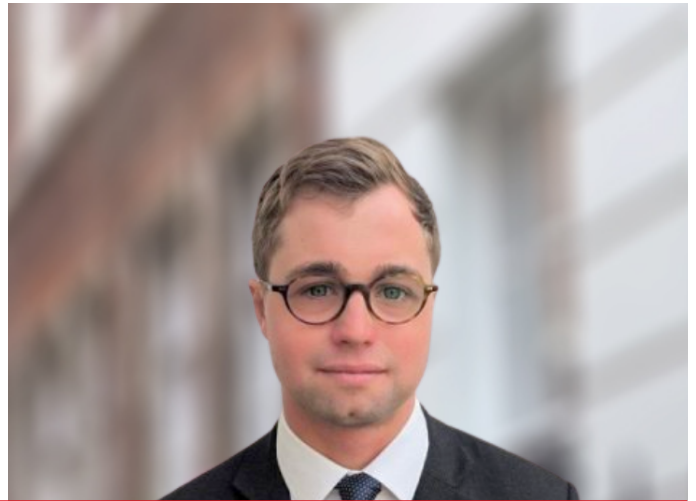


## Alex Spencer

CALL 2023



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## Areas of Expertise

- Tax

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Alex is a barrister and a chartered tax adviser (CTA).

He has a growing practice at the bar comprising contentious and non-contentious matters in all areas of tax law. His recent matters have involved limitation issues in the enforcement of National Insurance Contribution debts, personal liability notices for coronavirus support scheme payments, the classification of various supplies for VAT purposes, the charitable exemptions from charge in the Income Tax and Corporation Tax legislation, and the definition of relevant property for the purposes of business property relief in the IHT legislation.

Alex writes regularly and has contributed articles to AccountingWEB, TaxInsider, Tax Journal and the British Tax Review.

Alex accepts instructions in all areas of taxation law, including on a direct access basis. He is on the Attorney General's 'Junior junior' civil panel of counsel.

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## Expertise

### Tax

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Before coming to the bar, he worked for six years as a tax adviser in two 'Big 4' accounting firms. His work during this period included direct and indirect tax planning, tax transaction due diligence and tax dispute resolution (through litigation and mediation).

He also developed specialist practices in real estate tax, VAT and the taxation of luxury assets.

He has a growing practice at the bar comprising contentious and non-contentious matters in all areas of tax law. His recent matters have involved limitation issues in the enforcement of National Insurance Contribution debts, personal liability notices for coronavirus support scheme payments, the classification of various supplies for VAT purposes, the charitable exemptions from charge in the Income Tax and Corporation Tax legislation, and the definition of relevant property for the purposes of business property relief in the IHT legislation.

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## Education

Double first in Classics at Trinity Hall, Cambridge

Distinction in each of the PGDL (law conversion course) and BTC (Bar Training Course).

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