

Alastair Rankin MBE

Deputy President Pensions Tribunal Scheme

Professional background.

Qualified in 1977 and commenced career with Cleaver Fulton Rankin. Partner 1980-2011, Director 2011-14 and then Consultant 2014-15. Areas of practice included wills and probate, older clients, trusts and tax.

Elected member of the Council of the Law Society since 1985; Junior Vice-President 1995/6, President 1996/7 and Senior Vice-President 1997/8. Special interest in Ethics & Guidance and Solicitor's Accounts.

Legal Chairman Pensions Appeal Tribunal (PAT) Northern Ireland since 1999 and Deputy President since December 2017.

Judge First-tier Tribunal Tax Chamber since 2009.

Represented the Law Society on the Council of the Bars and Law Societies of Europe from 1999 to 2015.

Law Society appointee to Northern Ireland Judicial Appointments Commission from 2011 to 2017.

Q1. What first sparked your interest in Law; was there a pivotal moment when you realised you wanted to pursue a legal career?

My father and brother were both solicitors. When I received my A level results I had the option of studying legal science at Trinity College Dublin or geography at Keele. I opted for legal science.

Q2. I'd like to focus on your time in the Pension Appeal Tribunal – what motivated you to apply for your first judicial office role?

I had never thought of applying for any judicial post until a letter was read out at a Council meeting. The letter was from the then Lord Chief Justice and I thought "that sounds interesting". In those days I did not have to go through any application process: I simply had to express an interest. Having expressed an interest I was appointed without an interview. My training consisted of sitting in on one tribunal session. It would not be like that now.

Q3. As a Legal member of Pensions Appeal Tribunals in Northern Ireland what are your key responsibilities?

I need to ensure the hearing is conducted fairly for both the appellant and the Veterans Agency. I sit with a medical member and a former member of the armed forces. I need to advise them of the legislation and ensure our decision is within the requirements of the legislation.

Q4. Please describe a typical day and the most rewarding aspects?

There are usually seven appeals to be dealt with on a typical hearing day. We receive the papers up to a month in advance. I try to arrive at the hearing venue shortly after 9:00am so that I can discuss the appeals with the other panel members before I hold a call-over at 9:30am. Most appellants are represented with the Royal British Legion representing about 90% of the appellants. The Veterans Agency, who determine the award which is being appealed, is not always represented. The seven hearings are timed to start at 30 minute intervals starting at 9:30am but it is rare for all seven appeals to proceed. Appeals fall into two categories depending on when the claimed condition arose, and also whether the claimed condition arose due to service or was aggravated by service. These are called entitlement appeals. Assessment appeals arise when the appellant disagrees with the level of the award made by the Veterans Agency. In my early days on Pension Appeal Tribunals, hearings were held all around the province and occasionally in an appellant's home but for many years now they have all been held at the Tribunal Centre in the Royal Courts of Justice. After each appeal has been heard the panel members agree the decision and the reasons for the decision. The parties are then given a verbal decision. Later, I have to write up the decision and the reasons.

Q5. How does this contrast to your role as a judge in the Tax Tribunal?

The Tax Tribunal has a UK-wide jurisdiction so before the pandemic I was sitting in London, Brighton, Bournemouth, Cambridge, Birmingham, Manchester, Leeds, Liverpool, Newcastle, Edinburgh, Glasgow, Dundee and Aberdeen as well as Belfast. All hearings are currently held using the Tax Video Platform. There are six levels of Tax Judges depending on tax experience and each appeal is allocated a level by the Birmingham Appeals Office. Some appeals are dealt with "on the papers" which I decide alone. In about half of the appeals which I hear I sit with a member who is often though not always an accountant. Some appeals are listed for half a day, some for a whole day and some for more than one day. I generally deal with appeals against late filing and late payment penalties, construction industry scheme penalties, fuel smuggling and alcohol and tobacco smuggling. Recently there have been a lot of appeals concerning the High Income Child Benefit Charge. Most decisions are announced at the end of the hearing but I then have to write up the decision which is frequently published.

Q6. Any final words of wisdom for aspiring holders of judicial office?

Holding judicial office has been hugely enjoyable. Being a legal chair of PAT is not particularly onerous as I am only asked to sit five or six times a year. The application process may seem time-consuming but the end result is worth the time and effort.