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Rebecca Murray

Year of Call: 2001

Rebecca Murray has a tax litigation and advisory practice in private client, corporate tax and VAT, as well as substantial experience of judicial review.

She has appeared in courts and tribunals at all levels on a range of direct and indirect tax issues.

Her tax expertise is recognised in the directories (ranked over ten years in Chambers & Partners and Legal 500 in all taxes), where she is described as ***"very on top of things", "an expert on the interplay between tax and employment issues", "has fantastic client skills and is a very effective advocate", "very organised and efficient", "a pleasure to deal with. She quickly grasps the issues and deals with them very effectively and efficiently"*** and ***"diligent and very bright."***

Her textbook "Tax Avoidance" (*Sweet & Maxwell*, 4th edition March 2020) has been described as "brilliant" and as providing "comprehensive coverage of some extremely difficult areas of the law"

Before commencing independent practice, she was a chartered tax adviser in a large accountancy firm, where she advised clients on complex tax transactions involving all areas of direct tax in private client and owner managed businesses. She then worked at JP Morgan Chase advising on transactions including bank acquisitions, corporate tax, income tax, capital gains tax and VAT.

Rebecca is a member of the Attorney General's 'B' Panel of Civil Counsel to the Crown, effective for five years from 1 September 2022. She was a member of the Attorney General's 'C' Panel between 2015-20.

Recommendations

'Very strong technical expertise, the ability to think creatively, excellent commercial awareness, very responsive and willing to go the extra mile, a real pleasure to work with.' - Tax:Corporate, Legal 500 2024

'Rebecca has very strong technical expertise, with the ability to think creatively, excellent commercial awareness, and is willing to go the extra mile and a real pleasure to work with.' - Tax: Personal, Legal 500 2024

"Rebecca Murray is very personable with the clients and understands the commercial reality of situations. She's able to grasp complex topics and present them in an understandable way." - Tax, Chambers UK Bar 2024

'She is commercially very astute, with a good feel for the commercial drivers of the transaction. She has an excellent ability to distinguish the points important to the client, and to differentiate practical risks from merely theoretical risks.' - Tax: Corporate, Legal 500 2023

'Rebecca adopts a straightforward approach to complex matters, addressing all issues with maximum simplicity and the minimum of fuss.' - *Tax: VAT and Excise, Legal 500 2023*

Ranked as a Leading Junior - *Private Client: Personal Tax, and Tax: Corporate and VAT, Legal 500 2023*

Active on the Attorney General's panel and has a growing reputation at the Tax Bar for handling private client work, as well as cases concerning corporate tax and IR35 issues. Her practice includes both advisory and litigation matters. Murray counts a number of FTSE 100 companies among her clients. **"She is very on top of things." "An expert on the interplay between tax and employment issues." -** *Tax, Chambers UK Bar 2022.*

A former chartered tax adviser in a large accountancy firm and also an alumnus of JPMorgan Chase, who has a wealth of experience of advising on private client tax matters. She has published a well-received textbook entitled 'Tax Avoidance'. **"Has fantastic client skills and is a very effective advocate." "She is very organised and efficient."** - *Tax: Private Client, Chambers UK Bar 2022.*

Ranked as a Leading Junior - *Private Client: Personal Tax, and Tax: Corporate and VAT, Legal 500 2022.*

"She has fantastic client skills and is a very effective advocate." "I have found her very thorough and detailed. She has a lot of experience acting for private individuals and the government. Her drafting is very good." - *Tax: Private Client, Chambers High Net Worth 2021.*

"Bright and hard-working." "Very user-friendly, she takes a commercial approach and is calm under pressure." Acted in Atholl House Productions v HMRC, a case concerning whether television presenter Kaye Adams was subject to additional income taxation based on her IR35 status. - *Tax, Chambers UK Bar 2021*

A former chartered tax adviser in a large accountancy firm and also an alumnus of JPMorgan Chase, she has a wealth of experience of advising on private client tax matters. Murray has published a well-received textbook entitled 'Tax Avoidance'. **"Intelligent, industrious, clear and concise. She has a superb grasp of the law."** - *Private Wealth: Tax - UK, Chambers Global 2021 & Tax: Private Client, Chambers UK Bar 2021*

'Very clear in her advice and very easy to work with.' - *Tax: Corporate, Legal 500 2021*

'An outstanding junior.' - *Private Client: Personal Tax, Legal 500 2021*

"She is an outstanding junior as she is highly intelligent, grasps the law well and is clear and concise in her advice." Appeared in the Court of Appeal in Arthur v HMRC. - *Tax, Chambers UK Bar 2020*

'She has a very keen mind, is incredibly hard-working and driven.' - *Tax: VAT, Legal 500 2020*

'She is a real star in contentious matters' - *Tax: Corporate, Legal 500 2020*

"A pleasure to deal with. She quickly grasps the issues and deals with them very effectively and efficiently." "Diligent and very bright." - *Tax, Chambers UK Bar 2019*

'*Well prepared and fights her corner in court.*' - *Tax, Legal 500 2019*

"She is brilliant. She has a really impressive ability to identify the key legal and factual elements of a case and put forward incredibly concise arguments." "A pleasure to work with." - *Tax, Chambers UK 2018*

'A rapidly rising star at the tax Bar.' 'Excellent technical tax expertise tempered with a sense of realism.' - *Tax, Legal 500 2018*

Tax

Rebecca has experience of all aspects of private client, corporate tax and VAT work, as well as substantial

experience of judicial review.

She has appeared at all levels of courts and tribunals from the First Tier Tribunal (Tax) to the Supreme Court, on a range of direct and indirect tax issues.

She has been instructed on two of the largest tax avoidance cases of recent years, *Eclipse Film Partners (No 35) LLP v HMRC* [2015] EWCA Civ 95, led by Malcolm Gammie QC, and Tower MCashback led by Kevin Prosser QC, concerning tax avoidance schemes involving over £4billion of tax.

She appeared in *BAA v HMRC* in the Court of Appeal, led by Roderick Cordara QC and David Southern QC, on a European law point relating to the recovery of input tax incurred by a takeover vehicle.

She was also instructed on the early judicial reviews of accelerated payment notices. *R (Rowe) v HM Revenue & Customs* [2015] EWHC 2293 (Admin) and *R (Walapu) v HM Revenue & Customs* [2016] EWHC 658 (Admin).

Recent cases include:

Supreme Court

- *Eclipse Film Partners v HMRC* (April 2016): Junior Counsel for the Crown led by Malcolm Gammie QC (Eclipse was refused permission at oral hearing)
- *Commissioners for HM Revenue & Customs v Tower MCashback LLP* 2 [2011] UKSC 19: Junior Counsel for the Crown, led by Kevin Prosser QC

Court of Appeal

- *Arthur v HMRC* [2017] EWCA Civ 761
- *Donaldson v HMRC* [2016] EWCA Civ 761
- *Donaldson v HMRC* (OPH) [reference]
- *BAA v HMRC* [2013] EWCA Civ 112
- *HMRC v Donaldson* [2014] UKUT 0536 (TCC): Appointed sole advocate to the Upper Tribunal by the President of the Upper Tribunal

High Court (Queen's Bench Division, Administrative Court)

- *R (Walapu) v HM Revenue & Customs* [2016] EWHC 658 (Admin)
- *R (Rowe) v HM Revenue & Customs* [2015] EWHC 2293 (Admin)

Upper Tribunal

- *Wilson v HMRC* [2021] UKUT 239, [2021] STC 2044
- *HMRC v Sippchoice Ltd* [2020] UKUT 149, [2020] 4 WLR 80, [2020] STC 1331
- *HMRC v Shaw & Rogers* [2019] UKUT 406 (TCC), [2020] 4 WLR 23
- *HMRC v Goldsmith* [2019] STC 2512
- *HMRC v Sippchoice* [2017] UKUT 87
- *Hills & Anor v Revenue And Customs* [2016] UKUT 189

First-tier Tribunal (Tax Chamber)

- *HMRC v AML Tax (UK) Limited* [2022] UKFTT 114
- *AD Bly (Groundworks & Civil Engineering) Limited & another v HMRC* [2021] UKFTT 445
- *Ball Europe Limited v HMRC* [2021] UKFTT 23
- *Wilson v HMRC* [2020] UKFTT
- *HMRC v White Collar Financial* [2020] UKFTT 459
- *NT ADA LIMITED v Revenue & Customs* [2019] UKFTT 333 (TC)
- *Atholl House Productions Limited v Revenue & Customs* [2019] UKFTT 0242 (TC)
- *Lorimer v Revenue and Customs (PROCEDURE : Other)* [2016] UKFTT 315
- *Hasbro European Trading BV v HMRC* [2015] UKFTT 186

Advisory and Tax Planning

Rebecca practises in all areas of direct tax and VAT

- Tax avoidance litigation
- Employment related taxation
- Capital gains tax (and corporation tax on chargeable gains)
- Property transactions
- Private equity transactions
- IHT planning, pensions and QROPS
- Insolvency and administration

- Bankruptcy litigation
- Tax planning (residence and domicile)
- All aspects of VAT
- SDLT

Off-payroll working (IR35)

Rebecca Murray has acted for individuals receiving income via personal service companies, for HMRC against agency/umbrella companies, and for partners of partnerships and LLPs in relation to questions of "employment or self-employment"?.

Recent reported cases include *Atholl House Productions v HMRC* [2019] UKFTT 242, in which she successfully appeared as sole Counsel for Kaye Adams, BBC Presenter.

To view her webinar on the case law principles applied by the tribunal in recent cases please click here.

Memberships and Associations

Fellow of the Chartered Institute of Tax and representative on the corporation tax committee

Full member of the Society of Trusts and Estates Practitioners

Revenue Bar Association (RBA) Committee member and Bar Council representative

VAT Practitioners Group

Bankers Taxation Circle

Awards and Scholarships

Pro Bono Awards Highly Commended Pro Bono Junior of the Year 2018

Publications

Tax Avoidance (Sweet & Maxwell) 1st, 2nd, 3rd and 4th ed edition.

Contributor to Simons Direct Tax Service