



Kate Balmer
Year of Call: 2009



Kate is a leading junior barrister specialising in employment and employment related tax matters. She frequently represents clients in the Employment Tribunal, High Court and Employment Appeal Tribunal. Kate's clients include large banking institutions, high street retailers, FTSE 100 companies, government bodies and high profile individuals. Kate has appeared in the Court of Appeal without a leader and the Supreme Court as a junior.

Kate's expertise is recognised by Chambers UK who rank Kate as a leading junior in Employment, saying: *"She is endlessly knowledgeable, always on top of the documents and a barrister who engages well with solicitors and clients."* The Legal 500 also ranks Kate as a leading Corporate Tax junior, noting that *"her advocacy compares favourably even to more senior practitioners."*

Kate is on the Attorney General's C Panel of Civil Counsel to the Crown.

Recommendations

Represents high-profile employers, including government departments and large banking institutions, in all manner of employment matters, with specific focus on issues involving tax complications. Her cases concern a variety of issues including alleged discrimination and whistle-blowing. **"Responsive, conscientious and well prepared. She is good with clients, approachable and good on her feet."** Instructed on behalf of ADASHN, an international charity, to defend a claim brought by its former CEO. - *Employment, Chambers UK Bar 2019*

'She is an effective barrister.' - *Tax (Corporate), Legal 500 2019*

'Always well prepared.' - *Tax (VAT), Legal 500 2019*

Represents high-profile employers and large banking institutions in all manner of employment matters. She is highly regarded for her impressive client-handling skills. **"She is endlessly knowledgeable, always on top of the documents and a barrister who engages well with solicitors and clients."** Instructed on behalf of HSBC bank to defend a religious belief discrimination claim. - *Employment, Chambers UK 2018*

"Her advocacy compares favourably even to more senior practitioners." - *Tax (corporate), Legal 500 2017*

Represents high-profile employers and large banking institutions in all manner of employment matters. She is highly regarded for her impressive client-handling skills. **"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."** Successfully defended Network Rail in an equal pay and unlawful deductions claim. - *Employment, Chambers UK 2017*

"Her forensic analysis and eye for detail are excellent" - *Tax: Corporate, Legal 500 2016*

"Practises in employment, commercial and tax law, and is **an experienced High Court and tribunal advocate.** She is noted as being a hard worker who gets results for her clients. **"Diligent, clever, good with clients and great at cross-examination, she's everything you want in a junior barrister."** "She's an absolute joy and is

very approachable, and very easy to work with." Acted for Barclays Bank in a claim brought by a former employee alleging disability discrimination, part-time worker discrimination and unfair dismissal." - *Employment, Chambers UK 2016*

"A baby junior who is widely considered to be able well beyond her years of call. She has standout expertise on the crossover between employment and tax. **Expertise: "Absolutely fantastic and very tenacious in cross-examination."** **"She produces Rolls-Royce witness statements, has a very nice style with witnesses and judges, and always delivers."** - *Employment, Chambers UK 2015*

"Kate achieved an excellent result and did a fantastic job presenting the case. The client was over the moon with the result and went out of her way to tell me how impressed she had been with Kate" - *Partner, Clyde & Co.*

"Kate's work was excellent. The standard of her preparation, advocacy and client care has undoubtedly helped us re-enforce our relationship with an important client" - *Baites Wells and Braithwaite*

"Kate did a stunning job. I was really impressed with her cross examination and submissions. Very good client and witness handling skills too." - *Instructing Solicitor, City firm*

Employment

Kate is ranked as a leading Employment practitioner in Chambers UK 2018.

Kate regularly represents clients in high value and multi-day tribunal claims, as well as appeal hearings before the EAT. Kate's clients include international airlines, high street chains, supermarkets, banks, beauty brands, health care providers, charities and a wide range of public and private sector clients and private individuals.

Kate's recent cases in the Employment Tribunal include:

- **Z v Barclays Bank Plc (2018)** - representing the respondent in an ongoing claim involving complex issues of territorial jurisdiction.
- **S v HSBC (2018)** - representing the respondent in an ongoing unfair dismissal, disability discrimination and victimisation claim.
- **X v Home Office (2018)** - representing the respondent in an ongoing age discrimination claim.
- **Y v MoD (2018)** - representing the respondent in an ongoing associative disability discrimination claim.
- **A v NMC (2018)** - representing the respondent in an ongoing race and disability discrimination claim.
- **X v C Ltd (2018)** - representing the respondent in an ongoing victimisation, sex discrimination and pregnancy/maternity claim.
- **X v Galaxy Hospitality (2017)** – representing the respondent in an ongoing unfair dismissal and victimisation claim.
- **W v M&S (2017)** – representing the respondent in an unfair dismissal and disability discrimination claim.
- **C & Ors v Estee Lauder Cosmetics Ltd (2017)**
– representing the respondent in relation to claims for race and sexual orientation discrimination.

Recent cases in the EAT or other courts include:

- **S v Rochdale Borough Council (2018)**

- providing ongoing advice in relation to appeal proceedings before the EAT.

- **X v HMRC (2018)** - representing the respondent, as junior to a QC, on a high profile employment status case involving a celebrity sportsperson.

Kate's recent advisory work has included:

- **X v E Ltd (2018)** - advising the respondent company on a multi-million pound National Minimum Wage enquiry.
- **X v TG (2018)** - providing advice on the merits in relation to a disability discrimination claim.

Tax

Kate is ranked as a leading Corporate Tax practitioner in the Legal 500 2018.

Kate has substantial experience in the FTT, appearing without a leader in complex and multi-day cases. Kate has also appeared in the UT a number of times without a leader and, as a junior, in the Court of Appeal and Supreme Court.

Kate's recent FTT cases without a leader have included:

- **Atherton v HMRC [2017] UKFTT 831** – representing HMRC at a full multi-day FTT hearing on a tax avoidance scheme.
- **Townend v HMRC [2016] UKFTT 276 (TC)** – representing HMRC at a full multi-day FTT hearing in a penalties case involving allegations of dishonesty.
- **Ridgeway v HMRC [2016] FTT TC/2013/04426** – representing HMRC at a full multi-day FTT hearing on a pension scheme case.
- **Thorne v HMRC [2016] UKUT 0349 (TCC)** – representing HMRC at a full Upper Tribunal hearing concerning a claim to sideways loss relief.
- **Hardy v HMRC [2016] UKUT 0332 (TCC)** – representing HMRC at a full Upper Tribunal hearing relating to CGT.

Kate has also done numerous recent cases as a junior including:

- **Michon & Ors v HMRC (FTT, 2018)** - sole junior to Akash Nawbatt QC in a directors' loan write off case.
- **X v HMRC (FTT, 2018)**
 - sole junior to Adam Tolley QC in a high profile employment status appeal involving a celebrity sportsperson
- **MCE Insurance & Ors v HMRC (FTT, 2018)** - sole junior to Adam Tolley QC in group appeals concerning employment related benefits
- **CBS v HMRC [2018] UKUT 0010 (TCC)** - sole junior to Akash Nawbatt QC in the UT in the first case to consider the new Managed Service Company legislation in s 61B ITEPA 2003.
- **DS Jersey v HMRC [2017] UKFTT 0565 (TC)**
 - sole junior to Akash Nawbatt QC in a significant and widely reported company residence case.

- **X v HMRC (FTT, 2017)** – instructed as sole junior to leading tax counsel from another set of chambers (Adam Tolley QC) in a high profile employment status case.
- **Michon Ltd & Ors v HMRC (FTT, 2016-2107)** – sole junior to Akash Nawbatt QC in a series of related appeals known as the “Tenon loan waiver” cases.
- **M & Ors v HMRC (FTT, 2017)** – instructed as sole junior to leading tax counsel from another set of chambers (Adam Tolley QC) in a series of appeals relating to employee benefit trusts.
- **Eclipse Film Partners No 35 LLP v HMRC [2016] UKSC 24** – sole junior to Jolyon Maugham QC on a Supreme Court appeal concerning the FTT’s jurisdiction to make an order for costs and the proper interpretation of the FTT Rules of Procedure.
- **Christianuyi Ltd & Ors v HMRC [2016] UKFTT 272 (TC)** – sole junior to Akash Nawbatt QC in the first case to consider the new Managed Service Company legislation in s 61B ITEPA 2003.
- **H v HMRC (FTT, 2016-2017)** – junior to Jolyon Maugham QC in a high value and factually complex tax appeal concerning CGT, VAT and employment status.
- **Reed Employment v HMRC [2015] EWCA Civ 805** – sole junior to leading tax counsel from other chambers (Malcolm Gammie QC and Adam Tolley QC) for five years on the complex and high value (circa £158 million) Reed employment litigation.

Commercial Litigation

Kate has extensive 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.

Appointments

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

Awards and Scholarships

2009 - Highest Mark in Advanced Civil Litigation

2008 - Clyde & Co Prize for the Highest Mark in Tort

2008 - Harmsworth Scholarship, Middle Temple (£10,000)

2007 - Outstanding achievement in undergraduate studies (£5,000)

Education

BA in Politics and History (First Class)

Graduate Diploma in Law (Distinction)

Bar Vocational Course (Very Competent)

Personal Interests

Kate is a keen amateur actress and sports enthusiast. She holds a black belt in Karate and, in 2015, ran the London Marathon on behalf of Barnados. Kate is also involved with a number of charities and volunteers as a Girl Guide Leader in her local area.