



Christopher Stone
Year of Call: 2007



Chris has a substantial tax, employment and public law practice and is instructed regularly in the High Court on commercial matters, in particular involving injunctions.

His expertise is recognised by Chambers UK who rank Chris as a leading junior in the fields of Employment, Tax, and Private Client where they highlight, "An excellent advocate who is unflappable under pressure and always brilliantly prepared" and "He gets everything done to such a high standard, has great judgement, and is someone you can really trust on a difficult question." Chris is also ranked as a leading junior by Legal 500 in Employment, Corporate Tax, and Private Client Tax; "He has a good, succinct writing style and is very user-friendly from the client's perspective since he is always efficient and responsive".

Before being called to the Bar, Chris was a strategy consultant for Accenture and the Mergers and Acquisitions Manager for News International. He brings a commercial and practical approach to legal issues that is highly valued by his clients.

Chris is on the Attorney General's A Panel of Civil Counsel to the Crown.

Chris is the Equality and Diversity Officer and Welfare Officer of Devereux Chambers.

Recommendations

Specialises in employment taxation and income tax issues, acting for the Revenue and taxpayers, handling advisory work and litigation. His particular areas of expertise include tax procedure, employment status and the tax treatment of termination agreements. **"An excellent junior who is incredibly hard-working." "He is bright, responsive and covers a huge breadth of tax."** - *Tax, Chambers UK Bar 2022.*

Regularly handles complex and high-value tax litigation and advisory work. He is noted for his commercial approach and is sought after by corporates as well as high net worth individuals. **"A very effective performer who is good on employment tax and procedural matters."** - *Tax: Private Client, Chambers UK Bar 2022.*

Runs a balanced employment law practice, acting for employers, employees and trade unions. He has experience in a plethora of employment law matters including industrial relations disputes and discrimination claims. He has crossover knowledge of commercial and tax law. **"Chris is an excellent employment barrister and advocate. He also has specialist tax expertise, making him the perfect choice for complex employment tax cases."** - *Employment, Chambers UK Bar 2022.*

"Chris is approachable, responsive and flexible, and his advice is clear and pragmatic. All in all, it is a pleasure dealing with him." - *Employment, Legal 500 2022.*

"Very smooth and charming, he is carving out a niche for himself as the revenue's go-to man." - *Private Client, Legal 500 2022.*

Ranked as a Leading Junior - *Tax: Corporate, Legal 500 2022*.

"Very clever and great at client handling." "He is very diligent and writes clearly." Acted in *Glencore Energy UK v HMRC*, a case challenging the UK's Diverted Profits Tax regime. - *Tax, Chambers UK Bar 2021*

"He is very honourable, fair and a good advocate. He is good on the facts and good at the detail." Instructed by the Revenue in *Gwyn-Jones v HMRC*, a case concerning the residence status of a wealthy businessman claiming to be resident in Ireland. - *Private Wealth: Tax - UK & Tax: Private Client, Chambers UK Bar 2021*

"He's sharp, hard-working and a very good tribunal advocate; he's engaging, easy to work with and committed to great client service." "He's very, very clever and very well prepared." Acted for the respondent in *Black v Foreign and Commonwealth Services*, a disability discrimination and unfair dismissal claim. The claim relied on the employee's Asperger Syndrome, of which he was unaware when he was dismissed. - *Employment, Chambers UK Bar 2021*

'Has unrivalled litigation and advisory experience in many areas of personal tax including employment tax (in particular IR35), residence and domicile.' - *Tax (Private Client), Chambers UK 2021*

"Extremely hardworking, an excellent team player, and good on paper and in court." - *Employment, Legal 500 2021*

'He is hard-working and has an excellent grasp of the law.' - *Tax (Corporate), Legal 500 2021*

"He is very honourable, fair and a good advocate. He is good on the facts and good at detail," one source comments. Another says: **"He is such a bright guy; he is excellent when there's some big scary business involved."** - *Tax (Private Client), Chambers High Net Worth 2020*

"Gets everything done to such a high standard, has great judgement and is someone you can really trust on a difficult question of law." "An excellent advocate who is unflappable under pressure and always brilliantly prepared." Acted as lead junior in the defence of a number of fresh claims associated with the ongoing CIVIG litigation, which arose after construction firms allegedly conspired to blacklist hundreds of construction workers by sharing confidential information about them. - *Employment, Chambers UK Bar 2020*

"He gets everything done to such a high standard, has great judgement, and is someone you can really trust on a difficult question." Instructed for the Revenue in *Arron Banks v HMRC*. The case concerned Banks's donation of a large sum of money to UKIP prior to the 2015 general election, and the fact that at the time UKIP did not qualify as a political party for the purposes of getting relief from inheritance tax on the donation. - *Tax (Private Client), Chambers UK 2020*

"Grasps issues quickly and knows how to manage the client's objectives." Appeared in the Court of Appeal in *R (Haworth) v HMRC*, the first judicial review challenge to the follower notice regime, which is a key part of HMRC's anti-avoidance tool kit. - *Tax, Chambers UK Bar 2020*

'An extremely impressive technical lawyer, who is an excellent choice for a respondent facing a discrimination claim or litigant in person.' - *Employment, Legal 500 2020*

'Has unrivalled experience of advising and litigating on individual residence and domicile status.' - *Private Client: Personal Tax, Legal 500 2020*

'He has a good, succinct writing style and is very user-friendly from the client's perspective since he is always efficient and responsive.' - *Tax (Corporate), Legal 500 2020*

"Very hard-working. He rolls his sleeves up and gets stuck in. He has good judgement and cuts through the situation." "Extremely bright, commercial and a strong advocate. He has an exceptional work ethic."

Acted for LEBC Group in a High Court injunction claim against two financial advisers who had resigned and, in breach of restrictive covenants, dealt with and solicited clients. - *Employment, Chambers UK Bar 2019*

"Extremely good." "Hugely effective at cross-examination." Acted for HMRC in a dispute with Christa Ackroyd Media regarding self-employment appeals brought by BBC television presenters. - *Tax, Chambers UK Bar 2019*

'He is a strong advocate who is developing a real profile in employment taxes.' - *Tax (Corporate), Legal 500 2019*

'He has excellent judgement and strategic and tactical insight.' - *Private Client: Personal Tax, Legal 500 2019*

'A bright and clear thinker who is calm and measured in his strategy.' - *Employment, Legal 500 2019*

"He is tremendously effective and he's got really good judgement beyond his seniority." "A very good advocate and incredibly hard-working." Instructed by HMRC in appeals brought by the former owner of the Matalan clothing chain against tax assessments of over £100 million. - *Tax, Chambers UK 2018*

"One of the most outstanding juniors in terms of work product. He's terribly switched-on and super-nice." "He has really good judgement and always shows a nuanced ability to work out what the right thing to do is." Acted for Nautilus International, a claimant trade union seeking a protective award for the alleged failure of Seahorse Maritime to consult in a collective redundancy situation. - *Employment, Chambers UK 2018*

"Well respected in the areas of domicile and employment taxation." - *Tax (Corporate), Legal 500 2017*

"Well respected for his broad personal tax knowledge and strategic litigation experience." - *Tax (Private Client), Legal 500 2017*

"A hardworking junior with excellent attention to detail." - *Employment, Legal 500 2017*

"He's very good, very on-the-point, highly articulate, and everything you would expect of an up-and-coming advocate." Acted unled in *Raftopoulou v HMRC* on behalf of the taxpayer. On appeal, the Upper Tribunal considered the scope of the First-tier Tribunal's jurisdiction to extend time limits. - *Tax, Chambers UK 2017*

Clients praise him for his incredibly commercial approach to employment law matters, which may be attributed to his invaluable experience as a management consultant before joining the Bar. He focuses his employment practice on difficult discrimination tribunal claims, whilst operating a wider practice in tax and commercial law.

"He is practical, accurate and tactful where there are client sensitivities." "He can destroy witnesses in cross-examination whilst remaining very polite." "He does not leave any stone unturned and it is a huge comfort knowing that he is on your side." Successfully acted in a complex disability discrimination, sexual orientation harassment and unfair dismissal claim. The case was complicated further by a personal injury claim and needing expert actuarial evidence to calculate pension loss. - *Employment, Chambers UK 2017*

"An outstanding junior, with great attention to detail, a tremendous work ethic and sound judgement." - *Employment, Legal 500 2016*

"He has an encyclopaedic knowledge of the law of residence" - *Private Client: Personal Tax, Legal 500 2016*

"His work includes a range of employment tax matters" - *Tax: Corporate, Legal 500 2016*

Maintains a broad practice and advises on employment, tax, sport and commercial matters. He is widely praised for his intellectual acuity, good client service and strong work ethic. **"He's very good, extremely bright and good at assimilating documents. An effective cross-examiner and a good all-rounder."** Successfully defended a disability discrimination claim brought against British Airways which had serious implications for the airline's relocation policy. - *Employment, Chambers UK 2016*

Christopher Stone is garnering an increasingly strong reputation. He regularly handles employment tax matters and also has extensive experience of acting for HMRC in a variety of matters. **"He's got fantastically detailed knowledge and is always looking to push the boundaries of the law to look for remedies."** Represented the Revenue in a case considering the ability of businesses to deduct parking fines as a business expense. - *Tax, Chambers UK 2016*

Christopher has a growing reputation for the strength of his employment practice. Peers praise his handling of complicated multi-week whistle-blowing claims, and clients note his impressive and robust advocacy. He is a barrister of choice for many of the leading employment solicitors. **"He is completely unflappable and does not feel the pressure at all, even when he's handling complicated matters. His legal knowledge is second to none and he's regularly filling in the judges on points of law they may have missed."** **"Good with clients, he's more commercial than the average barrister."** Acted for the London Borough of Hammersmith and Fulham in defending a whistle-blowing and unfair discrimination claim." - *Employment, Chambers UK 2015*

"Regularly represents the Revenue and is increasingly acting for taxpayers in a variety of tax cases. Areas of expertise include employment-related tax issues, particularly those concerning employment status. **"He is very diligent and highly committed. He will stay up all night if you need him to. He has very good judgement and you can rely on any research he does."** He represented HMRC before the Upper Tribunal in a case considering the tax deductibility of travel expenses for doctors working in private practice." - *Tax, Chambers UK 2015*

Employment

Chris is recognised as a leading junior in Employment Law by Chambers UK 2021 and Legal 500.

He specialises in high value and complex tribunal claims, for respondent clients including City banks, professional services firms and an international airline and for claimants. Recent tribunal cases have covered the full gamut of employment claims including all forms of discrimination, whistleblowing, collective consultation, working time and TUPE issues. He also offers experience in applications for interim relief.

Chris is regularly instructed to advise on employment injunction matters in the High Court, particularly regarding the enforceability of restrictive covenants. In addition, he has experience of bonus and wrongful dismissal disputes. He has a wealth of experience in High Court practice and procedure, derived in particular from being instructed for six-years as lead junior for the defendants in the Construction Industry Vetting Information Group litigation.

Chris has built a stellar reputation in employment status issues, particularly IR35. He is uniquely well placed to advise on the reforms of IR35 in the private sector. His recent tax advisory practice has also covered: taxation of termination payments; National Minimum Wage enquiries; and claims under the furlough scheme.

Appellate cases include:

- *Kickabout Productions Limited v HMRC; Christa Ackroyd Media v HMRC* – Upper Tribunal. Leading cases on application of IR35
- *Seahorse International v Nautilus* [2019] IRLR 286 (Court of Appeal) – collective consultation abroad
- *LEBC v Davey* - claim to enforce restrictive covenants
- *JLT Specialty v Craven* [2018] EWCA Civ 2487 - claim for clawback of £500,000 bonus payment

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- *Moorthy v HMRC* [2018] ICR 1326 (Court of Appeal) – taxation of termination payments
 - *Kenbata v Westminster City Council*
UKEAT/0063/16 - appeal of finding of harassment and an order for costs
 - *Saiger v NHS England* - ET whistleblowing claim in the NHS in which the claimant sought £1m damages
 - *Majekodumni v City Facilities* UKEATPA/0157/15 – use of Dropbox in the EAT
 - *Jose v Julio*
[2012] IRLR 180 – the first appellate authority on the correct interpretation and application of the "domestic worker exception" in the National Minimum Wage Regulations 1999, as well as race discrimination

Chris has experience of litigation concerning subject access requests (*Gaines-Cooper v HMRC* [2017] EWHC 868 (Ch)) and is well placed to advise employers on their duties when responding to the same.

Chris contributes to Bloomsbury Professional's *Discrimination Law*, and writes regularly for the ELA Briefing and the PLC Employment Blog. He offers seminars to solicitors; recent topics include: employment status, taxation of termination payments, the practical aspects of disability discrimination claims, and data protection claims in the employment context.

Tax

Chris is recognised as a leading junior in Tax Law by Chambers UK 2021 and in Corporate Tax and Private Client by Legal 500.

He has substantial tax litigation experience in the First-tier Tribunal and appellate tribunals, often handling complex and high value appeals without a leader. His advisory practice is focused upon issues of residence and domicile (in which he has an extensive litigation background) and matters that cross over with his employment practice, notably employment status (including IR35 and the agencies legislation) and taxation of employment income.

Chris has extensive experience of judicial review claims in the tax context and the application of the Human Rights Act to tax appeals.

Recent advisory work includes:

- Claims under the furlough scheme;
- Potential application of IR35, including contracts review;
- Individual residence under the Statutory Residence Test;
- Advice on domicile status;
- Advice on the deduction of regulatory fines for calculating corporation tax;
- Taxation of termination payments, including the efficient structuring of settlement agreements;
Advice in the context of National Minimum Wage enquiries;
- Advice on whether payments constitute employment income;
- Employment status of pilots, independent financial advisors, instructors and examiners

Significant cases include:

Judicial review

- *R (Haworth) v HMRC* (CoA) – challenge to follower notices and APNs issued by HMRC. Being heard by Supreme Court in 2021
- *R (Amrolija) v HMRC* (CoA) – test case on the ability of HMRC to recover excess tax repaid to partners
- *R (Mehan) (UT)* – challenge to interpretation and application to the claimants of legislation defining remittances
- *R (Davies & James v HMRC; Gaines-Cooper v HMRC)* (Supreme Court) - legitimate expectation in respect of IR20
- *Stone v HMRC* (HC) - Judicial review of HMRC's decision not to waive interest

Private client and estate planning

- *Higgins v HMRC* (CoA) – definition of 'period of ownership' for the purpose of determining principle private residence relief.
- *Banks v HMRC* (UT) – challenge to inheritance tax assessments using European Convention of Human Rights and EU law.
- *Mackay v HMRC* (UT) - ordinary residence appeal (and subject also to a judicial review claim)
- *Lee & Bunter v HMRC* (FTT) – 'Round the World' scheme, residence of trustees under double tax conventions
- *Gulliver v HMRC* (FTT) - effect of a previous domicile ruling upon the scope of a domicile enquiry
- *Peck v HMRC* (FTT) - individual residence
- *Hargreaves v HMRC* (UT and CoA) - individual residence; procedure for determining validity of discovery assessments
- *Daniel v HMRC* (FTT) - individual residence; full-time employment abroad; discovery assessments

Corporate tax and taxation of businesses

- *Marathon Oil v HMRC* (FTT) - deduction for decommissioning expenditure
- *G4S v HMRC* (FTT) - first case on deductibility of parking fines
- *Mertrux Ltd v HMRC* (FTT, UT and CoA) - a leading case on the sale of goodwill
- *Ramsay v HMRC* (UT) - definition of a 'business' for rollover relief
- *McLaren v HMRC* (FTT and UT) - deductibility of a fine of \$100m imposed by the FIA
- *Samadian v HMRC* (FTT and UT) - deductibility of travel expenses by a doctor in private practice
- *Duckmanton v HMRC* (UT) - deductibility of expenses incurred in defending a criminal charge

Employment income

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- *Kickabout Productions v HMRC* (UT); *Christa Ackroyd Media v HMRC* (UT); *Red, White & Green v HMRC* (FTT); *RALC v HMRC* (FTT); *Paya & Others v HMRC* (FTT) – application of IR35
 - *Moorthy v HMRC* (CoA) - taxation of termination payments, in particular 'injury to feelings'
 - *Pettigrew v HMRC* (FTT) - whether compensation for discrimination was employment income

Practice and procedure in the First-tier Tribunal

- *McCabe v HMRC* (UT) – disclosure of documents exchanged under Mutual Agreement Procedures
- *Glencore v HMRC* (FTT) – application to stay FTT proceedings pending Mutual Agreement Procedures
- *Raftopoulou v HMRC* (UT and CoA) - ability of FTT to extend time for an application for repayment of overpaid tax
- *Birkett v HMRC* (UT) - jurisdiction of FTT to hear public law arguments
- *Walker v HMRC* (UT) – proper scope of FTT's powers under s 50(6) TMA
- *Estate of Charles Deville v HMRC* (FTT) - jurisdiction of FTT to hear public law arguments
- *Fessal v HMRC* (FTT) - role of the Human Rights Act in tax appeals

Chris has written articles published in Taxation magazine and the Journal of International Tax, Trust & Corporate Planning. He has delivered seminars to solicitors on the taxation of partnerships, taxation of employment income, and the statutory residence test. He is a member of the RBA.

Commercial Litigation

Chris has extensive experience of a broad range of commercial matters in the County Courts and High Court. As well as acting on his own matters, Chris has been instructed as a junior in long-running and complex High Court claims, including:

- Construction Industry Vetting Group Information litigation – one of *The Lawyer's* Top 20 Cases of 2016 – Group Litigation involving claims by over 700 claimants bringing claims for defamation, unlawful means conspiracy, misuse of confidential and private information and breach of the DPA. Chris was lead junior on the case for six years, including the related Part 20 claims.
- A major solicitor's professional indemnity insurance aggregation dispute, selected as one of *The Lawyer's* Top 20 Cases of 2014 (led by Colin Edelman QC).
- *Southern Rock Insurance v Endsleigh Insurance* (led by Colin Edelman QC and Richard Harrison) - a breach of contract claim for in excess of £15million against a claims handling service arising out of 50,000 motor insurance claims. Chris was instructed on this case for over 18 months.

Chris has significant experience of High Court litigation in other contexts - subject access requests; restrictive covenants; bonus claims; private nuisance. He is familiar with the practical aspects of civil litigation, in particular cost budgeting.

Professional Negligence

In light of his strong commercial expertise, Chris regularly receives professional negligence instructions, for example in solicitors', barristers', valuers' and architects' negligence cases on behalf of both claimants and

defendants. He has a particular speciality in solicitors' negligence cases, with recent cases including the late service of proceedings, alleged failure to properly advise, and conveyancing matters. He draws upon his multi-disciplinary expertise in employment and tax law for cases which involve those substantive areas of law, such as the quantification of loss in a negligently handled employment claim, or advice on whether a tax avoidance scheme would have succeeded if it had been successfully implemented.

Chris has delivered seminars to solicitors on topics including: lawyers' negligence in employment claims; limitation in professional negligence claims; SAAMCO and the Recoverability of Losses in a Falling Market.

He wrote an article with Alison Padfield on section 61 of the Trustee Act 1925, published in the Solicitors' Journal. [Click here to view.](#)

Chris is a member of the PNBA.

Sports Law

Chris is available for instruction on all employment aspects of sports law as well as disciplinary matters, particularly in rugby. He is President of the Kew Occasionals RFC.

Chris was instructed by the claimant in *Kevin Keegan v Newcastle United Football Company Ltd* [2010] IRLR 94, in the Premier League Manager's Arbitration Tribunal, and by a television football commentator in a claim against his employer.

Other recent experience includes:

- representing a rugby league club sued in contract and tort in connection with a player's doping offences
- advising a Premier League footballer on the taxation of a termination payment
- appearing before the Rugby Football Union disciplinary panel in a matter concerning an abandoned game
- advising a Premiership rugby player regarding his rights under his playing contract and image rights agreements
- appearing for HMRC in the appeal by McLaren Racing Limited regarding the correct tax treatment of the \$100m fine imposed in 2007 by the World Motor Sport Council

Off-payroll working (IR35)

Chris has greater experience in litigating IR35 in the tax tribunals than any other junior barrister. He appeared in the leading Upper Tribunal cases of *Kickabout Productions* and *Christa Ackroyd Media* and in the First-tier Tribunal in *Red, White and Green*; *RALC*; *Canal Street Productions*; and *Paya & Others*.

Chris is much sought-after by clients to help them understand and prepare for the reforms to IR35. As a former strategy consultant, his advice is commercially minded. He has delivered numerous seminars to accountant and solicitor clients. He has written on the subject of the reforms for the Employment Lawyers Association Briefing ([available here](#)) and has recorded a webinar ([accessible to members of ELA, here](#)).

Memberships and Associations

ELA, PNBA, LCLCBA, RBA

Awards and Scholarships

Megarry Scholarship, Lincoln's Inn

Droop Scholarship, Lincoln's Inn

Buchanan Prize, Lincoln's Inn

Chancellor's Letter of Commendation, Australian National University

Academic Scholar, St Anne's College, Oxford

Appointments

Appointed to the Attorney General's Panel of Counsel (A Panel) in 2021

Education

Bar Vocational Course, BPP Law School (Outstanding)

Graduate Diploma in Law, BPP Law School

MA (International Affairs), Australian National University

BA (Hons) Modern History and Economics, St Anne's College, Oxford