



**Max Schofield**  
Year of Call: 2016



Max Schofield is a specialist indirect tax barrister. He has been instructed to advise and appear on a broad range of tax cases concerning VAT, SDLT, Customs and Excise Duties. He has a busy practice far beyond his call and has represented clients in the Tribunals, High Court, and Court of Justice of the European Union.

"Max is a rising star; he is attentive, responsive and utterly convincing and compelling when discussing technical VAT matters with specialists and laypersons alike" - Chambers and Partners Guide, 2023.

Max is currently ranked as a "Leading Junior" for Indirect Tax in both the 2024 Legal 500 directory (Tier 3), and in the Chambers and Partners UK Bar 2024 directory (Band 3). He was listed as a "Rising Star" for VAT in 2022 by Legal 500 and in the Chambers and Partners UK Bar 2023 directory as "Up and Coming".

His clients have included social media platforms, television channels, food and drink manufacturers, online casinos, fiscal representatives, and universities.

In addition to indirect tax disputes, Max utilises his tax expertise to advise on insolvency proceedings and professional negligence cases concerning accountants, solicitors, and tax advisors.

Max also has a broader interest in food and drink law outside of VAT and customs classification, including matters of advertising law, labelling regulations, health claims, and Protected Designations of Origin (PDO).

## Recommendations

Max Schofield is ranked in the Chambers and Partners 2024 Tax: Indirect Tax, London Bar edition.

Max Schofield is ranked in the Legal 500 2024 Tax: Corporate and VAT/Indirect Tax Leading Juniors London Bar edition.

**"Confident and capable even when handling the biggest cases. He's a hugely intellectual man whose views are very considered."** - Chambers UK Bar 2024

**'Max is carving a name for himself in this field. He is deeply immersed in VAT and is very popular among clients; he is an excellent junior.'** - Tax: VAT and Excise, Legal 500 2024

**"Max is a rising star; he is attentive, responsive and utterly convincing and compelling when discussing technical VAT matters with specialists and laypersons alike."** - Tax, Chambers UK 2023

**'Max is clearly compassionate and puts a great deal of effort, time and consideration into his response. He is also approachable and whilst he uses technical jargon where appropriate, such as in his detailed notes, he then follows up with a meeting to discuss the advice note and explains everything so that the clients can understand who clearly do not have his level of VAT knowledge. VAT in particular is a very complex area of tax law and Max is well versed and clearly exceptionally knowledgeable.'** - Tax, Legal 500 2022

## Tax

Max Schofield is a specialist indirect tax barrister. His advice is regularly sought on disputes concerning VAT liability and exemptions, often involving novel products, and he has particular expertise in the food and drink sector, Remote Gaming Duty and Tax Tribunal procedure.

Having been instructed at the early stages of cases, Max has helped obtain successful outcomes for taxpayers whereby HMRC have withdrawn assessments and their opposition to appeals, avoiding the need for litigation.

Max was listed as a "Rising Star" in the 2022 Legal 500 directory. He is now ranked in the 2023 Legal 500 Directory as a "Leading Junior" in Tax: VAT and Excise (Tier 3), and in the Chambers UK 2023 Directory as "Up and Coming" in Tax: Indirect Tax.

### Recent notable cases include:

- Walkers Snack Foods Ltd v HMRC [2024] UKFTT 00031 (TC) – Acting for the taxpayer, a well-known snack food company, in an appeal concerning the Sensations Poppadoms range and their VAT liability under Excepted Item 5.
- Derby Quad v HMRC [2023] UKFTT 904 (TC) – Acting for the Revenue in an appeal concerning broadcast screenings of stage plays. Max successfully argued that the screenings did not fall under the Schedule 9 VAT exemption for admission to theatrical performances.
- Innate-Essence Ltd t/a The Turmeric Co v HMRC [2023] UKFTT 371 (TC) – Acting for the taxpayer, a company founded by Footballer Thomas Robson-Kanu, in an appeal concerning the VAT liability of turmeric and ginger shots. Max successfully argued that the products were zero-rated as liquid food consumed for the turmeric content, rather than beverages.
- Case C-695/20 Fenix International Ltd v HMRC [2023] - Acting for the taxpayer, a social media site known as OnlyFans, in the Court of Justice of the European Union. The reference on the validity of Article 9a of the VAT implementing regulation was heard before a Grand Chamber of 15 Judges with an Advocate General.

- The CBD Flower Shop v HMRC [2023] UKFTT 107 (TC) - Acting for the taxpayer, successfully opposing an application by HMRC to amend their Statement of Case in an appeal concerning the application of the zero rate to novel food products.
- Cider of Sweden Limited v HMRC v Ernst & Young LLP [2022] UKFTT 76 (TC) - Acting for the taxpayer, successfully opposing an application by a non-party for access to pleadings and documents in the substantive appeal before the tax tribunal.
- Fenix International Ltd v HMRC [2020] UKFTT 499 (TC) - Acting for the taxpayer, an online social media platform, successfully obtaining a reference to the Court of Justice of the European Union on the validity of a European Council Implementing Regulation on VAT, (See: Case C-695/20, heard before a Grand Chamber of the CJEU.)
- HMRC v The Core (Swindon) Ltd [2020] UKUT 0301 (TCC) - Acting for the taxpayer, successfully opposing HMRC's appeal – whether the FTT erred in reaching its conclusion that Juice Cleanse Programmes should be zero-rated as supplies of food rather than standard rated as supplies of beverages.

Max was appointed to the Attorney General's London C Panel of Junior Counsel to the Crown for five years, starting 1st September 2021, allowing him to represent HMRC and the Insolvency Service.

Max is a co-editor of the Wolters Kluwer publication 'A Handbook of EU VAT Legislation' which offers biannual updates on VAT legislation and caselaw.

## **Appointments**

Attorney General's London C Panel of Junior Counsel

## **Education**

Law (LLB), University of Exeter

International Trade and Commercial Law (LLM), University of Durham

Law in a European and Global Context (LLM), Católica Global School of Law, Lisbon

Visiting Scholar and JD Exchange, Cornell Law School, NY

Bar Professional Training Course (BPTC), City University, London

## **Personal Interests**

Outside of work, Max enjoys spending time in Portugal, supporting the Chicago Bears, and listening to old blues songs.