



Georgia Hicks
Year of Call: 2012



Georgia's areas of practice are employment, tax, and sports law. She regularly appears in the Employment Tribunal, First-tier Tribunal (Tax Chamber), EAT and Upper Tribunal (Tax and Chancery Chamber).

Georgia is an accomplished advocate, the quality of which is reflected in the numerous prizes she has received from her Inns of Court and elsewhere, including the James Hunt prize for best advocate in her year. She often receives plaudits for her thorough preparation and attention to detail.

In 2017 she was appointed to the Attorney General's Panel of Counsel (C Panel).

Recommendations

Possesses a thorough understanding of a broad array of employment law issues. She is an expert in claims of discrimination or unfair dismissal, as well as cases with tax elements. **"She is thorough, has a quick and excellent grasp of the issues and a great manner with clients."** Successfully acted for the respondent in *Guray v William Hill*, a case of automatic unfair dismissal and pregnancy and maternity discrimination. - *Employment, Chambers UK Bar 2021*

A rising junior with strong expertise in employment taxes. She frequently represents clients in the sports and media industry in matters involving income tax, IR35 and NI contributions. Hicks is also experienced in acting for the Revenue. **"Bright and really capable."** **"She is very articulate."** Acted in *Christa Ackroyd Media v HMRC*, an IR35 tax case. - *Tax, Chambers UK Bar 2021*

'Really hardworking, well prepared and persuasive. Doesn't leave a stone unturned.' - *Employment, Legal 500 2021*

'A very articulate advocate in court.' - *Tax: VAT, Legal 500 2021*

"She is adept at getting her head around complex multifaceted claims and in distilling the issues in a case." Acted for the taxpayer in *Professional Game Match Officials Ltd v HMRC*, which concerned the tax treatment and employment status of football referees. - *Tax, Chambers UK 2020*

'She makes a real contribution to a case team and is highly rated as an advocate.' - *Tax: VAT, Legal 500 2020*

"She is becoming a notable practitioner in tax litigation." - *Tax: VAT, Legal 500 2020*

Tax

Georgia has a strong practice in tax litigation, regularly receiving instructions from both HMRC and the taxpayer, in First-tier Tribunal, Upper Tribunal as well as in JR cases. Her main areas of specialism are employment tax, residency and domicile - she is particularly strong in the employment / tax cross-over and the IR35 intermediaries

legislation.

IR35

- *Kickabout Productions Limited v HMRC* (TC/2017/02499) – Georgia was instructed by the taxpayer in this successful appeal concerning the employment status of a well-known radio presenter. HMRC argued that the presenter would have been an employee such that the IR35 legislation applied and income tax and NICs were owed on sums paid via a personal service company. As one of the first cases to consider the employment status of a radio presenter, this is likely to be a *de facto* leading case with wide ramifications both for those appeals stayed behind it and all presenters within the industry. Awaiting judgment.
- *Paya, Willcox & Allday Media v HMRC* (TC/2014/03148; TC/2014/06207; TC/2016/00837) – Georgia was instructed as junior to Jonathan Peacock QC (11 New Square) and Marika Lemos (Devereux) in these appeals concerning the employment status of television journalists paid through personal services companies whilst working with the BBC. The issue was whether the personal services come within the IR35 regime. Being one of the first of many such IR35 cases concerning the entertainment industry (with a particular focus on presenters), this is being treated as a leading case, with both HMRC and taxpayers awaiting the outcome to determine how to address stayed appeals.
- *Christa Ackroyd Media Ltd v HMRC* (TC/2016/04992; UT/2018/0082) – Georgia has been instructed as junior to Jolyon Maugham QC in this appeal to the Upper Tribunal against the decision of the FTT ([2018] UKFTT 0069; [2018] S.T.I. 907), which found that the IR35 legislation applied to Ms Ackroyd's services supplied to the BBC, such that income tax and NICs is owed. The FTT granted permission to appeal on the 'control' test. Ms Ackroyd seeks permission to appeal on a new point: that her services were provided under a contract directly with the BBC such that s.49(1)(b) ITEPA 2003 does not apply. This novel point would have wide ramifications throughout the industry.

Taxation of Employees

- *Professional Game Match Officials Ltd v HMRC* [2018] UKFTT 528 (TC) – As junior to Jolyon Maugham QC, Georgia successfully represented the taxpayers in this appeal concerning the tax treatment and employment status of football referees. HMRC sought income tax and NICs in respect of referees whom it said were employed. Whilst the current appeal only concerned a group of some 40 match officials, the appeal has wider implications for referees across all tiers of English football (numbering some over 28,000 individuals). The judgment has developed the highly contentious and much-litigated 'control' and 'mutuality of obligation' tests. HMRC's appeal to the Upper Tribunal is being heard in 2020.
- *Pettigrew v HMRC* [2018] UKFTT 240 (TC) – Georgia was instructed by HMRC and led by Chris Stone (Band 3) in this case concerning the tax treatment of a payment made by the MOJ to a part-time employment judge in settlement of his claim for part-time worker discrimination. After a careful review of the relevant authorities, the FTT determined that the payment fell to be taxed as earnings under s.62 Income Tax (Earnings and Pensions) Act ("ITEPA") 2003. This case has brought clarity to the taxation of discrimination damages relating to events that occurred during employment.
- *Tottenham Hotspur Ltd v HMRC* [2017] UKUT 453 (TCC); [2018] 4 W.L.R. 17; [2018] S.T.C. 81; [2017] B.T.C. 535; [2018] S.T.I. 90 – Georgia was led by Jolyon Maugham QC in this appeal before both the First-tier (Tax) Tribunal ([2016] UKFTT 389 (TC); [2016] SFTD 803; [2016] STI 2499) and the Upper Tribunal ([2017] UKUT 453 (TCC); [2018] 4 W.L.R. 17; [2018] S.T.C. 81; [2017] B.T.C. 535; [2018] S.T.I. 90). The appeal concerned the tax treatment of payments made to two footballers, Peter Crouch and Wilson Palacios, on their transfer to Stoke FC. The question was whether the payments were "from employment" within the meaning of s.62 Income Tax (Earnings and Pensions) Act 2003. The judge accepted that the principle in the Court of Appeal case of *Henley v Murray* [1950] 1 All ER 908 applied and was binding: namely, that payments made in consideration of the abrogation of the contract were not "from" employment.
- *ICM (UK) Ltd v HMRC* (UKUT0472 (TCC)) – Georgia was instructed as junior to Akash Nawbatt QC in this

Upper Tribunal (Tax and Chancery Chamber) case concerning the correct approach to tri-partite employment contracts and the territorial reach of the Construction Industry Scheme (2016).

- *Emerald Contracting Ltd v HMRC* (TC/2015/02248) – Georgia was instructed as junior to Akash Nawbatt QC in this complex Construction Industry Scheme case that involved complex questions of the territorial scope of the scheme and the correct approach to complex contractual relationships, as well as issues concerning the employment status of individuals.
- *YPS Scaffolding Ltd & Ors v HMRC* (TC/2015/03673, TC/2015/03675, TC/2015/03676, TC/2015/05901) – Georgia was instructed as junior Marika Lemos in this case concerning the employment status of various individuals working for a group of companies. The companies were assessed as owing significant sums in unpaid PAYE and NI contributions in respect of individuals who were asserted as being self-employed but were, on HMRC's case, employees. The appellants' case was struck out.

DOTAS Cases

- *Hyrax Resourcing Limited & Ors v HMRC* (TC/2017/04389; TC/2017/04408; TC/2017/04410) – Georgia was instructed by HMRC as junior to Akash Nawbatt QC in this successful application – the first of its kind – for an order under s314A and s306A Finance Act ("FA") 2004 that the arrangements in question were "notifiable arrangements" within the meaning of s306(1) FA 2004.
- *Connaught Corporate Solutions Limited v HMRC* (TC/2017/05527) – Georgia was instructed by HMRC in this successful application for a penalty under s.100C Taxes Management Act 1970 for failing to comply with s.313C FA 2004 DOTAS information notices. Again, this is the first application of its kind. The notices were issued following Channel 4 Dispatches programme, 'How the Rich Avoid Tax' but the taxpayers refused to comply. A test case for HMRC, the judgment will shed light on the status of such notices.

Judicial Review (Tax)

- *R (Glencore) v HMRC* [2017] EWCA Civ 1716; [2017] BTC 32 – Georgia was instructed by HMRC as junior to Timothy Brennan QC in this first case concerning diverted profits tax, a new tax introduced by the Finance Act 2015. The taxpayer sought judicial review of HMRC's decision to issue it with a charging notice under s.95 Finance Act 2015. The Court of Appeal held that judicial review was not appropriate where alternative remedies within the statutory scheme existed. The case is an important authority on the applicability of judicial review in the tax context.
- *I Ltd v HMRC* (2016-2017) – Whilst under investigation by HMRC, the taxpayer sought repayment of VAT from HMRC. Georgia gave advice to a taxpayer on a novel JR point; namely, that it could be used to review the lawfulness of a failure to act in the exercise of a public function.

Residency / Domicile

Georgia is regularly instructed in domicile and residency cases, including the following:

- *Gaines-Cooper v HMRC* (SC/3095/2005 and TC/2017/02594) – Georgia was instructed by HMRC as junior to Chris Stone and Akash Nawbatt QC in this case concerning the residence and domicile of Mr Gaines-

Cooper, following on from the 2006 Special Commissioners hearing. The case addresses issues including residence, domicile, the transfer of assets abroad and settlements legislation. The hearing is due to take place in November 2019.

- *Charles Brett v HMRC* (2019) – Georgia has been instructed (sole counsel) in this domicile case, due to be heard in 2020.
- *S v HMRC* (2016-2017) – Georgia was been instructed by HMRC as junior to Akash Nawbatt QC in this domicile case to determine the domicile of an individual with a complex domicile history.
- *R v HMRC* (2014-2016) – Georgia was instructed by HMRC as junior to Chris Stone and Akash Nawbatt QC in this domicile case. The taxpayer was a high net worth individual, seeking to prove that he had displaced his UK domicile of origin. After years of dispute, the taxpayer eventually conceded.

Indirect Tax

- *ASC Handling Ltd v HMRC* (2017-2018) – Instructed by the taxpayer, Georgia gave advice on this air handling firm's liability to pay air passenger duty collected by an airline that subsequently went bankrupt.
- *Clipper Group Holdings Ltd v HMRC* (TC/2012/03394) – Instructed by HMRC and led by Jonathan Hall QC in this high value case concerning unpaid Customs and Excise duty on illegally diverted consignments of alcohol. The Appellant argued that the assessment was unreasonable and disproportionate as they were not a party to the fraud. HMRC relied on reg.5 of the Excise Goods (Accompanying Documents) Regulations 2002 and Butlers Ship Stores and successfully resisted their application for wide-ranging specific disclosure at a preliminary hearing. The appeal was withdrawn in January 2016.

Employment

Georgia has a strong and diverse practice in employment law. She has significant experience representing clients in Employment Tribunals, including multiple-day hearings in whistleblowing and discrimination claims, as well as in the EAT. Georgia represents both claimants and respondents from both the private side (including some well-known brands) and the public side, regularly appearing for the Treasury Solicitors and the Metropolitan Police. In addition to her advocacy work, Georgia also has extensive advisory experience, developing a particular specialism in employment status– an area in which her experience in the tax field is invaluable.

Georgia assisted with the most recent edition of *Discrimination Law* (Bloomsbury Professional), contributing to chapters on Discrimination in Education, Discrimination in the Provision of Goods and Services, Discrimination in the Provision of Premises and Housing, Discrimination in Clubs and Associations, and Exemptions. She is appointed to the Attorney General's Panel of Counsel (C Panel).

Tribunal cases include:-

EAT

- *Jakkhu v Network Rail Infrastructure Limited* (UKEATPA/0007/17/RN) (UKEAT/0276/18/LA) (2017) - Georgia was instructed by the respondent in this claim for disability discrimination (s.13 and s.15 Equality Act 2010) and failure to make reasonable adjustments. The case has been to the EAT twice. At the first EAT hearing the claimant initially appealed against the Employment Tribunal's preliminary finding that he was not disabled by reason of depression at the material time. Georgia represented the respondent at the EAT and was successful in persuading the tribunal that there was no error of law in the judge's reasoning, which included issues of fluctuating effects and deduced effects. At the second EAT hearing the Claimant argued

that the ET had fallen into errors of law in the way it applied the tests for s.13 (direct) and s.15 Equality Act 2010 discrimination. Two grounds of appeal were successfully resisted. The EAT found, however, that the judge had made a technical fault in erroneously considering the law of vanishing dismissals. This point is being remitted to the ET for a rehearing in 2020.

- *Thomas v BNP Paribas Real Estate Advisory and Property Management UK Ltd* (2016) UKCAT/0134/16/JOJ- UKCAT/0134/16/JOJ- Georgia successfully represented the Claimant/Appellant at the EAT in this case about the fairness of a redundancy process. The EAT held that, having found the process was “perfunctory and insensitive”, it was perverse for the Employment Tribunal to have found it to be fair.
- *Mrs D Chadburn v (1) Doncaster & Bassetlaw Hospital NHS Foundation Trust (2) Jo Mann* (UKCAT/0259/14/LA) (2015), Bar Pro Bono Unit - Georgia represented the Claimant in this appeal against an award for costs

Employment Status

- *Illgner v Winkontent Ltd* (2018) – Georgia has been instructed by the claimant as junior to Bruce Carr QC in this claim against Monocle for unlawful deduction of wages. As the claimant was engaged by Monocle as an unpaid intern, the tribunal will have to determine whether she was a worker at the material time.
- *McGregor v P&O Ferries* (2018) – Georgia has been instructed by the respondent in this claim for unfair dismissal, direct disability discrimination, failure to make reasonable adjustments and holiday pay. Whilst the respondent accepts the claimant (on a zero hours contract) was a worker, the tribunal will have to determine whether she was also an employee at the material time.
- *Khan v (1) Synergise Consulting Ltd and (2) ES Field Delivery UK Ltd* (2018) – Georgia is instructed by the second respondent in this claim for disability discrimination (s.13, s.15, s.19 and ss.20-21 Equality Act 2010) and unfair dismissal. The case raised interesting issues about who employed the claimant, who was engaged to work for the Ministry of Defence via a third party, employment agency and personal services company.
- *Gabriel v LVMH* (2018) – Instructed by LVMH, Georgia successfully resisted this claim for constructive unfair dismissal brought by someone working at a beauty concession at Debenhams. As the claimant worked for LVMH out of a department store run by another entity, the claim raised interesting issues about who the correct employer was.
- *Kowal & Ors v The Doctors Laboratory Limited* (2018) – Georgia was instructed by the Respondent and led by Timothy Brennan QC in this group litigation concerning the employment status of courier drivers. This is another case in the contentious and highly publicised field of employment status. The claimants brought claims for holiday pay, unauthorised deductions from wages, as well as race discrimination. The claim was subsequently settled.
- *Neal v Biss & Ors* (2016) - Georgia successfully represented the claimant in this dispute over employment status and unfair dismissal

Discrimination and Harassment

- *Chadwick v BT* (2019) - Georgia is instructed on behalf of BT in this claim for s.15 disability discrimination and unfair dismissal.
- *Guray v William Hill* (2019) - Georgia is instructed on behalf of the respondent in this claim for pregnancy

discrimination and failure to carry out a workplace pregnancy risk assessment.

- *Jakkhu v Network Rail Infrastructure Limited* (2018) – Georgia successfully resisted this claim for disability discrimination (s.13 and s.15 Equality Act 2010), failure to make reasonable adjustments and harassment in a 5-day hearing before Cambridge employment tribunal, winning on each and every claim. The case raised complex legal and factual issues relating to reasonable adjustments. The claimant is seeking permission to appeal to the EAT.
- *Behzadifar v BA* (2018) – Instructed by British Airways, Georgia successfully resisted this claim for discrimination arising from a disability (s.15 Equality Act 2010) and failure to make reasonable adjustments, winning on all grounds.
- *Slaven v BA* (2017-2018) – Georgia successfully resisted this claim for disability discrimination and unfair dismissal in a 5-day hearing before EJ Heal.
- *Beardmore v John Lewis* (2017) – Georgia successfully resisted claims for sexual orientation discrimination and unfair dismissal. It took place over 5 days in Birmingham Employment Tribunal in April 2017.
- *Kalkhoran v John Lewis* (2017) – Georgia successfully resisted this claim for race discrimination and victimisation.
- *Bilko v Power Leisure Bookmakers* (2016) - Georgia successfully represented the Respondent in this multi-day hearing, resisting claims for unfair dismissal, race and sex discrimination, and whistleblowing detriments.
- *Alexander v Westminster Bridge Hotel* (2016) - Georgia successfully represented the respondent in this case, which involved both a successful strike out application and multi-day hearing about discrimination and unfair dismissal
- *Thomas v BNP Paribas Real Estate Advisory and Property Management UK Ltd* (2015) - Georgia represented the Claimant in this multi-day redundancy, age and disability discrimination case
- *Turkovic v Chapters Taverns* (2013) - Georgia successfully defended this multi-day claim for unfair constructive dismissal and sexual orientation discrimination, winning on all grounds

Breach of Contract

- *Moyo v PwC* (2018) – Georgia advised on and successfully resisted this claim for breach of contract after an employee was dismissed for failing to evidence his right to remain in the UK. She has advised on issues involving jurisdiction, breach of contract and immigration.
- *Cook v Network Rail* (2017) – Georgia successfully resisted this breach of contract and unlawful deduction of wages claim.

Unfair Dismissal

- *Patel v William Hill* (2019-2020) - Georgia is instructed in this unfair dismissal claim, due to be heard in 2020.
- *Tickner v Thomson Reuters* (2018) – Georgia represented the respondent in this claim for unfair dismissal and unlawful deduction of wages. The employee in question had been dismissed for gross misconduct after harassing a female colleague.

-
- *Crabtree v Fuller* (2018) – Georgia was instructed by Fullers and successfully resisted this claim for unfair dismissal.
 - *Lowman & Walker v Network Rail* (2018) – instructed by Network Rail, Georgia successfully resisted this claim for unfair dismissal, wrongful dismissal, and trade union related automatic unfair dismissal.
 - *Turkovic v Chapters Taverns* (2014) - Georgia successfully defended this four day claim for unfair constructive dismissal and sexual orientation discrimination, winning on all grounds

Whistleblowing

- *Ojo v The Commissioner of Police of the Metropolis (Metropolitan Police Service)* (2018) – Georgia successfully resisted this claim for whistleblowing brought by a police constable against the Metropolitan Police Service. After a 5-day hearing, EJ Morton held that the claimant had not made protected disclosures relating to road safety. The claimant's application for permission to appeal was refused.
- *JMJ v Coca Cola* (2015) – Instructed by Coca Cola as junior to Akash Nawbatt QC, Georgia was successful in defending this claim for whistleblowing, victimisation and unfair dismissal.
- *James Patrick v The Commissioner of Police of the Metropolis (Metropolitan Police Service)* (2014) – Georgia represented the MPS as junior counsel to Pete Edwards, in successfully defending this multi-faceted whistleblowing claim.
- *Anthony Reed v Delacey & Sons* (2013) - Georgia won this four day constructive unfair and whistleblowing claim.

Unlawful Deduction of Wages and Human Trafficking

- *Cook v Network Rail* (2017) – Georgia successfully resisted this breach of contract and unlawful deduction of wages claim.
- *Roucou v (1) Esparon; (2) Frederick* - Georgia acted pro bono for the Anti-Trafficking and Labour Exploitation Unit in this claim, which included allegations of unlawful deduction of wages and discrimination.
- Georgia was involved in the landmark first instance case of *Tirkey v Chandok* for the Anti-Trafficking and Labour Exploitation Unit, in which the Employment Tribunal held that caste discrimination was included in the concept of race discrimination under the Equality Act 2010

Redundancy and Unfair Dismissal

- *McDermott v Chas a Blatchford* (2015) - Georgia successfully represented the respondent in this multi-day redundancy and unfair dismissal case
- *Thomas v BNP Paribas Real Estate Advisory and Property Management UK Ltd* (2015) - Georgia represented the Claimant in this multi-day redundancy, age and disability discrimination case
- *Wilkinson v NHBC* (2012) – Georgia assisted Akash Nawbatt QC in successfully defending this claim for

constructive unfair dismissal

Sports Law

Georgia is forging a practice in sports law and accepts instructions in all aspects, including taxation, disciplinary matters, discrimination, employment, personal injury, and contractual disputes. She has led cases in her own right, including advising a firm of solicitors on how to issue proceedings abroad against a footballer, based in the Netherlands, now playing for a Russian club.

Georgia has appeared in a number of important and high-profile employment tax cases in the sports sector. She was led by Jolyon Maugham QC in *Tottenham Hotspur v HMRC* (FTT and UT), which determined that payments made to players on their transfer to Stoke City FC were not "from employment" within the meaning of s.62 Income Tax (Earnings and Pensions) Act 2003. She represented a sports radio host in his successful IR35 appeal (*Kickabout Productions Ltd v HMRC*). And she represented the Professional Game Match Officials Ltd in their appeal against assessments for income tax and national insurance contributions (also led), successfully persuading the FTT that referees were not employees (*PGMOL v HMRC*). HMRC's appeal to the Upper Tribunal is due to be heard in 2020.

Off-payroll working (IR35)

Georgia is gaining a reputation as one of the leading juniors in matters relating to employment status and IR35.

Recent cases include:

- Representing a sports radio host in his successful IR35 appeal, *Kickabout Productions Ltd v HMRC*
- Acting as junior counsel for BBC newsreaders in an IR35 dispute with HMRC (*Paya & Ors v HMRC*);
- Represented Christa Ackroyd in her IR35 appeal before the Upper Tribunal (*CAM Ltd v HMRC*)
- Represented PGMOL in their successful appeal about the employment status of referees (*PGMOL v HMRC*).

Georgia is ranked as an 'Up and Coming' tax junior in Chambers UK 2020: **"She is adept at getting her head around complex multifaceted claims and in distilling the issues in a case."** "She is becoming a notable practitioner in tax litigation." - Legal 500 2019

Memberships and Associations

ELA, FRU, ELBA, COMBAR, RBA, PNBA, PIBA, IFS

Awards and Scholarships

James Hunt Scholar (Advocacy) - Gray's Inn

Ede and Ravenscroft Scholar (Advocacy) - Gray's Inn

Birkenhead Scholar (Academic) - Gray's Inn

David Karmel Scholar (Academic) - Gray's Inn

The Norman Tapp Memorial Prize for Excellence in Mooting - Gray's Inn

LawWorks & Attorney General Student Award, Best New Student Pro Bono Activity for *Vocalise*

Appointments

Appointed to the Attorney General's Panel of Counsel (C Panel) in 2017

Education

University of Oxford, BA (Hons) English Language and Literature (First Class)

City University GDL (Distinction)

City University London BPTC (Very Competent)