

## Kate Balmer

CALL 2009



## Areas of Expertise

• Employment • Commercial Litigation and Disputes • Tax • Dismissals & Employment Rights • Restrictive Covenants & Injunctions • Employment Income Taxation • Equality • Corporate Tax & Taxation of Businesses • Employers' Liability • Industrial Relations • National Minimum Wage (NMW) • Pay, Incentives and Pensions • Off-payroll working (IR35) • Investigations • Technology

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Kate is a leading junior barrister at Devereux Chambers specialising in employment law. She is ranked as a Band 1 Leading Junior in the Legal 500, frequently instructed against King's Counsel and identified as a 'future candidate for silk'. Kate is frequently instructed by Magic Circle firms, leading law firms, high-profile employers and government bodies such as the MoJ and House of Commons.

In 2024, Kate was appointed to the Attorney General's 'A' Panel of Counsel, a small panel of barristers appointed to advise and represent the UK Government in its most complex civil and EU cases, often appearing against King's Counsel.

Kate is also a member of the Employment Law Bar Association (ELBA) Management Committee; a member of the Employment Lawyers' Association (ELA) Race Equality Committee; an elected member of Middle Temple's Hall Committee and Education Committee; contributing author to 'Discrimination Law', published by Bloomsbury Professional; an appointed pro-bono Advocate Reviewer; and Head of Pupillage at Devereux Chambers.

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## Recommendations

**"Kate is fantastic. She's over the detail and the strategy in equal measure, she's calm and assured under pressure, and deadly in the courtroom. She is just all round excellent."** - *Legal*

*500 2026 - Band 1, Leading Junior*

**"Kate is exceptional and in a class of her own. Her ability to quickly take in and understand complex detailed facts is outstanding. She is also robust, emotionally intelligent, articulate and extremely knowledgeable."** - *Legal 500 2024*

**"Consistently works to make instructing solicitors' lives easier, and a fantastic cross-examiner."** - *Legal 500 2023*

**"Extremely timely and helpful."** - *Legal 500 2023*

**"She's incredibly thorough; very good at putting clients at ease, particularly nervous witnesses. She has a good feel for the shape of a case and is a very thorough and clear cross-examiner."**

**"She is a responsive and practical barrister, who is quick to understand difficult legal points from a client's perspective and very decisive."** - *Chambers UK Bar 2022.*

**"A first-choice junior for whistleblowing claims with great worklevels – a solid person to have on the team."** - *Legal 500 2022.*

*Ranked as a Leading Junior - Legal 500 2022.*

**"Very clever and extremely client-friendly, she is a great advocate."** - *Chambers UK Bar 2021*

**"Always fully prepared and her cross-examination is excellent." "She's very client-friendly and extremely bright and hard-working."** - *Chambers UK Bar 2021*

**"A great advocate who is diligent, sharp and hard-working. Robust and impressive in cross-examination. Diligent, sharp and good with clients; it is also evident just how much she cares."** - *Legal 500 2021*

**"A very clear-sighted barrister who is able to see through to the crux of really complex matters."** - *Chambers UK Bar 2020*

**'Extremely diligent and all over the detail as well as really good and patient in cross-examination.'** - *Legal 500 2020*

**'Once she enters the room, she is a ferocious advocate.'** - *Legal 500 2020*

**"Responsive, conscientious and well prepared. She is good with clients, approachable and good on her feet"** - *Chambers UK Bar 2019*

**"She is an effective barrister" and "always well prepared"** - *Legal 500 2019*

**"She is endlessly knowledgeable, always on top of the documents and a barrister who engages well with solicitors and clients"** - *Chambers UK 2018*

**"Her advocacy compares favourably even to more senior practitioners"** - *Legal 500 2017*

**"She is an excellent junior counsel who keeps on growing in her practice" "she is exceptionally good with clients - she puts them at ease and is responsive"** - *Chambers UK 2017*

**"Her forensic analysis and eye for detail are excellent"** - *Legal 500 2016*

"Diligent, clever, good with clients and great at cross-examination, she's everything you want in a junior barrister" - *Chambers UK 2016*

"Absolutely fantastic and very tenacious in cross-examination", "has a very nice style with witnesses and judges, and always delivers." - *Chambers UK 2015*

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## Expertise

### Employment

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Kate is ranked as a Band 1 leading Employment practitioner in the Legal 500 2025. Kate frequently represents clients in high value and multi-day tribunal claims, as well as hearings in the EAT and High Court. Kate has appeared in the Court of Appeal, both led and unled, and in the Supreme Court as a junior.

Kate's work covers the full spectrum of employment related issues including discrimination, whistleblowing, high value pay disputes, trade union disputes, interim relief and injunctions, artificial intelligence at work, employment status and employment related tax. Kate also routinely conducts complex workplace investigations into grievances, disciplinaries and appeals for her clients. Kate also has extensive experience of preparing witnesses to give evidence at tribunal and can provide bespoke witness familiarisation sessions upon request

#### Recent work Includes:

- X v Investment Bank (ET, 2025) – represented an international investment bank in a high value whistleblowing claim;
- X v Y (ET, 2025) – defended a highly complex disability discrimination and whistleblowing claim as sole junior to Diya Sen Gupta KC;
- X v Q (ET, 2025) – represented a senior executive seeking privacy orders in a high value claim involving allegations of sexual harassment;
- X v International Bank – (ET, 2025) represented an international bank in a high profile sex discrimination and equal pay claim;
- Logo v Payone GMBH & Ors [2025] EAT 95 – represented the appellant in the EAT in a complex race discrimination claim;
- House of Commons (ET, 2025) – advising the House of Commons on potential strike action by its staff members.

Kate is a contributing author to 'Discrimination Law' published by Bloomsbury Professional and a member of ELA's Race Equality Committee. Kate has also given seminars and had articles published on a range of employment law topics, including artificial intelligence in the workplace, discrimination, redundancy procedure, employment status and whistleblowing.

## Tax

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Kate has a substantial tax practice, appearing in the FTT and UT on many occasions without a leader and, as a junior, in both the Court of Appeal and Supreme Court.

Kate's expertise is recognised by Legal 500 2025, in which she is ranked as a Leading Junior for Corporate Tax. Kate is also ranked by Chambers UK 2024 for Tax. The directories particularly highlight Kate's strong advocacy skills, as well as her expertise on the cross-over between employment and tax.

### Recent work includes:

- X v HMRC (2025) – appeared as junior for HMRC in a high value corporate residence case;
- Lloyds Asset Leasing v HMRC (2023) – appeared as junior for HMRC in an extremely high value (circa ?1 billion) claim involving cross-border group relief;
- DSJ v HMRC [2020] EWCA Civ 1705 – appeared as sole junior for HMRC in a three day Court of Appeal hearing on a significant and widely reported company residence case. Kate also appeared at both the FTT and UT hearings below;
- Corte Diletto v HMRC [2020] UKFTT 75 (TC) – represented HMRC unled in a VAT matter concerning the correct classification of vegan food items. The case was widely reported including in the Tax Journal in in February 2020;
- Atherton v HMRC [2019] UKUT 0041 (TCC) – represented HMRC without a leader at a full multi-day Upper Tribunal hearing on a tax avoidance scheme;
- CBS v HMRC [2019] EWCA Civ 474 – sole junior to Akash Nawbatt KC in the Court of Appeal in the first case to consider the new Managed Service Company legislation in s 61B ITEPA 2003;
- Morrison Trust v HMRC [2019] EWCA Civ 93 – sole junior to HMRC in a widely reported case involving a capital gains avoidance scheme;

- *Credit Suisse v HMRC* [2019] EWHC 1922 – sole junior to Akash Nawbatt KC in the first case to consider the Bank Payroll Tax legislation;
- *Whyte v HMRC*, UT/2018/01174 – representing HMRC in the UT against a KC. UTJ Andrew Scott made reference to “the considerable force in the detailed submissions ably made by Ms Balmer” (at [45]).

## Commercial Litigation and Disputes

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Kate has significant experience of commercial matters in the County Courts and High Court. Kate has provided advice and assistance in respect of claims involving breach of contract, restrictive covenants, breach of settlement agreements, breaches of confidentiality, stress at work and other issues.

Kate has also advised and represented clients in claims involving the non-employment provisions of the Equality Act 2010. This includes housing; education; the provision of goods and services; and transport.

## Off-payroll working (IR35)

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Kate has extensive experience in employment status and IR35, both in the public and private sectors. Her work in this area has included litigating high profile IR35 cases for HMRC, as well as providing written advice to private clients on IR35 issues.

### **Recent work has includes:**

- *X v HMRC* – representing the respondent without a leader, and leading a more junior barrister, on a series of high profile employment status cases involving celebrity sportspeople;
  - *V v HMRC* - representing HMRC in a claim involving issues of employment status;
  - *X v BBC* - representing the BBC in a claim involving issues of employment status;
  - *X v HMRC* – represented the respondent, as junior to a QC, on a high profile employment status case involving a sports presenter;
  - *Christianuyi* [2019] EWCA Civ 474 – instructed on behalf of HMRC in a Court of Appeal case involving managed service companies.
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## Appointments

Appointed to the Attorney General's 'A' Panel of Counsel (2024)

Appointed Head of Pupillage at Devereux Chambers (2023)

Elected to Middle Temple's Hall Committee (2023)

Appointed to the Attorney General's 'B' Panel of Counsel (2020)

Appointed to the Attorney General's 'C' Panel of Counsel (2013)

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## Awards and Scholarships

Harmsworth Scholarship, Middle Temple

Clyde & Co Prize for the Highest Mark in Tort

Award for Outstanding Achievement in Undergraduate Studies

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## Education

BA in Politics and History (First Class)

Graduate Diploma in Law (Distinction)

Bar Vocational Course (Very Competent)

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## Personal Interests

Kate is a keen amateur actress and sports enthusiast. Kate holds a black belt in karate. In 2015, she ran the London Marathon on behalf of Barnados. She also enjoys skiing and sailing.

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## Awards



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## For enquiries & instruction please contact



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