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Aparna Nathan KC

SILK 2019 CALL 1994



Areas of Expertise

• Tax • Corporate Tax & Taxation of Businesses • Employment Income Taxation • Inheritance Tax (IHT) • Judicial Review • Partnership Taxation • Private Client and Estate Planning • Tax Investigations • VAT and Customs Duties • Administrative and Public Law

Aparna has a strong litigation and advisory practice.

In her litigation practice, Aparna represents high profile clients and HMRC in all forums including the Supreme Court. In her advisory practice, Aparna advises ultra-high-net-worth individuals (whether UK or foreign domiciled), historic estates on tax planning as well as residence (individual and corporate) and domicile issues.

Clients value her excellent technical ability, approachability, commercial approach, advocacy and cross examination skills.

Aparna co-authors “McCutcheon on Inheritance Tax”, the 4th to 8th editions (8th ed. published 2025).

Aparna stepped down in September 2019 as Chair of the Capital Gains Tax and Investment Income Sub-Committee of the CIOT. During her time as Chair she was closely involved in shaping the deemed domiciled legislation. She continues her involvement in shaping proposed legislative changes in the field of income and capital taxation (inheritance tax as well as CGT).

In 2024, Aparna received the highest rank of 'Top Recommended' within Spear's 500's Tax & Trust Barristers Directory. Aparna is also recognised in Chambers & Partners’ various directories, most recently in the 2025 High-Net-Worth directory as a leading silk (Band 2).

Recommendations

"Aparna Nathan is an exceptional tax lawyer who combines encyclopedic technical knowledge with clear and practical advice. Her grasp of the legislation is second to none, which she combines with practical and effective advice, often identifying the points others miss. It is clear that judges listen when she speaks. When the stakes are highest, she is the barrister you want on your side." - Tax: Personal, Legal 500 2027

"She is a real force of nature. Once she gets a point, she fights it really hard and deals with counter-arguments from judges in a crisp and immediate way." - *Tax, Chambers UK Bar 2027*

"Aparna Nathan is simply brilliant. She has encyclopaedic tax knowledge, and is excellent in front of clients, brilliant at mapping out strategy and a top-notch KC. She is committed, responsive and never lets you down." - *Tax: Private Client, Chambers UK Bar 2027*

"Aparna is an effective communicator who can explain complex issues to clients and provide pragmatic advice and solutions." - Tax, Legal 500 2026

"A tough cross-examiner who leaves a good impression with judges." - Tax, Chambers UK 2026

"Aparna Nathan KC has been our go-to counsel on complex tax matters for a number of years. She is an effective communicator with outstanding knowledge." - Tax: Private Client, Chambers UK 2025

"Aparna Nathan KC is simply phenomenal." - Tax: Private Client, Chambers UK 2025

"She has a really good practice and is extremely knowledgeable of private client tax matters." - Tax: Private Client, Chambers UK Bar 2024

"Extremely capable, she is fully au fait with tax legislation and the big issues on HMRC's radar." - Tax, Chambers UK Bar 2024

"Her knowledge of tax law is so deep and she's great at conveying it to the lay client." - Tax, Chambers UK Bar 2024

'Aparna is one of the cleverest - and nicest - tax silks: she is a joy to work with. Her knowledge and understanding of the technical requirements of tax charges and reliefs are second-to-none.' - Tax: Corporate, Legal 500 2024

'Aparna is an excellent and thorough advocate.' - Tax: Personal, Legal 500 2024

"Aparna Nathan KC's technical knowledge and good judgement in complex matters are superlative; she is also a delight to work with." - Tax, Chambers UK Bar 2024

"A very able barrister and excellent when advising on HMRC's Code of Practice 9 powers." - Tax: Private Client, Chambers UK Bar 2023

"She's a very commercial lawyer, who brings out complex points in a simple way." Chambers UK Bar 2023

"One of the best tax counsel operating today." - Tax:Private Client, Chambers UK Bar 2023

"Always helpful and someone with an outstanding mind. She is the first call for problems of a highly technical nature and is great when dealing with issues with HMRC." - Tax:Private Client, Chambers UK Bar 2023

'Aparna is an excellent advocate – calm, clear, eloquent and robust. She is also very bright and she brings a wealth of experience and expertise to any tax problem.' - *Tax: Corporate, Legal 500 2023*

Ranked as a Leading Silk - *Private Client: Personal Tax*

Has expertise in the full range of corporate tax cases and is an expert in corporation tax and capital allowances. She maintains a strong advisory practice, covering such issues as corporate reconstructions and offshore structures, and is involved in many large-scale tax litigation matters. **"Very articulate and very convincing in putting forward her argument." "She is very commercial in the way she does things and doesn't lose sight of the wood for the trees."** - *Tax, Chambers UK Bar 2022*.

She is regularly trusted by both taxpayers and the Revenue with litigation and complex advisory matters, and is an expert in offshore tax structures. **"Very realistic, very practical and highly effective." "She has superb judgement and great intelligence."** - *Tax: Private Client, Chambers UK Bar 2022*.

"Excellent on all accounts – charming, proactive, and a source of very clear advice." - *Private Client: Personal Tax, Legal 500 2022*.

Ranked as a Leading Silk - *Tax: Corporate, Legal 500 2022*.

"She is really superb - she is well liked by the Revenue and so she has a lot of insight on that, which is helpful to have when she's on your side." "She is very realistic, very practical and effective. Clients really like her and she's good at tailoring her response to particular clients." - *Tax: Private Client, Chambers UK 2021*.

"An effective advocate who presents her arguments with good examples." "She is highly detail-oriented." Acted in Walewski v HMRC, a case concerning the Mixed Membership rules applying to Limited Liability Partnerships - *Tax, Chambers UK Bar 2021*.

"She knows the law extremely well and has a real commercial insight into how the Revenue operates." Instructed in Panayi Trustees v HMRC, a case discussing whether the exit tax on trustees contravenes EU law - *Tax: Private Client, Chambers UK Bar 2021*

"She is a tough fighter in court, and she is organised and efficient." - *Private Wealth: Tax - UK, Chambers Global 2021*

Well regarded in the market for her work representing HMRC. An industry source comments: **"She knows the law extremely well and has a real commercial insight into how the Revenue operates."** An interviewee describes her as **"fantastic, really intelligent and thorough in cases."** - Tax (Private Client), Chambers UK 2020

'Is the go-to person for all contentious non-dom cases. She combines intellectual rigour with a superb knowledge of how HMRC think.' - *Private Client: Personal Tax, Legal 500 2021*

'Very eloquent and particularly good at handling offshore matters.' - *Tax (Corporate), Legal 500*

2021

"Extremely technical, good at explaining complex things very clearly, and very easy to get on with." Instructed by the Revenue in Ryan & Good v HMRC, a case concerning a structured avoidance scheme in which taxpayers sought to generate losses. - *Tax: Private Client, Chambers UK Bar 2020*

"Excellent and offers great insight into a case." "She is going to be very good as a silk." Acted for the Revenue in EDF v HMRC, a case concerning capital allowances. - *Tax, Chambers UK Bar 2020*

'A very incisive tax silk.' - *Private Client: Personal Tax, Legal 500 2020*

'Extremely knowledgeable, very client focused and responsive, fantastic manner with lay clients.' - *Tax (Corporate), Legal 500 2020*

She advises on offshore tax structures and represents both taxpayers and the Revenue in litigation. **"She's very charming and very practical. She's very creative and she can see things no one else can see." "Aparna adopts a practical and fair approach."** Appeared as lead counsel for the Revenue in a judicial review challenge to the decision to issue enforcement proceedings against a serial user of avoidance schemes, including two schemes considered by the Court of Appeal to have failed. - *Tax: Private Client, Chambers UK Bar 2019*

"She is excellent and her insight is extremely helpful." Acted in *British American Tobacco v HMRC*, an appeal against withholding from a restitutionary payment made by HMRC. - *Tax, Chambers UK Bar 2019*

'She is incredibly incisive.' - *Private Client: Personal Tax, Legal 500 2019*

'Very eloquent and particularly good and handling offshore matters.' - *Tax (Corporate), Legal 500 2019*

Aparna Nathan focuses her practice on revenue law matters and is experienced in advising high-net-worth clients on residence and domicile issues. **"I cannot say enough good things about her,"** enthuses one interviewee, adding: **"She's very charming and very practical. She's very creative and she can see things no one else can see." "I have a lot of respect for her practical and fair approach,"** reports another source. - *Tax (Private Client), Chambers UK 2018*

"Excellent at identifying and explaining the technical tax issues that might arise from any given situation. She has a very commercial attitude to providing a resolution to the issues, which is much appreciated by clients." "She was extremely effective, and prepared the case in a very good, very attractive way. She has a very calm, authoritative approach." Acted for the Revenue in Wickersham v HMRC. - *Tax (private Client), Chambers UK 2018*

"Great in court and a solid advocate." "She takes a highly focused and intelligent approach to get to the client's requirements." - *Tax, Chambers UK 2018*

"She combines technical strength with a commercial mind and practical touch." - *Tax (Private Client), Legal 500 2017*

"Extremely technical, though she maintains a commercial outlook." - *Tax (corporate), Legal 500 2017*

She advises on offshore tax structures and represents both taxpayers and the Revenue in litigation. One source says: **"She's a senior barrister and is confident on UK tax matters, especially in relation to offshore complex arrangements, and she's also a good sounding board generally. She often has an insight into why something in legislation is the way it is, or why the authorities take a particular stance. I also like that she splits her time between the taxpayer and HMRC, so she has a good balanced view of both sides, which is obviously helpful."** An instructing solicitor says Nathan is **"excellent at identifying and explaining the technical tax issues that might arise from any given situation,"** and reports that she has **"a very commercial attitude to providing a resolution to the issues, which is much appreciated by clients."** - *Tax: Private Client, Chambers UK 2017*

An adept barrister with well-established advisory and litigation practices. She has particular expertise in revenue law, offshore structures and tax planning for UK and non-UK domiciled entrepreneurs. **"She's always delightful to deal with. She gives very good, practical commercial advice. Inheritance tax is her particular strength." "Every opinion has the rigour of being extremely well prepared. She's very thorough and exhaustive on tax analysis; she gives good, robust views."** Represented HMRC in the Court of Appeal on the interpretation of procedural provisions for loss of claims. - *Tax: Private Client, Chambers UK 2017* and *Private Wealth: Tax, Chambers Global 2017*

Has expertise in the full range of corporate tax cases and is an expert in inheritance tax and trusts matters. She maintains a strong advisory practice and is involved in many large-scale tax litigation matters. **"Always brings something interesting to the table and is willing to share her experiences. She is very experienced, very organised, very user-friendly and someone who's prepared to think around the issue."** - *Tax, Chambers UK 2017*

"Her work ranges from high-stakes judicial reviews to complex advisory matters" - *Private client - personal tax, Legal 500 2016*

"Her work includes nine-figure cases for HMRC" - *Tax: Corporate, Legal 500 2016*

Aparna Nathan is a revenue law specialist. She balances excellent litigation work with a well-respected advisory practice. **'I was very impressed with her'** says a source, while another interviewee commends her as **'technically excellent, especially on inheritance tax'**. Her practice involves advising on offshore trusts, residency and domicile matters. Sources regard her as 'very easy to work with' adding: **'She goes the extra mile'**. Nathan acts for numerous HNW individuals and families but has a specific expertise advising entrepreneurs on tax planning structures. An interviewee comments: **'Aparna gives concise, clear, pragmatic and commercial advice with a clear understanding of the client's objectives'.** - *Tax: Private Client, Chambers HNW 2016*

A **"very user-friendly, very responsive and proactive"** practitioner who is widely regarded as being in the first rank of juniors at the Tax Bar. She is particularly strong on tax planning for corporations and entrepreneurs. **"She is a great ally to have and enjoys the technical issues without losing sight of the need to be practical."** Represented the Revenue in a case concerning an income tax avoidance scheme. - *Tax, Chambers UK 2016*

Possesses exceptional knowledge of capital gains and inheritance tax. Her practice also encompasses tax planning for high-net-worth individuals, non-domiciled individuals and entrepreneurs. **"Very helpful and extremely thorough. She is technically excellent, especially on inheritance tax." "She is renowned for her commerciality and gets straight to the point."** Counsel to HMRC on their case against Lord Howard of Henderskelfe regarding whether or not a

painting should be subject to capital gains tax. - *Tax: Private Client, Chambers UK 2016 and Chambers Global 2016*

"Excellent with clients and practical in her outlook." - *Private Client: Personal Tax, Legal 500 2015*

"Very eloquent and particularly good at handling offshore matters." - *Tax: Corporate, Legal 500 2015*

Routinely assists the Revenue in tax disputes. Her practice also includes advisory work, especially in relation to tax planning for non-domiciliaries and high-net-worth individuals. **"She is technically good and very practical in her approach. She is very good to work with."** Recent work**:** Acted for HMRC in a challenge made against a structured avoidance scheme involving loans on depreciating currencies. - *Tax, Chambers UK 2015*

Has a strong advisory practice attending to the needs of high-net-worth individuals, as well as those who require assistance in matters concerning domicile status. **Expertise: "She's extremely technically able and can deliver the advice in a understandable way."** - *Private Client, Chambers UK 2015 and Chambers Global 2015*

"A go-to junior on technical tax questions; she really knows her stuff" - *Legal 500*

Aparna Nathan advises high-net-worth individuals on tax planning using offshore structures and is a **"formidable opponent in court."** – *Private Client, Who's Who Legal 2015*

"Able to communicate well with non-tax specialists" - *Legal 500*

An expert in tax disputes, strong on the technical side, who does a good deal of work on behalf of HMRC. She also handles tax planning work for high-net-worth individuals and non-domiciliaries. **"Personable and approachable, she is able to communicate well with non-tax specialists."** - *Chambers UK*

"A great, commercial approach to resolving clients' issues". - *Legal 500*

Has a particular focus representing high-net-worth individuals and non-domiciles on a range of tax planning issues. She also handles commercial disputes and revenue work. **"A superb technician across all spheres of private client tax law, who has excellent commercial awareness and is impressively responsive."** - *Chambers UK*

'Excellent for complex cases'. - *Legal 500*

Expertise

Significant Cases Include

Ramsay Challenges

- *Vaccine Research v HMRC* [2025] UKFTT 402(TC)

- *Watts v HMRC* [2022] UKFTT 408 (TC), [2023] SFTD 479; [2024] UKUT 168 (TCC), [2024] STC 1236
- *Good & Ryan v HMRC* [2020] UKFTT 25
- *Daarasp and another v HMRC* [2018] UKFTT 548 (TC)
- *Anderson v HMRC* [2018] UKUT 159 (TCC) (substantive issue)
- *Chappell v HMRC* [2016] EWCA Civ 809
- *Flanaghan, Moyles & Others v HMRC* [2014] UKFTT 175 (TC)
- *Bretten v Revenue and Customs Commissioners* [2013] UKFTT 189 (TC)
- *Berry v HMRC (re. gilt strip planning)* - [2009] UKFTT 386 (TC)

Judicial Review

- *Vaccine Research v HMRC* [2025] permission decision
- *Langsam v HMRC* [2024] (permission decision)
- *UBS v HMRC* [2024] UKUT 242
- *Murphy v HMRC* [2021] EWHC 1914 (Admin); [2023] EWCA Civ 497
- *JJ Management Consulting LLP v HMRC* [2020] EWCA Civ 784
- *R (oao Dickinson) v HMRC* [2018] EWCA Civ 2798
- *R (oao Addo) v HMRC* [2018] EWHC 3865 (Admin)
- *R (ex parte Archer) v HMRC* [2017] EWCA Civ 1962

Framework litigation – Taxes Management Act 1970

- *HMRC v Derry* [2019] UKSC 19
- *Goldsmith v HMRC* [2019] UKUT 325 (TCC)
- *Rogers & Shaw v HMRC* [2019] UKUT 406 (TCC)
- *Patel v HMRC* [2018] UKFTT 185 (TC)
- *The Queen (oao De Silva & Dokelman) v HMRC* [2017] UKSC 74
- *Wickersham v HMRC* [2016] EWHC 2956 (Ch)

APN/ PPN/ FNs and Penalties

- *Sheiling Properties Ltd v Revenue and Customs Commissioners* [2020] UKUT 175 (TCC)
- *David Beadle v HMRC* [2020] EWCA Civ 562
- *Reid & Emblin v HMRC* [2020] UKUT 61 (TCC)
- *Benton v HMRC* [2018] UKFTT 593 (TC)
- *Cockayne v HMRC* [2016] Lexis Citation 706

Partnerships and LLPs

- *Walewski v HMRC* [2020] UKFTT 58 (TC)

- *Cobalt Data Centres LLP1 and others v HMRC* [2019] UKUT 342 (TCC)
- *First De Sales & others v HMRC* [2018] UKUT 396 (TCC)

Corporation Tax

- *Alway Sheet Metal Ltd & others v HMRC* [2017] UKFTT 198 (TC)
- *Cheshire Cavity Storage 1 Ltd and another company v HMRC* [2019] UKFTT 498 (TC)
- *HMRC v SSE Generation* [2019] UKUT 332 (TCC)
- *British-American Tobacco (Holdings) Ltd v HMRC* [2017] UKFTT 167 (TC)

Discovery Assessments

- *Good & Ryan v HMRC* [2020] UKFTT 25 (procedural issue)
- *Hoey v HMRC* [2019] UKFTT 489 (TC) (procedural issue)
- *Jerome Anderson v HMRC* [2018] UKUT 159 (procedural issue)

Company residence

- *Laerstate v HMRC* [2009] UKFTT 209 (TC)
- *Wood v Holden [*2006] EWCA Civ 26

Income Tax Transfer of Assets provisions

- *Hoey v HMRC* [2019] UKFTT 489 (TC) (substantive issue)
- *Boyle v HMRC* [2013] UKFTT 723 (TC**)**

Capital gains tax incl. EIS Relief

- *Stolkin v HMRC* [2016] EWCA Civ 447
- *Lord Howard of Henderskelfe (Deceased) v HMRC* [2014] EWCA Civ 278
- *Richards and another v HMRC* [2011] UKUT 440 (TCC)
- *Taylor and Haimendorf v HMRC* - [2010] UKUT 417 (TCC)

Value Added Tax

- *HMRC v Stoke by Nayland Golf & Leisure* [2018] UKUT 308 (TCC)
- *ELS v HMRC* [2016] EWCA Civ 663
- *London Cellular Communications Ltd v HMRC* [2014] UKFTT 874 (TC)
- *Longborough Festival Opera v CEC* [2006] EWHC 40 (Ch)

Professional negligence

- *Altus Group v Baker Tilly* [2015] EWHC 12 (Ch)

Mutual Assistance Recovery Directive ("MARD")

- *Jason Jordan v HMRC* (2015)

Appointments

Appointed to the Attorney-General's Panel of Counsel (A Panel) in 2017

Appointed to the Attorney General's Panel of Counsel (B Panel) in 2015

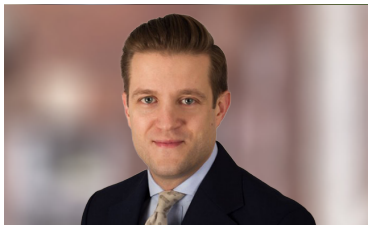
Appointed to the Attorney General's Panel of Counsel (C Panel) in 2010

Awards





For enquiries & instruction please contact



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