devereux

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Christopher Stone KC

SILK 2024 CALL 2007



Areas of Expertise

• Tax • Employment • Off-payroll working (IR35) • Private Client and Estate Planning • Restrictive Covenants & Injunctions • Employment Income Taxation • Corporate Tax & Taxation of Businesses • Judicial Review • Investigations • Human Rights • Dismissals & Employment Rights • Equality • National Minimum Wage (NMW)

Chris is a highly respected silk in direct tax and employment law. He is also instructed regularly in the High Court in public law and commercial matters.

His expertise is recognised by Chambers UK who rank Chris as a leading barrister in the fields of Employment, Tax, and Private Client where they highlight, *"An excellent advocate who is unflappable under pressure and always brilliantly prepared"* and *"He gets everything done to such a high standard, has great judgement, and is someone you can really trust on a difficult question."* Chris is also ranked by Chambers in their Global Guide and in their High Net Worth Guide, in both cases for Private Client work.

Legal 500 rank Chris in Employment, Corporate Tax, and Private Client Tax; *"Chris has excellent attention to detail and is a very persuasive and incisive advocate who commands the attention of the court. He is also an excellent, forensic cross-examiner"*.

Chris took silk in 2024. He was Tax Junior of the Year at the Chambers UK Bar Awards 2022. He sits in the Crown Court as a Recorder.

Chris is the Equality and Diversity Officer and Welfare Officer of Devereux Chambers.

Recommendations

“Chris is brilliant with clients and is so intelligent that he never misses a trick.” - Employment, Legal 500 2027

"Christopher is extremely personable. His advice in our case is practical and client-centered. He combines technical knowledge with deep insight into HMRC's inner workings." - Tax: Personal, Legal 500 2027

“Christopher stands out in the employment tax space. He is a very solid advocate and a good person to roll out in front of clients, and he picks up complex matters well.” - Tax: Private Client, Chambers UK Bar

"Christopher Stone is a fine, ultra hard-working silk who is excellent for employment tax matters in particular. His written work is exceptional, and he lives and breathes the law." - Tax, Chambers UK Bar 2027

"Chris's written and oral advocacy skills are excellent, and the advice he provides is clear and pragmatic. Chris is hard-working, approachable and also has a great manner with clients." - Tax, Chambers UK 2026

"Christopher is a calm, unflappable advocate and forensic in the way he examines the witnesses." - Employment, Chambers UK 2026

‘Chris has excellent attention to detail and is a very persuasive and incisive advocate who commands the attention of the court. He is also an excellent, forensic cross-examiner.’ - Tax: Corporate, Legal 500 2025

‘Chris is a confident and persuasive advocate, who takes the time to get across the details of a case. He is also very personable, easy to deal with, and good with clients.’ - Tax: Personal, Legal 500 2025

'An insightful, fearless and persuasive silk.' - Employment, Legal 500 2025

‘Chris is an able and clear advocate. His written advocacy is simple to follow and well drafted his oral advocacy is fluid and confident, he is agile when questioned by the judge.’ - Tax: Corporate, Legal 500 2024

‘Chris’ advocacy is excellent. He is able to make points in a clear and concise manner, while continuing to be very persuasive. He deals with questions from the judge calmly and directly.’ - Tax: Personal, Legal 500 2024

‘His style of cross-examination is calm and understated, but also extremely forensic. He is great with clients and witnesses.’ - Employment, Legal 500 2024

"Chris's advocacy skills are particularly good - he is able to put forward arguments in a way that is easily understood and compelling. He is able to think on his feet and answer questions put to him by the Judge in a considered manner. Chris is also very approachable, good with clients, and provides work in a timely manner." - Tax, Chambers UK Bar 2024

‘Chris is helpful, articulate, technically brilliant, has a great client manner and is very responsive. Chris gives pragmatic advice.’ - *Tax: Corporate, Legal 500 2023*

‘Christopher is very responsive, and always gives detailed advice with practical suggestions.’ - *Private Client: Personal Tax, Legal 500 2023*

‘Commercial, easy to deal with, client friendly, and will be a KC before long.' - *Employment, Legal 500 2023*

Specialises in employment taxation and income tax issues, acting for the Revenue and taxpayers, handling advisory work and litigation. His particular areas of expertise include tax procedure, employment status and the tax treatment of termination agreements. **"An excellent junior who is incredibly hard-working." "He is bright, responsive and covers a huge breadth of tax."** - *Tax, Chambers UK Bar 2022*.

Regularly handles complex and high-value tax litigation and advisory work. He is noted for his commercial approach and is sought after by corporates as well as high net worth individuals. **"A very effective performer who is good on employment tax and procedural matters."** - *Tax: Private Client, Chambers UK Bar 2022*.

Runs a balanced employment law practice, acting for employers, employees and trade unions. He has experience in a plethora of employment law matters including industrial relations disputes and discrimination claims. He has crossover knowledge of commercial and tax law. **"Chris is an excellent employment barrister and advocate. He also has specialist tax expertise, making him the perfect choice for complex employment tax cases."** - *Employment, Chambers UK Bar 2022*.

"Chris is approachable, responsive and flexible, and his advice is clear and pragmatic. All in all, it is a pleasure dealing with him." - *Employment, Legal 500 2022*.

"Very smooth and charming, he is carving out a niche for himself as the revenue’s go-to man." - *Private Client, Legal 500 2022*.

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

"Very clever and great at client handling." "He is very diligent and writes clearly." Acted in Glencore Energy UK v HMRC, a case challenging the UK's Diverted Profits Tax regime. - *Tax, Chambers UK Bar 2021*

"He is very honourable, fair and a good advocate. He is good on the facts and good at the detail." Instructed by the Revenue in Gwyn-Jones v HMRC, a case concerning the residence status of a wealthy businessman claiming to be resident in Ireland. - *Private Wealth: Tax - UK* & *Tax: Private Client, Chambers UK Bar 2021*

"He's sharp, hard-working and a very good tribunal advocate; he's engaging, easy to work with and committed to great client service." "He's very, very clever and very well prepared." Acted for the respondent in Black v Foreign and Commonwealth Services, a disability discrimination and unfair dismissal claim. The claim relied on the employee's Asperger Syndrome, of which he was unaware when he was dismissed. - *Employment, Chambers UK Bar 2021*

‘Has unrivalled litigation and advisory experience in many areas of personal tax including employment tax (in particular IR35), residence and domicile.’ - *Tax (Private Client), Chambers UK 2021*

"Extremely hardworking, an excellent team player, and good on paper and in court." - *Employment, Legal 500 2021*

'He is hard-working and has an excellent grasp of the law.' - *Tax (Corporate), Legal 500 2021*

"He is very honourable, fair and a good advocate. He is good on the facts and good at detail," one source comments. Another says: **"He is such a bright guy; he is excellent when there's some big scary business involved."** - *Tax (Private Client), Chambers High Net Worth 2020*

"Gets everything done to such a high standard, has great judgement and is someone you can really trust on a difficult question of law." "An excellent advocate who is unflappable under pressure and always brilliantly prepared." Acted as lead junior in the defence of a number of fresh claims associated with the ongoing CIVIG litigation, which arose after construction firms allegedly conspired to blacklist hundreds of construction workers by sharing confidential information about them. - *Employment, Chambers UK Bar 2020*

"He gets everything done to such a high standard, has great judgement, and is someone you can really trust on a difficult question." Instructed for the Revenue in Arron Banks v HMRC. The case concerned Banks's donation of a large sum of money to UKIP prior to the 2015 general election, and the fact that at the time UKIP did not qualify as a political party for the purposes of getting relief from inheritance tax on the donation. - *Tax (Private Client), Chambers UK 2020*

"Grasps issues quickly and knows how to manage the client's objectives." Appeared in the Court of Appeal in R (Haworth) v HMRC, the first judicial review challenge to the follower notice regime, which is a key part of HMRC's anti-avoidance tool kit. - *Tax, Chambers UK Bar 2020*

'An extremely impressive technical lawyer, who is an excellent choice for a respondent facing a discrimination claim or litigant in person.' - *Employment, Legal 500 2020*

'Has unrivalled experience of advising and litigating on individual residence and domicile status.' - *Private Client: Personal Tax, Legal 500 2020*

'He has a good, succinct writing style and is very user-friendly from the client's perspective since he is always efficient and responsive.' - *Tax (Corporate), Legal 500 2020*

"Very hard-working. He rolls his sleeves up and gets stuck in. He has good judgement and cuts through the situation." "Extremely bright, commercial and a strong advocate. He has an exceptional work ethic." Acted for LEBC Group in a High Court injunction claim against two financial advisers who had resigned and, in breach of restrictive covenants, dealt with and solicited clients. - *Employment, Chambers UK Bar 2019*

"Extremely good." "Hugely effective at cross-examination." Acted for HMRC in a dispute with Christa Ackroyd Media regarding self-employment appeals brought by BBC television presenters. - *Tax, Chambers UK Bar 2019*

'He is a strong advocate who is developing a real profile in employment taxes.' - *Tax (Corporate), Legal 500 2019*

'He has excellent judgement and strategic and tactical insight.' - *Private Client: Personal Tax, Legal 500 2019*

‘A bright and clear thinker who is calm and measured in his strategy.’ - *Employment, Legal 500 2019*

"He is tremendously effective and he's got really good judgement beyond his seniority." "A very good advocate and incredibly hard-working." Instructed by HMRC in appeals brought by the former owner of the Matalan clothing chain against tax assessments of over £100 million. - *Tax, Chambers UK 2018*

"One of the most outstanding juniors in terms of work product. He's terribly switched-on and super-nice.” “He has really good judgement and always shows a nuanced ability to work out what the right thing to do is.” Acted for Nautilus International, a claimant trade union seeking a protective award for the alleged failure of Seahorse Maritime to consult in a collective redundancy situation. - *Employment, Chambers UK 2018*

"Well respected in the areas of domicile and employment taxation." - *Tax (Corporate), Legal 500 2017*

"Well respected for his broad personal tax knowledge and strategic litigation experience." - *Tax (Private Client), Legal 500 2017*

"A hardworking junior with excellent attention to detail." - *Employment, Legal 500 2017*

"He's very good, very on-the-point, highly articulate, and everything you would expect of an up-and-coming advocate." Acted unled in Raftopoulou v HMRC on behalf of the taxpayer. On appeal, the Upper Tribunal considered the scope of the First-tier Tribunal's jurisdiction to extend time limits. - *Tax, Chambers UK 2017*

Clients praise him for his incredibly commercial approach to employment law matters, which may be attributed to his invaluable experience as a management consultant before joining the Bar. He focuses his employment practice on difficult discrimination tribunal claims, whilst operating a wider practice in tax and commercial law.
"He is practical, accurate and tactful where there are client sensitivities." "He can destroy witnesses in cross-examination whilst remaining very polite." "He does not leave any stone unturned and it is a huge comfort knowing that he is on your side." Successfully acted in a complex disability discrimination, sexual orientation harassment and unfair dismissal claim. The case was complicated further by a personal injury claim and needing expert actuarial evidence to calculate pension loss. - *Employment, Chambers UK 2017*

"An outstanding junior, with great attention to detail, a tremendous work ethic and sound judgement."- *Employment, Legal 500 2016*

"He has an encyclopaedic knowledge of the law of residence"- *Private Client: Personal Tax, Legal 500 2016*

"His work includes a range of employment tax matters" - *Tax: Corporate, Legal 500 2016*

Maintains a broad practice and advises on employment, tax, sport and commercial matters. He is widely praised for his intellectual acuity, good client service and strong work ethic. **"He's very good, extremely bright and good at assimilating documents. An effective cross-examiner and a good all-rounder."** Successfully defended a disability discrimination claim brought against British Airways which had serious implications for the airline's relocation policy. - *Employment, Chambers UK 2016*

Christopher Stone is garnering an increasingly strong reputation. He regularly handles employment tax matters and also has extensive experience of acting for HMRC in a variety of matters. **"He's got fantastically detailed knowledge and is always looking to push the boundaries of the law to look for remedies."** Represented the Revenue in a case considering the ability of businesses to deduct parking fines as a business expense. - *Tax, Chambers UK 2016*

Christopher has a growing reputation for the strength of his employment practice. Peers praise his handling of complicated multi-week whistle-blowing claims, and clients note his impressive and robust advocacy. He is a barrister of choice for many of the leading employment solicitors. **"He is completely unflappable and does not feel the pressure at all, even when he's handling complicated matters. His legal knowledge is second to none and he's regularly filling in the judges on points of law they may have missed." "Good with clients, he's more commercial than the average barrister."** Acted for the London Borough of Hammersmith and Fulham in defending a whistle-blowing and unfair discrimination claim." - *Employment, Chambers UK 2015*

"Regularly represents the Revenue and is increasingly acting for taxpayers in a variety of tax cases. Areas of expertise include employment-related tax issues, particularly those concerning employment status. **"He is very diligent and highly committed. He will stay up all night if you need him to. He has very good judgement and you can rely on any research he does."** He represented HMRC before the Upper Tribunal in a case considering the tax deductibility of travel expenses for doctors working in private practice." - *Tax, Chambers UK 2015*

Expertise

Tax

Chris is recognised as a leading silk in Tax and Private Client by Chambers UK and Legal 500.

He is a tax litigation expert, with substantial experience litigating direct tax appeals on a range of topics before the First-tier Tribunal and at all appellate levels up to and including the Supreme Court.

His taxpayer advisory practice is focused upon those areas in which he has deep specialist knowledge derived from litigating the leading cases e.g. residence and domicile (including dual residence); employment taxes (including the taxation of employment income, IR35 and the agencies legislation); and the application of double tax conventions.

Chris has extensive experience of judicial review claims in the tax context and the application of the Human Rights Act to tax appeals.

Recent significant cases include:

Judicial review

- R (Fluid System Technologies (Scotland)) v HMRC – challenge to the application of the Disguised Remuneration Repayment Scheme
- R (Sensor Solutions) v HMRC – challenge to the application of the Disguised Remuneration

Repayment Scheme

- R (Mehan) v HMRC – challenge to interpretation and application to the claimants of legislation defining remittances
- R (Haworth) v HMRC (Supreme Court) – challenge to follower notices and APNs issued by HMRC.
- R (Amrolia) v HMRC (CoA) – test case on the ability of HMRC to recover excess tax repaid to partners
- R (Davies & James v HMRC; Gaines-Cooper v HMRC) (Supreme Court) - legitimate expectation in respect of IR20

Private client and estate planning

Chris has been instructed in all recent domicile appeals in the FTT – both for HMRC and the taxpayer: Weis v HMRC, Strachan v HMRC, Shah v HMRC, Coller v HMRC.

- Taxpayer v HMRC (CoA) – application of the 'exceptional circumstances' test under the SRT
- McCabe v HMRC (UT) – common law residence
- Sehgal v HMRC (UT) – definition of remittance
- Higgins v HMRC (CoA) – definition of 'period of ownership' for the purpose of determining principle private residence relief
- Banks v HMRC (CoA) – challenge to inheritance tax assessments using European Convention of Human Rights and EU law
- Mackay v HMRC (UT) - ordinary residence appeal (and subject also to a judicial review claim)
- Gulliver v HMRC (FTT) - effect of a previous domicile ruling upon the scope of a domicile enquiry
- Peck v HMRC (FTT) - individual residence
- Hargreaves v HMRC (UT and CoA) - individual residence; procedure for determining validity of discovery assessments
- Daniel v HMRC (FTT) - individual residence; full-time employment abroad; discovery assessments

Corporate tax and taxation of businesses

- York SD v HMRC (FTT) – Enterprise Investment Scheme rules, including commencement of trade
- Best Connection Group v HMRC (FTT) – Payment of travel expenses as part of a salary sacrifice scheme
- NHS Mid & South Essex ICB v HMRC (FTT) – Requirement to applying withholding tax to interest elements of compensation payments
- Putney Power v HMRC (FTT) - Enterprise Investment Scheme rules, including commencement of trade
- Mertrux Ltd v HMRC (FTT, UT and CoA) - a leading case on the sale of goodwill
- Marathon Oil v HMRC (FTT) - deduction for decommissioning expenditure

- G4S v HMRC (FTT) - first case on deductibility of parking fines
- Mertrux Ltd v HMRC (FTT, UT and CoA) - a leading case on the sale of goodwill
- Ramsay v HMRC (UT) - definition of a 'business' for rollover relief
- McLaren v HMRC (FTT and UT) - deductibility of a fine of $100m imposed by the FIA
- Samadian v HMRC (FTT and UT) - deductibility of travel expenses by a doctor in private practice
- Duckmanton v HMRC (UT) - deductibility of expenses incurred in defending a criminal charge

Employment income

Chris has unique expertise in litigating and advising upon cases involving IR35, having appeared in almost all recent appeals on the topic:

- Bryan Robson Ltd v HMRC (FTT)
- PD & MJ v HMRC (UT)
- S&L Barnes v HMRC (UT)
- RALC v HMRC (UT)
- Gary Lineker Media v HMRC (FTT)
- Kickabout Productions v HMRC (CoA)
- Atholl House Productions v HMRC (CoA)
- Northern Light Solutions v HMRC (UT)
- Christa Ackroyd Media v HMRC (UT)
- Red, White & Green v HMRC (UT)
- Canal Street Productions v HMRC (FTT)
- Paya & Others v HMRC (FTT)
- Gain Capital v HMRC (FTT) – whether gifts were taxable as employment income
- Moorthy v HMRC (CoA) - taxation of termination payments, in particular 'injury to feelings'
- Pettigrew v HMRC (FTT) - whether compensation for discrimination was employment income

Double Tax Treaties

- Masters v HMRC (FTT) – application of Articles 18 and 21 of the OECD model to pension income
- Haworth v HMRC (CoA) – determination of Place of Effective Management in Art 4(3)
- McCabe v HMRC (UT) – determination of treaty residence of an individual
- Oppenheimer v HMRC (FTT) – determination of treaty residence of an individual
- Lee & Bunter v HMRC (FTT) – determination of Place of Effective Management in Art 4(3)

Practice and procedure in the First-tier Tribunal

- HMRC v Breen (UT) – proper test for reinstatement of an appeal
- Mullens v HMRC (UT) – burden of proof in extended time limit assessments
- McCabe v HMRC (UT) – disclosure of documents exchanged under Mutual Agreement Procedures
- Glencore v HMRC (FTT) – application to stay FTT proceedings pending Mutual Agreement Procedures
- Raftopoulou v HMRC (UT and CoA) - ability of FTT to extend time for an application for repayment of overpaid tax
- Birkett v HMRC (UT) - jurisdiction of FTT to hear public law arguments
- Walker v HMRC (UT) – proper scope of FTT's powers under s 50(6) TMA
- Estate of Charles Deville v HMRC (FTT) - jurisdiction of FTT to hear public law arguments
- Fessal v HMRC (FTT) - role of the Human Rights Act in tax appeals

Chris has written articles published in Taxation magazine and the Journal of International Tax, Trust & Corporate Planning. He has delivered seminars to solicitors on the taxation of partnerships, taxation of employment income, and the statutory residence test. He is a member of the RBA.

Employment

Chris is recognised as a leading silk in Employment Law by Chambers UK and Legal 500.

He specialises in high value and complex tribunal claims, for respondent clients including City banks, professional services firms and an international airline, and for claimants. Recent tribunal cases have covered the full gamut of employment claims including all forms of discrimination, whistleblowing, collective consultation, working time and holiday pay issues. He also offers recent experience in applications for interim relief.

Chris is instructed to advise on employment injunction matters in the High Court, particularly regarding the enforceability of restrictive covenants. In addition, he has experience of bonus and wrongful dismissal disputes. He is familiar with High Court practice and procedure, derived in particular from being instructed for six-years as lead junior for the defendants in the Construction Industry Vetting Information Group litigation.

Chris has built a stellar reputation for cases involving employment status issues. He is uniquely well placed to advise on the application of IR35 to private sector clients. His recent tax advisory practice has also covered: taxation of termination payments and National Minimum Wage enquiries.

Recent employment tribunal cases include:

- Represented a major bank in resisting an application for interim relief in a whistleblowing claim
- Mackendrick v Frenkel Topping – Represented R in a complex disability discrimination claim after C had been dismissed for gross misconduct following alleged sexual harassment

- Frewer v Google - Represented R in a whistleblowing claim after C had been dismissed for gross misconduct following alleged sexual harassment
- Duadet v Computcentre – Represented R in a claim for religion and belief discrimination
- JLT Specialty v Craven [2018] EWCA Civ 2487 - claim for clawback of £500,000 bonus payment
- Represented magic circle firm of solicitors in a claim of race discrimination

Chris has experience of litigation concerning subject access requests (Gaines-Cooper v HMRC [2017] EWHC 868 (Ch)) and is well placed to advise employers on their duties when responding to the same.

Chris has recent experience of carrying out high profile and sensitive investigations on behalf of clients (e.g. allegations of bullying by an HR director).

Chris contributes to Bloomsbury Professional's Discrimination Law; and writes regularly for the ELA Briefing and the PLC Employment Blog. He offers seminars to solicitors; recent topics include: employment status, taxation of termination payments, the practical aspects of disability discrimination claims, and data protection claims in the employment context.

Off-payroll working (IR35)

Chris has unparalleled experience in litigating IR35 in the tax tribunals. He has appeared in almost all recent IR35 appeals in the FTT, UT and CoA:

- Bryan Robson Ltd v HMRC (FTT)
- PD & MJ v HMRC (UT)
- S&L Barnes v HMRC (UT)
- RALC v HMRC (UT)
- Gary Lineker Media v HMRC (FTT)
- Kickabout Productions v HMRC (CoA)
- Atholl House Productions v HMRC (CoA)
- Northern Light Solutions v HMRC (UT)
- Christa Ackroyd Media v HMRC (UT)
- Red, White & Green v HMRC (UT)
- Canal Street Productions v HMRC (FTT)
- Paya & Others v HMRC (FTT)

Chris is much sought-after by public and private sector clients to advise them regarding the implementation of the reforms to the off-payroll working rules. As a former strategy consultant, his advice is always commercially minded. He has delivered numerous seminars to accountant and solicitor clients. He has written on the subject of the reforms for the Employment Lawyers Association Briefing and has recorded a webinar (accessible to members of ELA).

Memberships and Associations

ELA, PNBA, LCLCBA, RBA

Awards and Scholarships

Megarry Scholarship, Lincoln’s Inn

Droop Scholarship, Lincoln’s Inn

Buchanan Prize, Lincoln’s Inn

Chancellor's Letter of Commendation, Australian National University

Academic Scholar, St Anne’s College, Oxford

Appointments

2022 - Appointed Recorder

2021 - Appointed to the Attorney General's Panel of Counsel (A Panel)

Education

Bar Vocational Course, BPP Law School (Outstanding)

Graduate Diploma in Law, BPP Law School

MA (International Affairs), Australian National University

BA (Hons) Modern History and Economics, St Anne's College, Oxford

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Awards

For enquiries & instruction please contact



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