devereux

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Felicity Cullen KC

SILK 2008 CALL 1985



Areas of Expertise

• Tax • Corporate Tax & Taxation of Businesses • Employment Income Taxation • Inheritance Tax (IHT) • Judicial Review • Off-payroll working (IR35) • Partnership Taxation • Private Client and Estate Planning • Stamp Duty and SDLT • Tax Investigations • VAT and Customs Duties • Alternative Dispute Resolution (ADR)

Felicity deals with all aspects of revenue law. She started her career advising mainly on tax on corporate and business transactions or in a commercial context but has developed a practice in which she acts in the context of commercial, and many other contexts. In particular, she regularly advises on tax matters for onshore and offshore trusts, the structures and assets held by them, beneficiaries of trusts, individuals who may be domiciled or non-domiciled, resident or non-resident, employed or self-employed, or members of partnerships of various kinds. She acts in all relevant areas in both advisory and litigation contexts.

On the advisory side, she has been involved in many large city transactions and is routinely involved in private company and business transactions, often for HNW or UHNW individuals, or trusts who hold interests in commercial structures, where she advises both on the corporate and personal tax aspects of matters, She also advises on private equity and employment taxes. Felicity frequently advises on all aspects of status for tax purposes, including employment status, residence and domicile.

She regularly acts in inheritance tax matters, particularly in the context of trusts, high value residential property, business and agricultural property reliefs, and transactions concerning the share capital of closely held companies. She frequently advises on capital gains tax matters in similar contexts as well as generally and in the context of transactions concerning businesses (e.g .business incorporations), and shares,

Felicity is frequently instructed to advise on the technical tax aspects of matters which are the subject of enquires, civil or criminal investigations and proceedings, or in the context of other civil

proceedings such as claims for damages.

She advises on indirect taxes, including VAT, stamp duty, SDLT and customs duty, sometimes in the context of other transactions, and sometimes on a standalone basis.

The disputes side of her practice entails correspondence, settlement negotiations, and other forms of dispute resolution such as mediation, as well as appearances in tribunals and courts. She has appeared in many leading tax cases in the courts over the years, and has acted for parties in tax related mediations. She has also participated in a number of commercial mediations.

Notable cases include:

- RKW Limited v Commissioners for Her Majesty's Revenue & Customs - First-tier Tribunal (Tax) - 30 January 2014
- *Her Majesty's Revenue and Customs v. Salaried Persons Postal Loans Limited* - Chancery Division - 7 April 2006
- *Salaried Persons Postal Loans Limited v. Commissioners of Revenue and Customs* - Special Commissioners - 5 October 2005
- *John C McBride v. Stephen John Blackburn (HM Inspector of Taxes)* – Special Commissioners – 23-25 September 2002
- *Trustees of British Telecom Pension Scheme & others v. Clark (HMIT)* - Court of Appeal - 24 February 2000
- *A Pardoe (HMIT) v Entergy Power Development Corporation* - Chancery Division - 23 February 2000
- *Clark v. Trustees of British Telecom Pension Scheme & others* - Chancery Division - 14 October 1998
- *Trustees of British Telecom Pension Scheme & others v. Clarke* - Special Commissioners - 16 December 1997
- *Bricom Holdings Limited v I.R.C.* - Court of Appeal - 25 July 1997
- *Vodafone Cellular Ltd v. Shaw (Inspector of Taxes)* - Court of Appeal - [1997] STC 734

Recommendations

“Felicity is excellent, creative, clever, responsive and easy to deal with. She is absolutely top-notch. Her advice is always spot-on, and she is supportive the whole way through a case.” - Tax, Chambers UK Bar 2027

"Felicity Cullen is a terrific barrister dealing with all aspects of taxation law. She has very good written work and is much liked by clients. She does litigation and advisory work to a stellar standard on both the corporate and personal sides, and is user-friendly." - Tax: Private Client, Chambers UK Bar 2027

“Felicity is exceptionally strong technically and provides clear, well-reasoned advice on complex tax issues. Her ability to distill challenging questions into practical and workable solutions is particularly valuable, especially in matters involving nuanced trust and fiduciary

considerations. What distinguishes Felicity is her commercial judgment. She is not only technically excellent but also highly pragmatic, ensuring that her advice is aligned with the realities facing trustees and family offices. Her recommendations are always clear, actionable, and sensitive to the broader objectives of the matter. She is consistently responsive and efficient, with a strong ability to turn around high-quality advice within tight timeframes. Her written work is clear and concise, and she is always willing to engage directly to discuss and refine key points. Felicity stands out for her combination of deep technical expertise and practical, solution-focused advice. She is particularly effective in matters involving trusts and private client structures, where tax issues intersect with fiduciary duties and broader strategic considerations.” - Tax: VAT and Excise, Legal 500 2027

“Felicity is simply brilliant. She strikes the perfect balance of excellent technical knowledge, broad and deep practical experience, commerciality, and awareness of client sensitivities. She has the ability to speak to anyone at their level and deliver clear, considered, and concise advice in a user-friendly manner. She is the definition of 'value add.” - Tax: Corporate, Legal 500 2027

“Felicity has an encyclopaedic knowledge of tax law. She's clear and concise in her opinions and much liked by clients.” - Tax, Chambers UK Bar 2026

"Felicity is very detailed but also highly commercial. A real weapon in anyone's armoury, she is distinct from other KCs in that she's well respected by the Revenue and stands up for the taxpayer." - Tax, Chambers UK Bar 2026

"She's so approachable, so responsive and I can't comment enough about her academically. She is just brilliant." - Private Wealth: Tax, Chambers Global 2026

"Felicity's opinion is always on the point. She is incredibly reliable, exceptionally nice and easy to talk to as well." - Private Wealth: Tax, Chambers Global 2026

“Felicity Cullen is a terrific barrister dealing with all aspects of taxation law. She has very good written work and is much liked by clients. She does litigation and advisory work to a stellar standard on both the corporate and personal sides, and is user-friendly.” - Tax: Private Client, Chambers HNW 2026

"Reliably thorough in her approach and a real team player. She will always go above and beyond to point out things that may not have been in her instructions, but ought to have been." - Tax, Legal 500 2025

"Felicity has a very strong sense of where the lines are drawn, is creative in her approach and has an excellent bedside manner when it comes to explaining complex matters to clients." - Tax, Chambers UK Bar 2025

"Felicity is exceptional. The perfect balance of commercial awareness and technical ability." - Tax, Chambers UK Bar 2024

"Always delivers clear and unambiguous advice." - Tax, Chambers UK Bar 2023

"Her turnaround time on a complex and unusual matter under significant client pressure was impressive." - Tax, Chambers UK Bar 2023

Well respected for her extensive experience advising clients on complex issues such as reorganisations and international tax disputes. She also appears in litigation relating to all aspects of revenue law, acting for taxpayers and HMRC, and has further knowledge of criminal tax offences. **"She writes the best opinions, and her analysis of issues is so clear and beautifully constructed that anyone can understand her." "Felicity's advice is precise but also practical and commercial." -** *Tax, Chambers UK Bar 2022*.

A highly respected silk whose broad-ranging tax practice includes advising on indirect, personal and corporate tax matters. She is equally comfortable advising business and private individuals. **"Thorough and meticulous, she always tries to explain things in a simple manner." "She is very creative in her approach and very good at seeing not just the problem immediately in front of her but also the bigger picture."** - *Tax: Private Client, Chambers UK Bar 2022*.

"Very, very clever – but more to the point, reliably commercial and clear when delivering the advice. A natural team player that clients love." - *Tax: Corporate and VAT, Legal 500 2022*.

Ranked as a Leading Silk - *Private Client: Personal Tax, Legal 500 2022*

"I think she is wonderful with clients, very approachable and imaginative in her solutions." "She is so easy to work with and a really fierce advocate for her clients. She is thorough, meticulous and always tries to explain things in a simple manner." "She is very creative in her approach, she is very good at seeing not just the problem immediately in front of you but the bigger picture. She is also a brilliant negotiator; I always want her by my side when I'm negotiating with the Revenue." - *Tax: Private Client, Chambers High Net Worth 2021*.

"Her advice is consistently understandable and pragmatic." She also appears in litigation relating to all aspects of revenue law, acting for taxpayers and HMRC, and has further knowledge of criminal tax offences. **"Incredibly collegiate, she is razor bright and produces written advice very quickly."** - *Tax, Chambers UK Bar 2021*.

"She explains things to clients in very clear and straightforward terms when the subject matter is actually very complicated." She is equally comfortable advising business and private individuals. **"She has an extraordinary brain and great knowledge."** - *Tax: Private Client, Chambers UK Bar 2021*.

"She explains things to clients in very clear and straightforward terms when it is actually very complicated. She has an extraordinary brain and knowledge" - *Private Wealth: Tax - UK, Chambers Global 2021*.

"First-class brain and technical knowledge but capable of delivering advice of great clarity to any audience. Always well prepared, practical and pragmatic and answers the questions you ought to have asked, but overlooked." - *Private Client: Personal Tax, Legal 500 2021*

"Provides consistent, practical commercial advice." - *Tax (Corporate), Legal 500 2021*

Regularly acts for high net worth individuals on tax matters. **"She is superb at what she does,"** according to one barrister, while an instructing solicitor notes: **"She is really, really first rate." -** Tax (Private Client), Chambers High Net Worth 2020

"Very thorough – she has both breadth and depth of expertise and super client-handling skills." "She brings vast experience to bear and has strong strategic abilities." - *Tax, Chambers UK Bar 2020*

"Incredibly able and has great technical knowledge. She is very good at answering the questions you didn't ask but should have done." - *Tax: Private Client, Chambers UK Bar 2020*

"A very strong technical lawyer who delivers her advice with charm." - *Private Client: Personal Tax, Legal 500 2020*

"A genuine pleasure to work with and produces extremely thorough opinions and solutions." - *Tax (Corporate), Legal 500 2020*

"She is very good with clients and has a deep knowledge of the relevant tax law." "Approachable, clever and responsive." - *Tax, Chambers UK Bar 2019*

Has a broad tax practice, advising on corporate, personal and indirect tax matters. She often advises owner-managed businesses on corporate tax matters and also advises the owners on their personal tax issues. **"She is so accessible, very straightforward, bright and a pleasure to deal with." "She's brilliant, and nice and understated with it. She's a real thinker. She gives practical and pragmatic advice as well as being technically first-rate."** - *Tax: Private Client, Chambers UK Bar 2019*

"She is exceptionally calm, astute and thorough." - *Private Client: Personal Tax, Legal 500 2019*

"A super bright and hugely experienced corporate tax lawyer." - *Tax (Corporate), Legal 500 2019*

"She is exceptionally astute, calm, quick and thorough." - *Tax (VAT), Legal 500 2019*

The **"truly amazing"** Felicity Cullen QC specialises in advising the owners of closely held businesses on taxation. **"She is so accessible, very straightforward, bright and a pleasure to deal with,"** notes one interviewee. Another comments: **"She's brilliant, and nice and understated with it. She's a real thinker. She gives practical and pragmatic advice as well as being technically first-rate."** - *Tax (Private Client), Chambers High Net Worth 2018*

"Quietly impressive, considered and measured. Very user-friendly and approachable, with an easy manner. She offers practical and realistic opinions." "She is calm, very inventive, and is willing to get involved in a matter and invest time in it. She's a pleasure to deal with." - *Tax (Private Client), Chambers UK 2018*

"Great technically. She provides very good objective advice." "She understands client sensitivities and is always contactable." - *Tax, Chambers UK 2018*

"She has a tremendous reputation among tax solicitors." - *Tax (Private Client), Legal 500 2017*

"Technically excellent, pragmatic and user-friendly." - *Tax (corporate), Legal 500 2017*

"Very highly regarded, with a loyal client base." - *Tax (VAT), Legal 500 2017*

"Absolutely excellent. She gave us very balanced, clear advice, and weighed up different courses of action. She was particularly alert to the sensitivities involved." -*Tax, Chambers UK 2017*

"Her work includes both complex litigation and high-stakes advice" - *Tax, Legal 500 2016*

"Approachable and very straight forward" - *Private Client: Personal Tax, Legal 500 2016*

Chambers UK Bar Awards shortlisted Felicity as 'Silk of the Year' in 2015.

Handles significant corporate and business tax matters, and acts in all varieties of revenue cases. She is also noted for her expertise acting in an advisory role in private company and business transactions. **"Extremely clear thinking, very meticulous and incredibly client-friendly. She has a keen eye for protecting the client's best interests in difficult circumstances."** Acted for the taxpayer in a matter concerning subscribers for shares in close companies. - *Tax, Chambers UK 2016*

"Her outstanding skill and reputation coupled with her clarity and charm are used to great effect in negotiations." - *Private Client: Personal Tax, Legal 500 2015*

"Very commercial and accessible, always willing to help, and charming to deal with." - *Tax: Corporate, Legal 500 2015*

"An exceptional ability to distil complex problems into clear advice." - *Tax: VAT, Legal 500 2015*

Regularly provides advice on sophisticated City transactions, especially those involving private companies and businesses. In addition, she has an active contentious practice acting for taxpayers and HMRC in notable cases. **"She is very bright and diligent, but also very practical. She is also very good at taking clients with her - they have great confidence in her and she will help them navigate the issues."** She provided advice to Hong Kong clients wishing to invest in the Greenwich Peninsula property development scheme. - *Tax, Chambers UK 2015*

"Provides a well-balanced view across the board on complex tax issues." - *Legal 500*

"Extremely diligent and well versed in the complex technicalities of corporate tax." - *Legal 500*

"Tenacity in negotiations, which is born out of absolute confidence in the strength of her technical position." - *Legal 500*

"The quality of her work and her attention to it was superb and I would not hesitate to use her again." - *Chambers UK*

Noted by instructing solicitors for her **"modern approach."** They endorse her fully as **"when she sits round a table with you, she always brings added value with her insight into a case." -** *Chambers UK*

Expertise

Tax

Felicity deals with all aspects of revenue law with a particular focus on commercial tax, both in an advisory capacity and in the context of disputes.

On the advisory side, she has been involved in many large city transactions and is routinely involved in private company and business transactions.

The disputes side of her practice entails involvement in correspondence, settlement negotiations, and other forms of dispute resolution such as mediation, as well as appearances in tribunals and courts.

She has appeared in many leading tax cases in the courts in recent years and has acted for parties and as mediator in tax related mediations.

She also deals with personal taxation, including capital taxation, again in the giving of advice and assisting with the resolution of disputes.

Appointments

CEDR Accredited Mediator 2012

Personal Interests

Equestrian sports, gardening, design and adventure, engaging in these pursuits when possible, the last mainly when travelling.

Awards





For enquiries & instruction please contact



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