

An invitation to
a roundtable discussion

Judicial review and tax:
what will run and what won't

Tuesday, 3 May 2016

"[Devereux] is now seen as being a real force in the market and is noted for having members who provide 'fantastic technical and strategic tax advice'..."

Leading tax set, silks and juniors
Chambers UK 2015

'Tax Set of the Year'

The Legal 500 UK
Bar Awards 2015

Why attend?

Recent months have seen significant judicial review tax decisions providing plenty of topics for debate. Given Devereux's involvement in this area, the speakers can offer a first-hand insight into judicial review proceedings in a tax context, and invite you to join an informal roundtable to discuss recent developments, including:

- R (oao Hely-Hutchinson) v HMRC [2015] EWHC 3261 (Admin): legitimate expectation and judicial review.
- R (City Shoes Wholesale Ltd) v HMRC [2016] EWHC 107 (Admin): operators of Employee Benefit Trust schemes sought judicial review of the decisions by the Commissioners to limit the benefits available to each of them under the Liechtenstein Disclosure Facility in relation to their EBTs.
- Walapu v HMRC [2016] EWHC 658 (QBD): judicial review sought of HMRC decision to issue an advance payment notice.

Who should attend?

The discussion will be tailored to senior tax practitioners. The seminar is offered at no cost, but spaces are limited. So that many different firms can participate, kindly note that we may have to limit the number of attendees per firm in case of an overwhelming response.

Practicalities



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| Date | 3 May 2016 |
| 5.30 pm | Registration and refreshments |
| 6.00 pm | Start of the discussion |
| 7.30 pm | More debate over drinks |
| Venue | Devereux Chambers, Devereux Court, London WC2R 3JH |
| RSVP | Wing Lau, lau@devchambers.co.uk |
| CPD | To be accredited with 1.5 CPD |

Your speakers



Jolyon Maugham QC has a predominantly litigation based practice in the fields of direct and indirect tax. He has particular expertise in avoidance, structured finance, intangible property, tax and judicial review, and employment taxation. He runs the hugely successful blog <http://waitingfortax.com>, attracting about 200,000 hits a year. *"He takes on board the commercial environment in which we're operating, and his technical analysis is exceptional."* - *Tax, Chambers UK 2016*



Akash Nawbatt has represented HMRC and taxpayers in tax disputes before the Tax Tribunals, the High Court, Court of Appeal, House of Lords and the Supreme Court. In the last six months he has appeared in the judicial review challenges in Hely-Hutchinson, City Shoes and Walapu. *"He allies serious commercial litigation skills with a real understanding of tax issues."* - *Tax: Corporate, Legal 500 2015*



Ishaani Shrivastava joined Devereux after completing her pupillage in 2014 during which she assisted Akash in cases involving national insurance contributions, domicile, and the effect of branch, agency or partnership under the Income Tax Act 2007. She was junior to Graham Read QC in recent judicial review proceedings questioning OFCOM's regulatory powers to regulate the postal services sector. Ishaani obtained her BA in Law and LLM at the University of Cambridge. She undertook an LLM at Harvard Law School.