



**Felicity Cullen QC**  
Year of Call: 1985 Silk: 2008



Felicity took silk in 2008, becoming the first woman Silk in specialist tax chambers. She has been in practice since the mid 1980s, having started life at the tax bar at Gray's Inn Tax Chambers. In 2012 she became a CEDR Accredited Mediator and has observed several commercial mediations. The Chambers UK Bar Awards shortlisted her as **'Silk of the Year'** for Tax in 2015.

She deals with all aspects of revenue law though she is primarily involved in commercial tax, both in an advisory and litigation context.

On the advisory side, she has been involved in many large city transactions and is routinely involved in private company and business transactions, 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. For example, she recently settled a permanent establishment dispute against HMRC involving profits of circa £150 million. She has appeared in many leading tax cases in the courts in recent years and has acted for parties in tax related mediations. She also deals with personal taxation, including capital taxation, again in the giving of advice and assisting with the resolution of disputes.

Other Notable cases include:

- *RKW Limited v Commissioners for Her Majesty's Revenue & Customs*  
- First-tier Tribunal (Tax) - 30 January 2014
- *Her Majesty's Revenue and Customs v. Salaried Persons Postal Loans Limited*  
- Chancery Division - 7 April 2006
- *Salaried Persons Postal Loans Limited v. Commissioners of Revenue and Customs* - Special Commissioners - 5 October 2005
- *John C McBride v. Stephen John Blackburn (HM Inspector of Taxes)* – Special Commissioners – 23-25 September 2002
- *Trustees of British Telecom Pension Scheme & others v. Clark (HMIT)* - Court of Appeal - 24 February 2000
- *A Pardoe (HMIT) v Entergy Power Development Corporation* - Chancery Division - 23 February 2000
- *Clark v. Trustees of British Telecom Pension Scheme & others* - Chancery Division - 14 October 1998
- *Trustees of British Telecom Pension Scheme & others v. Clarke* - Special Commissioners - 16 December 1997
- *Bricom Holdings Limited v I.R.C.* - Court of Appeal - 25 July 1997
- *Vodafone Cellular Ltd v. Shaw (Inspector of Taxes)* - Court of Appeal - [1997] STC 734

## Recommendations

Well respected for her extensive experience of advising clients on complex tax issues. She also appears in litigation relating to all aspects of revenue law, acting for taxpayers and HMRC. She has further knowledge of criminal tax offences. **"She is very good with clients and has a deep knowledge of the relevant tax law."** **"Approachable, clever and responsive."** - *Tax, Chambers UK Bar 2019*

Has a broad tax practice, advising on corporate, personal and indirect tax matters. She often advises owner-managed businesses on corporate tax matters and also advises the owners on their personal tax issues. **"She is so accessible, very straightforward, bright and a pleasure to deal with."** **"She's brilliant, and nice and understated with it. She's a real thinker. She gives practical and pragmatic advice as well as being technically first-rate."** - *Tax: Private Client, Chambers UK Bar 2019*

**'She is exceptionally calm, astute and thorough.'** - *Private Client: Personal Tax, Legal 500 2019*

**'A super bright and hugely experienced corporate tax lawyer.'** - *Tax (Corporate), Legal 500 2019*

**'She is exceptionally astute, calm, quick and thorough.'** - *Tax (VAT), Legal 500 2019*

The **"truly amazing"** Felicity Cullen QC specialises in advising the owners of closely held businesses on taxation. **"She is so accessible, very straightforward, bright and a pleasure to deal with,"** notes one interviewee. Another comments: **"She's brilliant, and nice and understated with it. She's a real thinker. She gives practical and pragmatic advice as well as being technically first-rate."** - *Tax (Private Client), Chambers High Net Worth 2018*

Has a broad tax practice, advising on corporate, personal and indirect tax matters. She often advises owner-managed businesses on corporate tax matters and also advises the owners on their personal tax issues.

**"Quietly impressive, considered and measured. Very user-friendly and approachable, with an easy manner. She offers practical and realistic opinions." "She is calm, very inventive, and is willing to get involved in a matter and invest time in it. She's a pleasure to deal with."** - *Tax (Private Client), Chambers UK 2018*

Well respected for her extensive experience of advising clients on complex tax issues. She also appears in litigation relating to all aspects of revenue law, acting for taxpayers and HMRC. She has further knowledge of criminal tax offences. **"Great technically. She provides very good objective advice." "She understands client sensitivities and is always contactable."** - *Tax, Chambers UK 2018*

**"She has a tremendous reputation among tax solicitors."** - *Tax (Private Client), Legal 500 2017*

**"Technically excellent, pragmatic and user-friendly."** - *Tax (corporate), Legal 500 2017*

**"Very highly regarded, with a loyal client base."** - *Tax (VAT), Legal 500 2017*

Well respected for her extensive experience of advising clients on complex tax issues. She also appears in litigation relating to all aspects of revenue law, acting for taxpayers and HMRC. **"Absolutely excellent. She gave us very balanced, clear advice, and weighed up different courses of action. She was particularly alert to the sensitivities involved."** - *Tax, Chambers UK 2017*

**"Her work includes both complex litigation and high-stakes advice"** - *Tax, Legal 500 2016*

Recommended as a leading silk in 'Private Client - Personal Tax', Felicity Cullen QC is **"Approachable and very straight forward"** - *Legal 500 2016*

Both Legal 500 and Chambers UK recommend her as a leading silk for tax. Furthermore, the Chambers UK Bar Awards shortlisted her as 'Silk of the Year' in 2015.

Handles significant corporate and business tax matters, and acts in all varieties of revenue cases. She is also noted for her expertise acting in an advisory role in private company and business transactions. "Extremely clear thinking, very meticulous and incredibly client-friendly. She has a keen eye for protecting the client's best interests in difficult circumstances." Acted for the taxpayer in a matter concerning subscribers for shares in close companies. - *Tax, Chambers UK 2016*

**"Her outstanding skill and reputation coupled with her clarity and charm are used to great effect in negotiations."** - *Private Client: Personal Tax, Legal 500 2015*

**"Very commercial and accessible, always willing to help, and charming to deal with."** - *Tax: Corporate, Legal 500 2015*

**"An exceptional ability to distil complex problems into clear advice."** - *Tax: VAT, Legal 500 2015*

Regularly provides advice on sophisticated City transactions, especially those involving private companies and businesses. In addition, she has an active contentious practice acting for taxpayers and HMRC in notable cases. **Expertise: "She is very bright and diligent, but also very practical. She is also very good at taking clients with her - they have great confidence in her and she will help them navigate the issues." Recent work:** She provided advice to Hong Kong clients wishing to invest in the Greenwich Peninsula property development scheme. - *Tax, Chambers UK 2015*

**"Provides a well-balanced view across the board on complex tax issues."** - *Legal 500*

**"Extremely diligent and well versed in the complex technicalities of corporate tax." - Legal 500**

**"Tenacity in negotiations, which is born out of absolute confidence in the strength of her technical position." - Legal 500**

**"The quality of her work and her attention to it was superb and I would not hesitate to use her again." - Chambers UK**

Noted by instructing solicitors for her **"modern approach."** They endorse her fully as **"when she sits round a table with you, she always brings added value with her insight into a case."** - Chambers UK

## **Tax**

Felicity deals with all aspects of revenue law with a particular focus on commercial tax, both in an advisory capacity and in the context of disputes.

On the advisory side, she has been involved in many large city transactions and is routinely involved in private company and business transactions.

The disputes side of her practice entails involvement in correspondence, settlement negotiations, and other forms of dispute resolution such as mediation, as well as appearances in tribunals and courts.

She has appeared in many leading tax cases in the courts in recent years and has acted for parties and as mediator in tax related mediations.

She also deals with personal taxation, including capital taxation, again in the giving of advice and assisting with the resolution of disputes.

## **Appointments**

CEDR Accredited Mediator

## **Personal Interests**

Equestrian sports, gardening, design and adventure, engaging in these pursuits when possible, the last mainly when travelling.