events including talks from members of chambers, the opportunity to go to court, occasionally client conferences and wider practitioner conferences. Mini pupils are also given exercises to work on – usually in a collaborative style.

Mini pupillages are hosted for two weeks in September. Applications are made via letter attaching a curriculum vitae. These can be sent to [chambers@fieldtax.com](mailto:chambers@fieldtax.com).

### Key Information

Address: 3 Temple Gardens, Temple, London EC4Y 9AU

Telephone: 020 7353 7884

E-mail: [clerks@templetax.com](mailto:clerks@templetax.com)

Website: <https://www.templetax.com/>

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We are one of the longest-established specialist tax sets, with a national and international client-base and a thoroughly modern approach to tax.

At Temple Tax we have recognised specialists in every area of direct and indirect tax for both advisory work and litigation. From corporate to private client, and cross-border work to ground-breaking tax litigation, we can provide specialist help with advice and litigation.

Members appear in courts and tribunals at all levels from the First-tier tribunal through to the Supreme Court and usually act for the taxpayer, although we have members who also represent the Government.

Temple Tax is not currently advertising for a pupil and therefore not accepting applications for pupillage at this time. Should this position change, further updates will be posted here.

#### *Established practitioner programme:*

When we are recruiting for pupils, applications for pupillage with a view to tenancy are also invited from established tax practitioners. This category includes transferring solicitors, qualified accountants, (chartered) tax advisers, Revenue officers and trust and estate practitioners.

Temple Tax also welcomes applications for pupillage from practising solicitors or those completing their training contract. This is a well-established route into the Revenue Bar in general and Temple Tax in particular.

The qualities that we look for in transferring solicitors are the same as in any other established tax practitioner applicant and, consequently, we are seeking to identify those who have the potential over time to become top revenue law barristers, able to develop the full range of skills of a successful Tax Counsel.