



## Sebastian Purnell

Year of Call: 2010



Seb is ranked as a leading junior at the Bar in each of his three principal practice areas (Employment, Tax and Sport) and is recognised in all three of the market-leading legal directories (Chambers & Partners, Legal 500 and Who's Who Legal).

He is described by those who instruct him as "able to distil huge volumes of information and law into clear, concise and compelling arguments in court, extremely responsive and commercially aware, exceptionally hard-working and forensic in his cross-examination" (Legal 500).

In 2021, he was appointed Junior Counsel to the Attorney General (B Panel) and he has substantial experience of representing the Crown in both employment and tax litigation.

Before coming to the Bar, Seb worked for McKinsey & Company and he utilises that experience to offer a commercial and strategic approach to litigation which focuses on achieving the most practical outcomes for his clients.

### Recommendations

Seb is ranked as a leading junior at the Bar in each of his three principal practice areas (Employment, Tax and Sport) and is recognised in all three of the main legal directories (Chambers & Partners, Legal 500 and Who's Who Legal).

**'Very approachable, good with clients, technically strong and understands the right procedural approach.'**  
- Sport, Legal 500 2024

**'Sebastian has a robust advocacy style and is very good with clients. He has all of the details to hand in a case.'** - Employment, Legal 500 2024

**'Works incredibly hard, and very quickly gets to grips with the brief. He is skilled at handling difficult claimants; has a highly effective cross-examination style; and is excellent at explaining the issues in cases to clients and witnesses, speaking to them in clear, easy-to-understand terms. He commits himself fully to a case and fights the client's corner in an effective and appropriate way.'** - *Employment, Legal 500 2023*

**'Advice delivered in a clear straightforward and personable manner and very client focused.'** - *Sport, Legal 500 2023*

Ranked as a Leading Junior - *Tax: Corporate, Legal 500 2023*

**"Able to distil huge volumes of information and law into clear, concise and compelling arguments in court. Sebastian is extremely responsive and commercially aware, has a collaborative approach to managing any case, and is exceptionally hard-working and dedicated to securing the best result possible – meticulous in his preparation and forensic in his cross-examination. A calm but robust advocate who is excellent at thinking on his feet."**

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- *Employment, Legal 500 2022*

**"Sebastian is very intelligent, well-versed in sports tax matters, and very approachable, taking time to share his expertise."** - *Sport, Legal 500 2022.*

Ranked as a Leading Junior - *Tax: VAT, Legal 500 2022*

**'Very responsive, good at thinking on his feet, engenders confidence, good with clients, and a great advocate. Very much across the detail of his matters and very bright.'** - *Employment, Legal 500 2021*

**'Very knowledgeable and thorough in his analysis of the case. Very good cross-examination. Calm and deliberate manner and very helpful in preparing to answer queries from the other side.'** - *Sports, Legal 500 2021*

**'Very practical, pragmatic, and excellent when engaging with clients.'** - *Tax: VAT, Legal 500 2021*

**'An excellent advocate who is calm and fair but nonetheless very robust, and is particularly good when dealing with litigants in person.'** - *Employment, Legal 500 2020*

**'The go-to junior for work on sports tax issues.'** - *Sports, Legal 500 2020*

**'He is very client friendly and a real team player.'** - *Tax: VAT, Legal 500 2020*

**'He has carved out a niche in sports-related tax matters.'** - *Tax: VAT, Legal 500 2019*

**'Thorough, calm and creative, with excellent experience in complex sports tax cases.'** - *Sports, Legal 500 2019*

**"Seb did a truly fantastic job of translating the squirling morass of management speak and acronyms into wonderfully crisp and clear submissions"** - *General Counsel, FTSE 100 Client*

**"Seb's understanding of the case and performance on the day were superb. An excellent result due in no small measure to his first class performance"** - *Partner, leading City firm*

**"Calm, conscientious, a pleasure to deal with. He has a very bright future ahead of him"** - *Partner, leading City firm*

## **Employment**

Seb is recognised as a leading junior in Employment in each of Chambers & Partners, Legal 500 and Who's Who Legal. He is described by those who instruct him as "able to distil huge volumes of information and law into clear, concise and compelling arguments in court, extremely responsive and commercially aware, exceptionally hard-working and forensic in his cross-examination" (Legal 500).

He practises in all areas of employment law, regularly in matters of complexity exceeding the presumed experience of someone of his Call, and often appears against King's Counsel.

Seb acts on behalf of both claimants and respondents in a broad range of complex and high value litigation and has appeared in the ET, EAT, High Court, Court of Appeal and Supreme Court. He has a particular specialism in worker and employment status, and in discrimination and whistleblowing cases. He is also experienced in conducting internal investigations, grievances and disciplinary processes.

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Seb acts for a wide range of public and private sector clients which includes FTSE 100 companies, banks and risk management companies, insurance companies, energy suppliers, telecoms providers, freight and infrastructure companies, high street chains, universities and charities.

In addition to his court and advisory work, Seb regularly provides witness familiarisation training, employment law seminars and mock tribunals for corporate clients.

**Significant recent cases include:**

PGMOL v HMRC: acting for HMRC (led by Akash Nawbatt KC) all the way up to the Supreme Court in this appeal concerning the employment status of football referees

A v B & Ors. acting for the Appellant employee in the EAT in an appeal concerning the extent to which legal professional privilege can operate to curtail whistleblower protection for in-house counsel

Beg v HSBC Global (Services) UK Ltd: acting for HSBC regarding claims for equal pay, race and sex discrimination in the ET and EAT

Coningham v Warner Bros Entertainment UK Ltd: acting for Warner Bros regarding claims for sex and age discrimination and equal pay.

Ljungberg v NetApp: acting for NetApp in a claim concerning issues of territorial jurisdiction

Bahad v HSBC Bank Plc: acting for HSBC in the EAT in relation to a claim for religious belief and race discrimination and whistleblowing dismissal

Gillies v Network Rail: acting for Network Rail regarding a claim for age discrimination arising out of the operation of a voluntary severance scheme

Khan v Tesco Stores Ltd: acting for Tesco at a six-week hearing in the ET concerning claims for race discrimination and victimisation

Parsad v United Insurance Brokers Ltd: acting for UIB regarding a claim for age discrimination arising out of the operation of a permanent health insurance scheme

Bijur v Maritime and Coastguard Agency: acting for the former Head of Maritime Security Operations in a claim for whistleblowing dismissal against the MCA

Kuznetsov v Manulife Investment Management (Europe) Ltd: acting for Manulife in the ET, EAT and Court of Appeal regarding a claim for whistleblowing dismissal

**Off-payroll working (IR35)**

Seb has extensive experience of advising on employment status and the operation of IR35 in the context of both employment and tax litigation.

**Investigations**

Seb is regularly instructed to conduct grievance and disciplinary investigations, appeals and other internal processes, particularly involving allegations of discrimination and whistleblowing. Recent instructions have included an investigation into allegations of sexual harassment involving the CEO of a US parent company in the media sector against employees of a subsidiary based in the UK.

In addition to his investigations work, Seb is an experienced provider of witness familiarisation training to corporate clients facing Tribunal proceedings.

## Tax

Seb is a leading junior in tax, described by those who instruct him as “very practical, pragmatic and excellent when engaging with clients” (Legal 500). He has a particular interest and specialism in employment status and IR35 and in matters concerning residence and domicile.

In 2021, Seb was appointed Junior Counsel to the Attorney General (B Panel), having served for five years on the C Panel (from 2016).

He is regularly instructed on behalf of HMRC and taxpayers in both a contentious and advisory capacity and has appeared in the First-tier Tribunal, Upper Tribunal, High Court, Court of Appeal and Supreme Court in a broad range of tax litigation. His practice encompasses statutory appeals and judicial review proceedings.

Seb was formerly an Authorised Agent under the FA Football Agents Regulations. His sports law practice, and extensive knowledge of the sports industry, means he is uniquely placed to deal with tax litigation in a sports context. He is described by the legal directories as 'The go-to junior for work on sports tax issues' (Legal 500).

In addition to his court and advisory work, Seb regularly provides witness training and seminars for clients.

### Significant recent cases include:

PGMOL v HMRC: acting for HMRC (led by Akash Nawbatt KC) all the way up to the Supreme Court in this appeal concerning the employment status of football referees

Tour Racing Ltd v HMRC: acting for TRL (led by Timothy Brennan KC) in an appeal concerning the employment status of Sir Bradley Wiggins when engaged as a professional cyclist by Team Sky

Embiricos v HMRC: acting for HMRC (led by Akash Nawbatt KC) all the way up to the Court of Appeal in this appeal concerning HMRC's power to issue partial closure notices.

Charman v HMRC: acting for HMRC (led by Akash Nawbatt KC) all the way up to the Court of Appeal in this appeal concerning the taxation of exercised contingent share options by a non-resident taxpayer

Oppenheimer v HMRC: acting for HMRC (led by Chris Stone) in this appeal concerning Treaty residence under the South Africa-UK Double Taxation Convention

Perlman v HMRC: acting for HMRC in this appeal concerning the FTT's power to determine the issue of domicile in the course of an appeal against an information notice

Barry v HMRC: acting for HMRC in this appeal concerning the correct taxation of payments made by Manchester City FC to a football agent in connection with the transfer of an international footballer

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Hull City AFC (Tigers) Ltd v HMRC: acting for HMRC (led by Akash Nawbatt KC) in this appeal concerning the correct tax treatment of payments made by Hull City AFC pursuant to an agreement concerning the image rights of an international footballer

P v HMRC: acting for a football agency regarding an enquiry into overseas payments made to third parties in connection with the transfer to a Premier League club of one of Europe's leading footballers.

### **Publications**

"Taxing Talent: Principle and Pragmatism", jointly authored with Timothy Brennan KC, in the International Sports Law Review 2016, Vol. 16 Issue 1.

### **Sports Law**

Seb is ranked as a leading junior in Sport and is described in the directories as "the go-to junior for work on sports tax issues" and as having "excellent experience in complex sports tax cases" (Legal 500). He is appointed to the Sport Resolutions Legal Advice Panel.

Seb was formerly an Authorised Agent under the FA Football Agents Regulations. His extensive knowledge of the sports industry means he is uniquely placed to deal with sports-related litigation. He regularly advises on contractual and employment-related disputes in a sporting context. His clients include high profile players, agents and clubs, in the UK and internationally.

He accepts instructions on all aspects of sports law, sports governance and sports-related disciplinary and tax matters and has recently advised in relation to legal disputes in England (Premier League, Championship and League One), Scotland (Scottish Premiership), Greece (Superleague), Italy (Serie A) and North America (MLS).

He has acted in Football Association Disciplinary Proceedings.

He is frequently called upon to advise on the interpretation of governing statutes and has recently advised on the interpretation of articles in the FIFA statutes, Code of Ethics and Disciplinary Code.

### **Significant recent cases include:**

PGMOL v HMRC: acting for HMRC (led by Akash Nawbatt KC) all the way up to the Supreme Court in this appeal concerning the employment status of football referees

Tour Racing Ltd v HMRC: acting for TRL (led by Timothy Brennan KC) in an appeal concerning the employment status of Sir Bradley Wiggins when engaged as a professional cyclist by Team Sky

Barry v HMRC: acting for HMRC in this appeal concerning the correct taxation of payments made by Manchester City FC to a football agent in connection with the transfer of England international footballer, Gareth Barry

Hull City AFC (Tigers) Ltd v HMRC: acting for HMRC (led by Akash Nawbatt KC) in this appeal concerning the correct tax treatment of payments made by Hull City AFC pursuant to an agreement concerning the image rights of Brazilian international footballer, Geovanni

P v HMRC: acting for a football agency regarding an enquiry into overseas payments made to third parties in connection with the transfer to a Premier League club of one of Europe's leading footballers.

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Pennant v HMRC: acting for HMRC in this appeal concerning the taxation of payments made by Stoke City to a football agent when England international footballer, Jermaine Pennant, transferred from Real Zaragoza to Stoke

### **Appointments**

Appointed to the Attorney General's Panel of Counsel (B Panel) in 2021

2016 – Junior Counsel to the Crown (C Panel)

2020 – Sport Resolutions Legal Advice Panel

### **Memberships and Associations**

ELA, ELBA, RBA

### **Awards and Scholarships**

Harold G Fox Scholarship, Middle Temple

Certificate of Honour, Middle Temple

### **Education**

Bar Vocational Course (Outstanding)

Graduate Diploma in Law (Commendation)

BA (Hons) Modern Languages (First Class Honours)

### **Languages**

Italian – fluent

Spanish – conversational

### **Personal Interests**

In his spare time, Seb indulges his passion for lower league football, both playing (Clapham Rovers FC) and spectating (AFC Wimbledon)