

2025-2026 Devereux Tax Essay Question

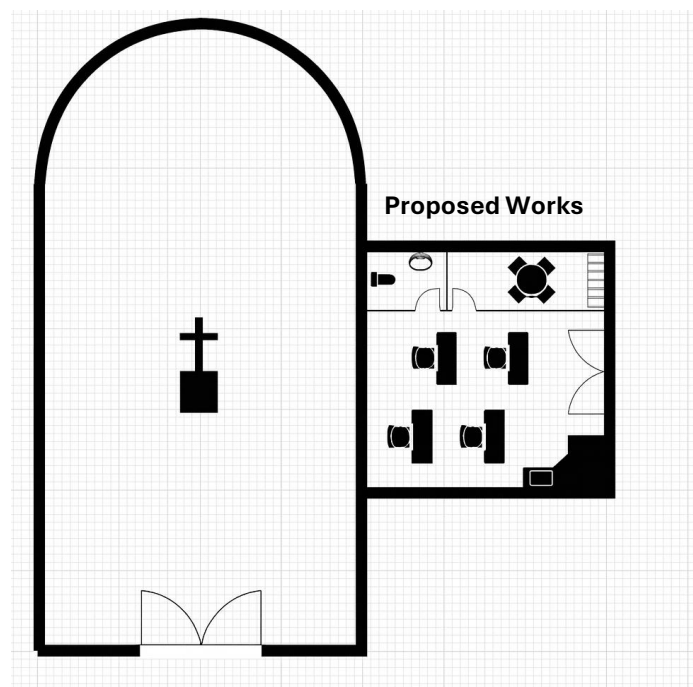
Students at any stage of their university education undertaking any course of study, including those who have graduated from an undergraduate or postgraduate programme in the last 2 years (but have not secured commenced or completed pupillage), are invited to participate in the Devereux Chambers Tax Essay Competition.

No previous knowledge of tax law is required.

Background

The late 19th century neo-Gothic Saint Ivo's Church is located in a suburb of Manchester. The Parish Church Council, a registered charity for the advancement of religion, has commissioned an architect to design a small and modern building with a full glass frontage and a flat roof, to be constructed abutting one side of the existing church building. The new building will contain a suite of rooms for its staff, who manage the church, its donations, and its community outreach programmes.

The plans include a new path and wheelchair ramp from the existing car park leading up to some large, modern, glass doors with a key card lock. The doors open into an open-plan office room with four desks and a photocopier for staff and volunteers, a small kitchenette, a toilet, and a private prayer room with a small library. (See the rough plan below, for indicative purposes only.)



Tax Issue

The architect has told the Church Council that both the construction (i.e. building labour and materials) as well as his design fee should be subject to 0% VAT. The Church Council, a body corporate which is not VAT-registered, ask for a short legal opinion on the correct VAT position before they go any further.

1. Will the construction (labour and materials) be zero rated?
2. Will the architect's fee be zero rated?

Students are directed to Group 5 of Schedule 8 of the Value Added Tax Act 1994. They may, but do not need to, rely on case law (although limited to a maximum of two judgments).

Students do not need to restate the facts set out in the instructions in their answer, which are taken as read. Students do not need to set out the full legislation in their answer, which can be taken as read, although may want to quote specific parts as appropriate.

Rules

Word limit: 1250 (inclusive of all titles, headings, footnotes etc.). There is no requirement to use up all of the word count. Clear and concise presentation is encouraged.

Answers must be received by 4 pm on 6 February 2026.

Entries must be the original work of the participant. Plagiarism in any form, including the use of AI generated content is strictly prohibited.

Entries must be emailed to TaxEssay@devchambers.co.uk and contain the answer in Doc format. Please cite your full name, university, year of graduation (if applicable) and contact details in the covering email.

Any entries that do not adhere to the rules above will not be considered by the marking panel.

Prizes

Members of chambers will judge the entries, and award the following prizes:

Winner: £750 + Mini Pupillage in Chambers.

Runners-up (up to 2 prizes at the judges' discretion): £125

We intend to announce the prizes in March 2026.

2024-2025 Prize Winner: James Fraser (Runners Up: Katarina Lau, Hannah Giles)