Sam Way

Year of Call: 2016

Sam practices in employment, tax and commercial law with a particular interest in cases which raise issues at the intersection of these areas. He is also instructed regularly in claims for judicial review. He has appeared at all levels of Courts and Tribunals, up to and including the Supreme Court.

In 2024, he was appointed to both the Attorney General's Panel of Counsel (C Panel), and to the Equality and Human Rights Commission Panel of Counsel. He is recommended as a leading junior by Legal 500, having previously been recognised as a rising star.

Before coming to the Bar, Sam worked for the Royal British Legion.

Recommendations

"An approachable junior with a poised demeanour." - Employment, Legal 500 2025

"Sam is a pleasure to work with. He is pragmatic and very user friendly; an astute and clear advocate." - Rising Star: Employment, Legal 500 2024

Employment

Sam has a busy and varied practice in all areas of employment and discrimination law, representing both employees and employers across the full range of statutory employment rights, civil employment claims and industrial relations.

Recent work includes:

Statutory employment claims

- Rojha v Zinc Media Group PLC. Represented the respondent in resisting an appeal against the making of unless orders which resulted in the striking out of the claimant's case in its entirety.
- Marangakis v Iceland Foods Limited. Represented the claimant/appellant before the EAT in the first appellate authority concerning the requirements for an employee to withdraw from an internal appeal against dismissal. See press coverage here and here.
- Shield v Secretary of State for Department for Work and Pensions (Formerly BPDTS Limited) . Represented the Claimant/Appellant before the EAT in an appeal against a finding that the Claimant was not disabled.
- Thompson v Informatica Software Ltd. Represented the claimant (junior to Andrew Burns KC) in an appeal to the EAT concerning the proper construction of Anti-Corruption policies and the limits of reliance on employee admissions.

- Zarembok v BP and others
  . Represented the respondent (junior to Akash Nawbatt KC) in, a complex 26 day ET hearing involving whistleblowing allegations made by a commodities trader concerning the conduct of business in developing markets. See press here: CityAM, Financial Times.

- Representing a Respondent in connection with an equal pay and sex discrimination claim made by a former city solicitor involving claims of both like work and work of equal value.

Civil employment claims:

- Metrol Springs Ltd v Takkou. Obtained an interim injunction for springboard relief in the High Court following the removal of confidential information by a salesperson in the latter stages of employment.

- Advanced Bacterial Sciences Limited v No Chem Limited and others. Acted for the Claimant in a multi-party High Court claim for breach of restrictive covenants, breach of tortious duties of confidence, breach of fiduciary duty and unlawful means conspiracy.

- Sam regularly advises on the scope of restrictive covenants, both for departing employees and businesses concerned about the use of confidential business information.

- Sam also appears frequently in civil claims raising allegations of discrimination.

Industrial relations

- Olsten (UK) Holdings Limited v Adecco Group European Works Council
  . Acting for Olsten (junior to Andrew
  Burns KC) in appeals to the Employment Appeal Tribunal and the Court of Appeal regarding alleged breaches of a European Works Council agreement under The Transnational Information and Consultation of Employees Regulations 1999. See press coverage here and here.

- Advising on section 140B TULCRA claims concerning allegations of breaches of collective bargaining agreements.

- Advising on the effect of section 240 TULCRA on strikes in the healthcare sector.

Sam is editor of the ‘Maternity & Pregnancy’, ‘Sex’, ‘Sexual Orientation’ and ‘Marriage and Civil Partnerships’ chapters of Discrimination Law published by Bloomsbury Professional, contributes to the Devereux Employment Law blog and the PLC Practical Law blog and regularly speaks in Devereux Chambers seminars. He is a member of ELBA and ELA.

Tax

Sam has a busy practice on behalf of both taxpayers and the revenue in both direct and indirect tax matters, and in tax-related claims for judicial review. Recent work includes:

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- Austick v HMRC. Acting with Joshua Carey in a High Court claim seeking declarations as to the effect of amendments to a taxpayer’s self-assessment.

- R (UBS AG) v HMRC. Acting with Aparna Nathan KC and Joshua Carey in a judicial review concerning the exercise of HMRC's discretion to disapply PAYE regulations.

- HMRC v A Taxpayer. Acting with Chris Stone KC in both the FTT and UT in the first case concerning the definition of "exceptional circumstances" in the Statutory Residence Test under Schedule 45 FA 2013.

- R (Easyway Umbrella Ltd) v HMRC.
  Acting with Joshua Carey in an application for an interim injunction that would have required HMRC to remove the Claimant's name from its list of "Current list of named tax avoidance schemes, promoters, enablers and suppliers", published pursuant to section 86 of the Finance Act 2022.

- HMRC v Murphy. Appeared in the Court of Appeal with Joshua Carey in an appeal concerning whether success fees and ATE insurance in a claim for unlawful deductions of wages were sums which should be deducted in calculating the net profit received from employment.

- Tasca Tankers Ltd v HMRC. Representing HMRC in an application to strike out an appeal on the basis that the appellant had no reasonable prospect of rebutting an inference that the appellant should have known that their transactions were connected with fraud.

- Instructed for a taxpayer to defend County Court proceedings for the enforcement of sums alleged to be due following the issue of Accelerated Payment Notices.

- Various instructions relating to determination of employment status, including for the purposes of PAYE and NICs liabilities, and in the application of IR35.

- Various instructions relating to VAT assessments, both relating to the nature of the supply and on Kittel principles.

- Various instructions relating to deregistration from VAT on the Ablessio principles.

Sam has spoken on the Devereux Chambers Elevenses webinar series on the Transfer of Assets Abroad, and the Junior Tax webinar series on the Jurisdiction of the FTT.

Commercial Litigation and Disputes

Sam has broad experience in high-value commercial disputes. In addition to claims which intersect with his other areas of practice, he has a particular expertise in proceedings for breaches of directors' duties, shareholder disputes, and professional negligence claims.

Recent work includes:

- WKG v CJL. Acting for an insurer in proceedings to recover sums paid following a settlement of personal injury proceedings obtained by fraud. Acted unled in multiple applications for freezing injunctions.

- Tinkler v Esken Ltd and others.
  Successfully obtained strike out of a claim for unlawful means conspiracy on the basis of admissions made in prior claims and for abuse of process.

- Leeway Services Limited v Amazon Payments (UK) Limited & Ors. Acting in a claim for breach of contract and breaches of the Online Platforms Regulation against Amazon companies which had suspended and limited the claimant's business.

- Tinkler v Soanes. Acting in a claim for breach of directors' duties and unlawful means conspiracy against a former director of Stobart Capital Limited.

- Advising on a section 994 claim arising from alleged misappropriation of company funds to lower corporation tax liabilities.

- Advising on claims for breaches of a directors' ongoing duties following solicitation of the company's clients after his resignation.

Insurance & Reinsurance

Sam accepts instructions in all areas of insurance and reinsurance work for both insurers and policyholders, including both general insurance issues and those arising from Covid-19 related issues.

Recent work includes:

- Acting for a large number of claimants in proceedings arising from the refusal of Business Interruption coverage arising from Covid-19 related closures.
- Advising an amusement arcade as to coverage and quantum of a proposed claim under its Business Interruption Insurance cover, including consideration of methods of providing the presence of Covid-19 as required by an 'at the premises' clause.
- Advising a law firm concerning the scope of their Professional Indemnity Insurance coverage.
- Assisting in arbitral proceedings relating to a major claim arising out of a contractors' all-risks policy.
- Assisting the FCA team in the Business Interruption test case litigation (FCA v Arch and Others).

Awards & Scholarships

Inner Temple GDL Exhibition Award

Inner Temple BPTC Exhibition Award

Appointments

Attorney General's Panel of Counsel (C Panel); 2024

Equality and Human Rights Commission Panel of Counsel; 2024

Memberships & Associations

ELA, ELBA, RBA, Advocate

Academic

BA (Hons) Philosophy; Queens' College, Cambridge

GDL; City University London

BPTC; City University London (Outstanding)

Personal Interests

When time allows, Sam enjoys watching and playing all sport. He has come to terms with the fact he is better at the former than the latter.