

our members

Timothy Brennan QC
Silk 2001 Call 1981

Jonathan Fisher QC
Silk 2003 Call 1980

Jolyon Maugham
Call 1997

Akash Nawbatt
Call 1999

Lucinda Harris
Call 2004

Christopher Stone
Call 2007

John Townsend
Call 2006

Kate Balmer
Call 2009

Jesse Crozier
Call 2009

Ryan Hawthorne
Call 2008

Sebastian Purnell
Call 2010

David Peter
Call 2012

Georgia Hicks
Call 2012

what they say

Within Tax: corporate and VAT, recommended as Leading Silks are the “very quick to absorb complex detail” **Jonathan Fisher QC** and the “very effective weapon for the taxpayer” **Timothy Brennan QC**. [Legal 500](#)

Timothy Brennan QC deals with a range of tax disputes including income tax and corporation tax matters in particular. He also specialises in tax cases as they relate to employment. “Displays both great intelligence and good attention to detail.” [Chambers UK](#)

Jonathan Fisher QC acts both for the taxpayer and HMRC in a series of avoidance and evasion cases. He also deals with investigations in courts and tribunals. “He is calm, sure, and deadly at spotting the weaknesses of the opponent’s case.” [Chambers UK](#)

Jolyon Maugham enjoys a healthy reputation in the market for the way in which he handles complicated tax disputes. His practice focuses on issues of avoidance, structured finance and employment tax. “He is an excellent tax litigator, a good strategist and someone who is very easy to work with.” [Chambers UK](#)

how to instruct us

We aim to provide responsive, flexible and timely advice of the highest quality, tailored to the needs of our clients.

Our clerks are always willing to advise on the suitability and availability of counsel and to discuss fee structures.

We believe that our continued success is down to our high quality legal expertise and competitive rates, combined with our down-to-earth and supportive approach to dealing with clients. This reflects the overriding ethos of Devereux – providing a first class service to all our clients.

If you would like further information about our expertise in tax law, or about the way we work in general, or to arrange a meeting, please contact:

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‘Devereux Chambers from top to bottom is just a great set and very easy to use; you get responsive clerking, effective time management from counsel, and fantastic work feedback.’ [Chambers UK](#)



professional HMRC taxpayers
Tax investigations
experienced litigators
perceptive employment tax
‘scheme’ litigation GAAR
Tribunal Tax Chamber **both sides**
tax and judicial review
practical and effective residence
partnership approach **leading silks**
poachers and gamekeepers
in-depth expertise **supportive approach**

who we are

Devereux is one of the UK's top civil and commercial sets. We place a strong emphasis on advocacy with a professional yet client-friendly and pragmatic approach. Established over 60 years ago, we are large enough to provide in-depth expertise at all levels, but at the same time we take care to provide a tailored approach for all our clients.

Devereux is home to some of the most experienced litigators at the Bar in the tax field. Chambers' profile in this field, uniquely, encompasses a long succession of standing counsel to HMRC – as well as some of the leading taxpayer advocates.

Our tax group includes two leading silks, each of them previously standing counsel to HMRC and a number of leading juniors. We are practical, experienced and effective. Our silks have particular expertise in handling individual and corporate domicile and residence litigation, both for and against taxpayers, as well as in contentious cases where HMRC pursue taxpayers in respect of alleged tax avoidance or evasion. Lateral hires have positioned Devereux as a go-to set for taxpayers litigating structured transactions. And our record in tax cases with a public law element is second to none.

We are familiar with the reality and tactics of litigation across the entire field of direct and indirect taxes. We have a detailed knowledge of, and feel for, the preparation and presentation of these difficult and sensitive cases and their evidential requirements. We are particularly familiar with litigation on tax avoidance, the GAAR, statutory investigation powers, employment taxation, legitimate expectation, the taxation of intangibles, the self-employed, agencies and entertainers and sports personalities.

what we do

We practise in the First-tier and Upper Tribunals, the High Court, the Court of Appeal and the Supreme Court. On occasion, we also undertake cases in the Crown Court.

We have been engaged in many of the leading tax cases of recent years. Most recently they include: *Gaines-Cooper* (residence and legitimate expectation); *Autoclenz Ltd v Belcher* (employment status, 'sham' contracts); *Eclipse 35 and Degorce* (both film finance); *Christopher Lunn & Co* (removal of tax agent status); *Cameron* (seafarers and legitimate expectation); *Smallwood* (double tax agreements and place of effective management); *Icebreaker* (partnership structures); *Wood v Holden and Laerstate BV* (corporate residence and central management and control); *Dextra Accessories* (EBTs); *HMRC v Curran* (interest relief, avoidance, setting aside settlement agreement); *Agassi* (international sportsmen); *Vaccine Research* (capital allowances); , and most of the cases on statutory investigation and inspection powers under TMA 1970, including *Prudential* (legal professional privilege) and under FA 2008 Schedule 36, including the offshore banks project.

Chambers' advisory work incorporates planning and pre-litigation advice; avoidance and evasion issues, penalties and disclosure opportunities; sensitive investigations under COP8 and COP9 and through FA 2008 powers. We also have expertise in the non-tax competencies of the Tax Chamber including money laundering, restraint and confiscation and financial services regulation.

how we work

Our barristers are perceptive, responsive and easy to deal with and have the support of an impeccable business services team. We maintain a strong focus on quality control, effective communication and a partnership approach to working with clients and their professional advisers.

We undertake work for a wide variety of clients, ranging from global companies to high net worth individual taxpayers to national tax authorities. We accept instructions from solicitors, accountants and other authorised professionals, financial institutions and government departments.

Taxation is an incidental consequence of business activity, and our barristers are well equipped to deal with satellite issues involving trusts, companies, financial services and corporate regulation.

We are highly experienced in the conduct of litigation and the handling of evidence. As well as conducting contested cases in courts and tribunals, our barristers are well placed to offer advice on the evidential implications where a taxpayer (corporate or individual) has made arrangements to mitigate tax liability.

We take an innovative role in costs management whether this means costs budgeting at various stages of the litigation process or utilising a variety of different funding arrangements.