

# Non-Doms Legislation Reforms: What you need to know

Felicity Cullen QC  
Barrie Akin  
Aparna Nathan  
Marika Lemos  
Georgia Hicks

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“Whilst many sets handle bulk advisory or tax planning work, this chambers offers individuals with strong advocacy skills, a number of whom are on the Attorney General's panel of junior counsel. Members are well versed in a number of tax areas and have a distinct specialism in employment-related tax matters.



## Programme

In the Summer Budget 2015 the government announced a series of reforms to the tax rules for people who are not domiciled in the UK, or 'non-doms' as they are often referred to. Following a period of consultation, the new legislation is due out at the beginning of December.

Aparna Nathan will summarise the changes and begin the discussion, with contributions from Felicity Cullen QC, Barrie Akin, Marika Lemos and Georgia Hicks.

Following the seminar there will be an opportunity for networking and further discussion over drinks and canapés

## Timings

5.00 pm	Registration and refreshments
5.30 pm	Start of the seminar
7.00 pm	Further discussion over drinks and canapés

## CPD

The seminar is accredited with 1.5 CPD hours – please ensure you have signed the registration form before you leave this evening.

## Feedback forms

It is important for us to have your feedback as it will help us further improve the way we run our talks and seminar programme. We would very much appreciate if you could complete the enclosed form and hand it over to a Devereux representative or leave it on your chair.

Alternatively, you can scan and email the form to [pavlovsky@devchambers.co.uk](mailto:pavlovsky@devchambers.co.uk), or send it by post to Lisa Pavlovsky, Devereux Chambers, Queen Elizabeth Building, Temple, London EC4Y 9BS.

## The Panel



**Felicity Cullen QC** has a practice focussing on commercial tax, both in an advisory and litigation context. She has extensive experience of advising clients on complex tax issues, also appearing in litigation relating to all aspects of revenue law, acting for taxpayers and HMRC. She has been involved in many large city transactions and routinely handles significant corporate, private company and business transaction matters, such as the recent substantial investment into Greenwich Peninsula by Hong Kong investors. The disputes side of her practice entails correspondence, settlement negotiations, and other forms of dispute resolution such as mediation, as well as appearances in tribunals and courts. She also has considerable experience of all aspects of personal taxation both for UK based and other individuals, again in the giving of advice and assisting with the resolution of disputes. She has recently been advising on residence and domicile disputes and related tax issues for HNW/UHNW individuals. Felicity became a CEDR Accredited Mediator in 2012 and has observed several commercial mediations. Felicity is ranked as a Leading Silk in tax by the principal directories, Chambers UK and Legal 500. The Chambers UK Bar Awards shortlisted her as 'Silk of the Year' for Tax in 2015. *"Extremely clear thinking, very meticulous and incredibly client-friendly. She has a keen eye for protecting the client's best interests in difficult circumstances."* *"Absolutely excellent. She gave us very balanced, clear advice, and weighed up different courses of action. She was particularly alert to the sensitivities involved."* - Chambers UK.



**Barrie Akin** has a unique perspective on tax matters as a former chartered tax accountant. His practice covers all areas of revenue law and he has extensive experience in all its fields, with particular interest in business, financial and cross-border tax issues and the interaction of taxation and accountancy principles, and includes advising foreign and domestic high net worth individuals on capital gains tax planning, including the use of residency rules. On the advisory side, he assists both corporate and personal clients on a wide range of issues. The disputes side of his practice involves all aspects of tax litigation, including advising on strategy and tactics, the drafting of correspondence and pleadings, settlement negotiations and appearing before the Tax Tribunals and the courts. Barrie is ranked as a Leading Junior in the leading legal directories Chambers UK and Legal 500. *"He would be my first port of call if I wanted to ask a technical question of anyone. He has a photographic memory of all the authorities, and is incredibly able when dealing with technical points of law. He is very nimble on his feet when it comes to cross-examination. It comes quite naturally to him."* – Chambers UK 2017




**Aparna Nathan's** practice specialises in tax law with an emphasis on litigation at all levels including judicial review, tax planning using offshore structures for high and ultra-high net worth individuals (whether resident, non-resident UK domiciled or non-UK domiciled), tax planning for owner managed businesses and corporate reconstructions and reorganisations. She has expertise in the full range of corporate tax cases and is an expert in inheritance tax and trusts matters. She maintains a strong advisory practice and is involved in many large-scale tax litigation matters. Aparna co-authored McCutcheon on Inheritance Tax (6th ed.) with Marika Lemos and Withers, and also the 8th edition of "Offshore Business Centres", which was published in 2008. Aparna is Chair of the CGT and Investment Income Sub-Committee at the CIOT and, in 2015, was promoted onto the Attorney-General's B Panel of civil Counsel to the Crown. Ranked as a Leading Junior in tax by Chambers UK and Legal 500, Aparna is *"A go-to junior on technical tax questions; she really knows her stuff"* - Legal 500. *"Always brings something interesting to the table and is willing to share her experiences. She is very experienced, very organised, very user-friendly and someone who's prepared to think around the issue."* – Chambers UK 2017



**Marika Lemos'** practice covers all areas of tax law and includes both contentious and non-contentious work. She specialises in all aspects of tax litigation (direct and indirect taxes), also accepting instructions in the context of commercial litigation, trust and pension disputes, Variation of Trust Act applications, and professional negligence cases where tax is involved. On the advisory side, her clients include UK and international trustees, individuals and businesses, specialising in various aspects including UK and cross-border estate planning; deeds of variation; domicile and the remittance basis; residence of individuals, partnerships and corporates; etc. Marika writes extensively, having co-authored McCutcheon on Inheritance Tax (5<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup> ed.) with Aparna Nathan and Withers and regularly lectures fellow professionals on various tax topics. She is appointed to the Attorney General's C Panel of Counsel, and is ranked as a Leading Junior in tax by Chambers UK and Legal 500 in a number of the tax categories. She is described as **"an extraordinarily good lawyer, who is exceptionally thorough and leaves no stone unturned. She has phenomenal innate judgement and never bends answers to suit what you would like to hear. She offers fantastic analysis and has an eye for detail"**. Tax: Private Client, Chambers NBW 2016. She is also described as a **"highly persuasive advocate"** Tax: Corporate and VAT Legal 500 2016.



**Georgia Hicks** is developing a strong practice in Tax, regularly receiving instructions both as a junior and in her own right. She is regularly instructed by both HMRC and the taxpayer, in First-tier Tribunal, Upper Tribunal as well as in JR cases. Georgia has been instructed in a number of areas including the following: the Construction Industry Scheme (ICM (UK) v HMRC; Emerald v HMRC); Income Tax and NICS (YPS v HMRC); VAT (*Clipper v HMRC*); and non-domiciles. Having been successful at first instance, she has been instructed as a junior to Jolyon Maugham QC, representing the taxpayer in *Tottenham Hotspur Ltd v HMRC* in the Upper Tribunal (2017), a case concerning the tax treatment of payments made to players on their transfer from Tottenham Hotspur to Stoke FC.



"The clerking team are fantastic. They really get that it is a partnership and understand the client service level you have to deliver."

Chambers UK 2017

## How we can assist you

With some of the most experienced tax advisors and litigators at the Bar, our tax team is perfectly placed to deal with all areas of tax impacting both corporate and private clients. Our members act for the tax payer as well as for the government, with five members on the Attorney General's panel of junior counsel. Given our expertise in Devereux's other core areas of law, such as employment, proceeds of crime, fraud, and professional negligence, our barristers are ideally placed to advise on the cross-over of tax with any of these areas.

Devereux is ranked as a leading tax set by Chambers UK and Legal 500, and was nominated by Chambers UK Bar Awards 2017 and The Legal 500 UK Bar 2016 as 'Tax Set of the Year', having previously won the award in 2015.

*'Devereux is a set making a real push in the tax market that distinguishes itself from the competition by having a distinct focus on tax litigation. Whilst many sets handle bulk advisory or tax planning work, this chambers offers individuals with strong advocacy skills, a number of whom are on the Attorney General's panel of junior counsel. Members are well versed in a number of tax areas and have a distinct specialism in employment-related tax matters.'* - Tax, Chambers UK 2016

All of our barristers have an excellent reputation for combining in-depth analytical expertise, an ability to deal with highly complex issues and their skill in offering clear and practical advice to professional and lay clients. Our members are widely acknowledged as having a real feel for the effective preparation and presentation of factually and legally complex and sensitive cases.

## A useful conversation

We would welcome the opportunity to discuss in person how our knowledge and expertise could supplement your current capabilities and needs. If you feel that Devereux can assist your team, we would be delighted to meet with you. Please contact Vince Plant, our Chambers Director, on 020 7427 4628, [plant@devchambers.co.uk](mailto:plant@devchambers.co.uk), Glenn Billenness, Senior Practice Manager, 0207 427 4627, [billenness@devchambers.co.uk](mailto:billenness@devchambers.co.uk) or Will Jackman, Senior Practice Manager, 0207 427 4668, [jackman@devchambers.co.uk](mailto:jackman@devchambers.co.uk).