Judge uses AI to summarise tribunal decision

Synopsis: A First-Tier Tribunal judge has used AI in the production of their decision - Evans v Revenue and Customs Commissioners [2025] UKFTT 01112 (TC),

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VP Evans v HMRC [2025] UKFTT 1112 (TC) was a routine case management decision by the UK First-tier Tax Tribunal whereby the appellants challenged HMRC Closure Notices relating to Capital Gains Tax and offshore trust arrangements, involving the UK's double taxation agreements with New Zealand and Mauritius. The issue was a disclosure application by the appellants, granted in part and decided on the papers.

What makes the case notable is that Tribunal Judge McNall added a postscript to the decision disclosing that he had made use of Microsoft's Copilot Chat (via the secure and private eJudiciary platform) to summarise documents as a first draft.

The decision follows the Practice Direction on Reasons for Decisions (June 2024), which encourages using digital tools, including AI, to improve judicial efficiency; and the updated "AI: Guidance for Judicial Office Holders" published in April 2025. which confirms that 'there is no reason why generative AI could not be a potentially useful secondary tool,' for summarising large bodies of text, so long as care is taken to ensure accuracy but warns against use of AI for legal analysis.

Referencing the guidelines, Judge McNall affirmed that "I have used AI to summarise the documents, but I have satisfied myself that the summaries are accurate. I have not used the AI for legal research."

Comment

The case highlights the judiciary's cautious but growing use of AI in administrative and case-management tasks through the use of their own private AI chatbot and signals that increasing use of AI is likely, particularly for procedural matters. However as stated above and in the guidance, AI tools are not recommended for the purposes of legal research or legal analysis so we are still a long way from AI generated judicial legal reasoning.