

His Majesty's Revenue and Customs

28 July 2026

Paid appointment with Solicitors Regulation Authority: Application under the Business Appointment Rules from Alan Evans, General Counsel and Director General, Legal Group at His Majesty's Revenue and Customs.

Thank you for submitting an application for advice under the Business Appointment Rules (the Rules) to the Civil Service Commission (the Commission) on behalf of **Alan Evans**, General Counsel and Director General, Legal Group at His Majesty's Revenue and Customs. The application is for a paid full-time role as **Executive Director – General Counsel, Risk and Compliance** at the Solicitors Regulation Authority (SRA). Further detail on the content of the application is in the Annex. The Commission's advice is required as Mr Evans is a civil servant at SCS3. His last day of service will be 18 October 2026.

The purpose of the Rules is to protect the integrity of the government. They aim to avoid any reasonable concerns that: a civil servant may be influenced in their official duties by the risk of reward; a civil servant may improperly exploit access to information; and an organisation may gain an improper influence through the employment of a civil servant.

The Commission's¹ advice² is that this application with the SRA should be subject to the following conditions:

1. Privileged information – Mr Evans should not draw on (disclose or use for the benefit of himself or the persons or organisation to which this advice refers) any privileged information available to him from his time in the civil service.
2. Lobbying – For two years from his last day in the civil service, until 18 October 2028, Mr Evans should not become personally involved in lobbying the UK Government or its arm's length bodies on behalf of the SRA (including parent companies, subsidiaries, partners and clients). He should also not use, directly or indirectly, his contacts in government and/or civil service to influence policy, secure business/funding or otherwise unfairly advantage the SRA (including parent companies, subsidiaries, partners and clients).
3. Bids and contracts – For two years from his last day in the civil service, until

¹ Elizabeth Hambley, Panel member, was recused from the consideration of this application.

² See [Advice under the Business Appointment Rules](#) for details applying to all advice issued by the Civil Service Commission.

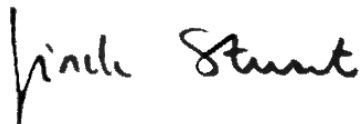
18 October 2028, Mr Evans should not provide advice to any company or organisation on behalf of the SRA on a bid or contract relating to the UK Government or its arm's length bodies.

The Rules set out that civil servants must abide by the Commission's advice. It is Mr Evans' personal responsibility to manage the propriety of any appointment and to understand any other rules and regulations he may be subject to in parallel with the Commission's advice.

Mr Evans and the SRA have confirmed their commitment to fully comply with the conditions set by the Commission.

Mr Evans must seek advice if he proposes to extend or otherwise change his role. Once this appointment has been publicly announced or taken up, the letter will be published on the Civil Service Commission's website.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Gisela Stuart'.

Gisela Stuart

First Civil Service Commissioner

Annex A: The application

1. The Solicitors Regulation Authority (SRA) is the independent regulatory body for solicitors and law firms in England and Wales. Its remit includes setting qualification standards, monitoring compliance with professional rules, and investigating concerns regarding standards of practice.
2. The SRA operates within the Law Society group – the professional membership body for solicitors in England and Wales. Following the Legal Services Act 2007, the Law Society delegated its regulatory functions (distinct from its representative functions) to the SRA. The Legal Services Board (LSB)³, an executive non-departmental public body sponsored by the Ministry of Justice (MoJ), oversees both bodies to ensure they protect consumers and the public interest.

Applicant assessment

3. As Executive Director – General Counsel, Risk and Compliance, Mr Evans stated he will be on the Executive team and report directly to the Chief Executive. He said his role would involve providing independent legal advice and challenge across the SRA, particularly at an internal level. He said his role will be to ensure compliance with statutory and regulatory obligations, as well as manage operational risk.
4. Mr Evans clarified that the LSB, rather than the SRA, serves as the primary point of contact with the MoJ on regulatory matters and the SRA has no involvement in the Law Society's engagement with government. Mr Evans confirmed that his role will not involve lobbying government. He added that to the extent that the SRA does engage with government, he will advise on matters of law, policy and regulation, not how to represent the interests of the SRA.
5. As General Counsel and Director General, Legal Group, Mr Evans is accountable for the delivery of all legal services to His Majesty's Revenue and Customs (HMRC), including advice on policy, operational, and corporate matters, and litigation in the courts and tribunals. His role involves oversight of the department's accountancy and insolvency professions, largely embedded in (and line managed by) other parts of the department. He advises the HMRC Commissioners on governance, legal compliance and risk,

³ LSB ensures that regulation in the legal services sector is carried out in the public interest and that the interests of consumers are placed at the heart of the system. It is an executive non-departmental public body, sponsored by the Ministry of Justice.

professional standards and ethics, and trust. Mr Evans is also a member of the HMRC Executive Committee.

6. Mr Evans confirmed that, up to his final day in the civil service on 18 October 2026, he does not anticipate that he will have access to any information that might confer an unfair advantage to the SRA or overlap with the scope of his proposed role.
7. Prior to his current role at HMRC, Mr Evans held several senior legal positions in government, including serving as Legal Director at the Department for Environment, Food and Rural Affairs and the former Department for Business, Energy and Industrial Strategy.

Correspondence with the SRA

8. The SRA confirmed its understanding of and adherence to the Commission's advice and the conditions imposed on Mr Evans' appointment.

Departmental assessment

9. HMRC assessed the risk of this appointment being a reward for past favours as low, noting that Mr Evans had no official dealings with the SRA and was not involved in decisions specific to the organisation during his role as General Counsel and Director General, Legal Group.
10. HMRC stated that up to Mr Evans' last day in the Civil Service on 18 October 2026, he will continue to provide legal advice on policy, operational, and corporate matters. Specifically, Mr Evans will be involved in:
 - Providing support to HMRC and His Majesty's Treasury in preparing for the annual Budget and Finance Bill and drafting related secondary legislation on tax.
 - Advising on customs and international trade matters and being involved in drafting relevant secondary legislation.
 - Advising operational colleagues on significant tax disputes with customers, and providing advice on digital transformation and other commercial projects.
 - Litigating in the courts and tribunals, primarily concerning tax disputes with customers, who have a statutory right to challenge HMRC decisions by appealing to the tribunal and potentially appealing further through the courts.
 - Conducting statutory reviews, which offer customers an alternative to litigation by allowing them to request an internal review of an HMRC decision regarding their tax.

11. Regarding Mr Evans' access to sensitive information, HMRC confirmed that while his role involves commercial discussions, he does not possess specific information regarding the SRA that could confer an unfair advantage. The department expressed no concerns regarding his ongoing access to information. Furthermore, as the SRA is the sole independent regulatory body for solicitors in England and Wales, it operates without commercial competitors, further mitigating this risk.
12. HMRC did not have concerns with the appointment and recommended the standard conditions apply.

The Commission's analysis

13. *Risk of reward.* Mr Evans has not had any official dealings with the SRA, nor has he been involved in decisions specific to the organisation while in his government role. The Commission therefore considered the risk that this role is a reward for his actions or decisions in office to be low.
14. *Access to information.* As General Counsel and Director General, Legal Group, Mr Evans is likely privy to a breadth of information, including departmental strategies and ongoing legal matters involving HMRC. However, the risks posed by his access to information are mitigated by several factors. HMRC is not aware of specific information Mr Evans possesses that may confer an unfair advantage to the SRA. The overlap between his role in government and his proposed position with the SRA is general rather than specific. Furthermore, his proposed role with the SRA does not involve engagement or advising on policy or operational matters he was involved in at HMRC. As the SRA operates without commercial competitors, the risk of Mr Evans utilising his departmental experience to provide an unfair competitive advantage is also limited. The Commission considered it relevant that, in addition to the standard conditions, Mr Evans is also prevented from using privileged information by a number of formal restraints. These include the SRA Standards and Regulations⁴, legal professional privilege (both legal advice privilege and litigation privilege), and client confidentiality.
15. *Improper influence.* As a senior official, there is a risk that Mr Evans' contacts in government may present an unfair advantage to any organisation he seeks to join. Further, he has said that he may engage the Government in an advisory capacity on law, policy and regulation. Mr Evans has explicitly stated that his role will not involve lobbying the UK Government, and that he would

⁴ The SRA Standards and Regulations set the ethical and professional framework for solicitors and law firms in England and Wales. It defines strict Codes of Conduct and information-handling rules to ensure client protection, promote transparency, and maintain public trust in the legal profession.

not be representing the interests of the SRA. Risk of unfair advantage is also limited by the defined remit of the SRA, which operates strictly as the independent regulator for solicitors. It does not engage with central government directly on high-level policy. Instead this is conducted by the LSB. To ensure this separation in practice, the SRA confirmed Mr Evans' role will not involve lobbying of the LSB. While the Rules allow for communication through existing and agreed formal frameworks, the lobbying ban serves to ensure that Mr Evans does not use his privileged access or senior contacts to influence policy, legal matters, or secure funding outside of these established routes.

16. *Remaining time in the Civil Service.* The Commission notes that Mr Evans remains in his current post until 18 October 2026. This assessment is based on the current scope of Mr Evans' responsibilities and the defined nature of the proposed appointment. Mr Evans should return to the Commission for review if his duties at HMRC or the scope of his proposed role at the SRA change prior to his final day of service, or if he has contact with the SRA or becomes involved in decisions specific to the organisation.