devereux

email: clerks@devchambers.co.uk

Marika Lemos KC

SILK 2025 CALL 2002



Areas of Expertise

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

Shortlisted for Tax Junior of the Year at the 2024, 2023, 2019 and 2018 Legal 500 UK Bar awards, and in the Chambers UK Bar Awards 2021.

Shortlisted for Pro Bono Junior of the Year in the Advocate Pro Bono Awards 2022.

Marika joined Devereux Chambers in August 2014, from a specialist tax set.

Her practice covers all aspects of tax, and both contentious and non-contentious work. She also accepts instructions in the context of trust and pension disputes, Variation of Trust Act applications and professional negligence cases where tax is involved. Her clients include UK and international trustees, charities, individuals, businesses, trade unions and other public bodies.

Recent advisory work includes:

- Advice on the income tax treatment of profits of partnerships and LLP, including in relation to the MMR rules;
- Advice to individuals making gifts to charities not established in the UK, in relation to reliefs from income tax and inheritance tax;
- Advice in relation to the meaning of 'employment intermediary' in s.339A ITEPA 2003.
- Tax planning in respect of onshore and offshore trusts, farms and other businesses;
- UK and cross-border estate planning;
- IHT and CGT planning using Deeds of Variation;

- Advice on domicile and the remittance basis;
- Advice on residence and domicile of individuals, residence of partnerships and corporates;
- Tax efficient unwinding of EBTs;
- Securing reliefs on disposals of businesses;
- Advice in respect of property holding structures;
- Advice on availability of immunity from tax;
- Legal professional privilege;
- Advice on employment status in the context of IR35;
- Successful legitimate expectation/irrationality challenges to decisions by HMRC.

Recent and notable cases in which she has appeared include the following:

Supreme Court/CJEU/Privy Council

- *Routier and another v HMRC* [2019] UKSC 43 (exemption from IHT for gifts to charities under s.23 IHTA 1984 did extend to transfer to Jersey trust)
- *Trustees of the P Panayi A & M Settlements v HMRC (Case C-646/15)* – Judgment of the Court – 14 September 2017. (EU freedoms apply to trusts; no justification for an exit charge if no option to defer payment)
- *Société Royal Gardens et Compagnie & 138 Others v. The Mauritius Revenue Authority* [2010] UKPC 11 (Mauritian GAAR);
- *Chiniah v. Commissioner of Income Tax (Mauritius)* [2007] UKPC 23.

Court of Appeal

- R (oao Refinitiv Ltd and others) v HMRC [2024] EWCA Civ 1412 (re lawfulness of DPT charging notices issued by HMRC)
- *HMRC v Wilkes* [2022] EWCA Civ 1612 (High Income Child Benefit Charge; discovery assessments invalid)
- *Hoey and others v HMRC* [2022] EWCA Civ 656 (Judicial Review of exercise of power in s.684(7A)(b) ITEPA; jurisdiction of the FTT, transfer of assets aboard)
- *Naghshineh v HMRC* [2022] EWCA Civ 19 (hobby farming; sideways loss relief; reasonable expectation of profits, s.68 ITA 200)
- *Eastern Power Networks Plc & Ors v HMRC* [2021] EWCA Civ 283 (closure notice applications; consortium relief claims; s.146B CTA 2010)
- *Beadle v HMRC* [2020] EWCA Civ 562 (collateral challenge to PPN in penalty proceedings)
- *Knibbs and others; R(oao Astley and others) v HMRC* [2019] EWCA Civ 1719 (strike out abuse of process, validity of enquiries)
- *R (oao Archer) v HMRC* [2017] EWCA Civ 1962 (Validity of decision to initiate bankruptcy proceedings; whether debt due)
- *CC&C Ltd v HM Commissioners of Revenue and Customs* [2014] EWCA Civ 1653 (mandatory injunction pending outcome of tribunal appeal)

High Court Isle of Man (VAT cases)

- *BLS1 Limited v Customs and Excise Division Isle of Man Treasury* (2024) 2DS 2023/23
- *Income Plus Services Limited v Customs and Excise Division Isle of Man Treasury* (2021) 2DS 2020/28 (VAT and penalties)

Upper Tribunal

- *R (oao UBS AG) v HMRC* [2024] UKUT 242 (TCC) (Successful challenge by taxpayer: decision by HMRC not to exercise power in s.684(7A) ITEPA 2003 was unlawful)
- *HMRC v Suterwalla & Suterwalla* [2024] UKUT 188 (TCC) (SDLT mixed residential and non-residential use)
- *HMRC v Wilkes* [2021] UKUT 0150 (TCC) (high income child benefit charge; discovery assessment)
- *Hoey v HMRC* [2021] UKUT 82 (TC) (validity of discovery assessments; transfer of assets abroad and EU law; jurisdiction re s.684(7A) ITEPA)
- *Reid & Emblin v HMRC* [2020] UKUT 61 (TCC) (validity of closure notices; validity of PPNs and APNs)
- *HMRC v Ardeshir Naghshineh* [2020] UKUT 30 (TCC) (farming; sideways loss relief; reasonable expectation of profits, s.68 ITA 2007).
- *Big Bad Wolff v HMRC* [2019] UKUT 121 (TCC) (NICS and IR35; actor)
- *AN Checker Heating & Service Engineers v HMRC* [2018] UKUT 292 (TCC) (VAT; energy saving materials as single composite supply; whether supply standard rated)
- *HMRC v TGH (Commercial) Ltd* [2017] UKUT 116 (TCC) (VAT, effect of withdrawal of case by respondent)
- *McQuillan and another v HMRC* [2017] UKUT 344 (TCC) (Meaning of 'ordinary share capital'; shares with no entitlement to dividends)
- *HMRC v CM Utilities Ltd* [2017] UKUT 305 (TCC) (Power to increase assessment under s.50(7) TMA 1970)
- *HMRC v Peter L Drown and R E Leadley* [2017] UKUT 111 (TCC) (whether CGT relief claims could be made by personal representatives)
- *Scambler and another* v *HMRC* [2017] UKUT 0001 (TCC) (Faming losses, sideways loss relief; s.68 ITA 2007)
- *HMRC v C Jenkin & Son* [2017] UKUT 239 (VAT, whether zero rated supply of caravan or standard rated supply of accommodation)
- *The Right Honourable Clifton Hugh Lancelot de Verdon Baron Wrottesley v HMRC* [2015] UKUT 0637 (TCC) (domicile; preliminary issue - domicile of origin)
- *Keyl v Revenue and Customs Commissioners* [2015] UKUT 383 (TCC) (capital allowances, whether trade discontinues in period when expenditure incurred)
- *Andrew Berry v. HMRC* [2011] UKUT 81 (tax avoidance scheme)

High Court/Admin Court

- *R (oao Tax Returned Limited and others) v HMRC* [2022] EWHC 2515 (Admin) (service,

alternative service)

- *R (oao Mitchell & others) v HMRC* [2020] EWHC 3489 (validity of s.28B(4) TMA notices issues to members of LLPs)
- *R (oao Hoey and others) v HMRC* [2020] (validity of decisions under s.684(7A) ITEPA 2003)
- *R (oao Quantum Advisers LLP) v HMRC [*2020] (validity of s.12AC TMA 1970 notices)
- *HMRC v Emile Heskey [*2019] (enforcement proceedings; whether public law could be run as a defence to enforcement of APNs/PPNs/Penalties)
- *R (oao Astley and others) v HMRC* [2019] (Validity of s.28B(4) TMA notices)
- *Knibbs and others v HMRC; Barrett v HMRC* [2018] EWHC 136 (claims struck out on the grounds of merit and wrong forum abuse of process)
- *Smethurst and others v HMRC* [2017] EWHC 1385 (Ch) (Strike out application in respect of a Part 8 claim; claim struck out)
- *R (ex parte Archer) v HMRC* [2017] EWHC 296 (Admin) (Challenge to decision to initiate bankruptcy proceedings on grounds that no debt due; abuse of process)
- *Re Bailey* [2014] EWHC 4411 (Ch) (Variation of Trust Act Application)
- *Re S [*2014] (Variation of Trust Act Application)
- *Dalriada Trustees Limited v. John Lawrence Woodward & others* [2012] EWHC 21626 (Ch) (pensions and tax)

First-tier Tribunal (Tax Chamber)/IOM VAT and Duties Tribunal

- Janet Bray Ltd v HMRC [2024] UKFTT 787 (TC) (EBT contributions made via service provider - loan from sub trust - inaccuracies in returns were careless and carelessness caused the loss of tax)
- *The Boston Consulting Group UK LLP & Ors v HMRC* [2024] UKFTT 84 (TC) (LLP interests, payments made on their disposal taxed as income or capital, consideration of s.850 and 850C ITTOIA (the MMR rules), miscellaneous Income and sale of occupation income)
- *Brosch v HMRC* [2023] UKFTT 945 (TC) [SDLT, Disclosure Notes, adequacy of disclosure]
- *Sheth v HMRC* [2023] UKFTT 238 (TC) (Contractor loan scheme, whether employment income, validity of discovery assessment, hypothetical officer test)
- *BLS1 Limited v Isle of Man Treasury (Customs and Excise Division)* TC/2020/00424; TC/2020/02977 (2023) (VAT: whether supply of 'land', 'hotel of similar establishment', reduced rate for Item 1(d))
- *Whispering Smith Ltd v HMRC* [2022] UKFTT 165 (TC) (FN penalties, whether 'relevant judicial ruling', whether 'reasonable in all the circumstances, quantum)
- *Ellis and North Yorkshire Properties Ltd v HMRC* [2021] (Application for disclosure)
- *Income Plus Services Limited v The Treasury* TC/2019/00182 (VAT, nature of supply of services; supply to recruitment companies; economic and commercial reality)
- *Carter & Kennedy; Burnikell & Graham; Lang & Lang v HMRC* [2020] UKFTT 179 (TC) (SDLT schemes; validity of discovery assessments)
- *Paya Ltd, Willcox Ltd, Allday Ltd v HMRC* [2019] UKFTT 583 (TC) (IR35: appeals by PSCs of BBC presenters; staleness; carelessness)

- *Hoey v HMRC* [2019] UKFTT 489 (TC) (contractor loan schemes; validity of discovery assessment; jurisdiction)
- *Addo v HMRC* [2018] UKFTT 530 (TC) (contractor loan schemes; disclosure)
- *Alberto Nader and 7 others v HMRC* [2018] UKFTT 294 (TC) (Death-bed IHT avoidance scheme-– whether value transferred; whether s.10 IHTA 1984 applied)
- *Patel and other v HMRC* [2018] UKFTT 185 (TC) (voluntary returns; validity of closure notices)
- *O'Rorke v HMRC* [2017] UKFTT 566 (TC) (NICs; appeal against PLNs)
- *Global Foods Ltd v HMRC* [2017] UKFTT 577 (TC) (VAT; repayment supplement; period during which reasonable enquiries undertaken)
- *Resped Transport D.O.O v HMRC* [2016] (Excise duty – wrongdoing penalty; reinstatement application in respect of appeal that was struck out)
- *Milltown Limited, Albert House Property Finance PCC Limited v HMRC* [2016] UKFTT 640 (TC) (SDLT - procedural)
- *Paya Limited and another v HMRC* [2016] UKFTT 660 (TC) (application by a non-party to the proceedings to provide witness evidence)
- *Tersam Gakhal and others v HMRC* [2016] (income tax settlements code; validity of discovery assessment)
- *John Cozens v HMRC* [2015] UKFTT 0482 (TC) (appeal against c.£6m global excise duty assessment; limitation, s.12(4) FA 1994)
- *Global Foods Ltd and others v HMRC* [2014] UKFTT 1112 (TC) (VAT; zero-rated export acquisition by EU business establishment not registered for VAT)
- *Hitachi Kokusai Electric Europe GmbH v HMRC* [2014] UKFTT 1038 (TC) (Inward Processing Relief, failure to lodge bill of discharge, whether obvious negligence)

Recommendations

"**Marika has an outstanding and wide understanding of tax law, and is an excellent advocate.**" - Tax: Corporate, Legal 500 2027

"**Marika is exceptionally intelligent and consistently brings sharp judgment to complex, fast-moving disputes, quickly identifying the decisive points and the cleanest route to a persuasive submission. She is notably calm under pressure: even in tight timetables and difficult hearings, she remains composed, measured, and solutions-focused, which gives confidence to the team and the client.**" - Tax: VAT and Excise, Legal 500 2027

"Marika is brilliant and an expert in all areas of tax. She knows everything and gets into all the details." - Tax, Chambers UK Bar 2027

"Marika is exceptionally intelligent and consistently brings sharp judgment to complex, fast-moving disputes, quickly identifying the decisive points and the cleanest route to a persuasive submission. She is notably calm under pressure: even in tight timetables and difficult hearings,

she remains composed, measured, and solutions-focused, which gives confidence to the team and the client." - Tax: VAT and Excise, Chambers UK 2027

"Marika is a very capable senior barrister, who is very responsive. Her written work is very good and she's strong on the technical aspects of cases." - Tax: Indirect Tax, Chambers UK 2026

"Excellent in terms of tax knowledge and good at identifying the issues in a case. She explains the key points in a case in a comprehensive way." - Tax, Chambers UK 2026

"Marika is an excellent barrister and extremely strong in all areas." - Tax: Private Client, Chambers UK 2026

"Marika works and thinks like lightning and leaves others in her wake. There is no nonsense when dealing with Marika - you know where you stand from the outset and she never fails to deliver." - Tax: Private Client, Chambers UK 2025

"Marika is a star of the revenue Bar. Thorough, well-prepared, with a detailed understanding of how HMRC works and thinks. She has an excellent bedside manner – gets on well with clients and lawyers alike." - Tax: VAT & Excise, Legal 500 2025

"Marika is a star of the revenue Bar. Thorough, well-prepared, with a detailed understanding of how HMRC works and thinks. She has an excellent bedside manner – gets on well with clients and lawyers alike." - Tax: Corporate, Legal 500 2025

"Marika is a real expert in non-domicile matters and personal taxation. She is able to come up with technical and persuasive arguments and spot points many others miss." - Tax: Personal, Legal 500 2025

"Marika is one of the best juniors at the tax Bar. She has an encyclopaedic knowledge of tax law, works tirelessly, and has a wonderfully empathetic manner with clients." - Tax: VAT and Excise, Legal 500 2024

"Marika is simply one of the best juniors at the tax Bar. She has an attention to detail that is second-to-none, an encyclopedic knowledge of tax law, and a wonderfully empathetic client manner." - Tax: Corporate, Legal 500 2024

"Marika's oral advocacy is first-rate, and she is famously one of the best-prepared tax counsel. Her legal submissions are clear and persuasive, and her cross-examinations are formidable." - Tax: Personal, Legal 500 2024

"She really knows her stuff and how to put the client at ease." - Tax: Indirect Tax, Chambers UK Bar 2024

"Marika is excellent. Her diligence, preparedness for a hearing and client handling skills are all first rate." - Tax, Chambers UK Bar 2024

'Marika Lemos is head and shoulders the finest 'senior junior' at the Tax Bar: she is a delight to work with, and always puts in extra work to make sure her advice is impeccable, however busy she is.' - Tax: Private Client, Chambers UK 2024

'Marika is one of the best junior tax counsel on the market. She is incredibly knowledgeable, clear in her advice and practical in her approach.' - *Tax: Corporate, Legal 500 2023*

'Marika is diligent, thorough, well-prepared and always on top of her brief' - *Tax: VAT and Excise, Legal 500 2023*

Has wide-ranging tax expertise. She tackles advisory mandates and has a growing litigation practice, acting for taxpayers and HMRC in matters involving employment taxes and EU law. She has appeared in a number of international cases. **"Knowledgeable, accessible, easy to work with, and someone who writes beautifully and whose attention to detail is exceptionally good." "She is extremely bright and makes everyone feel like part of the same team."** - *Tax, Chambers UK Bar 2022*.

A highly rated junior with a strong reputation for handling complex private client tax work. She regularly advises on onshore and offshore trusts, UK and cross-border estate planning, foreign domicile and residence issues, tax immunity and pension tax. **"Ferociously hard-working and really intelligent."** - *Tax: Private Client, Chambers UK 2022*.

Has a strong indirect tax practice and frequently represents HMRC and taxpayers in novel indirect tax cases. She has appeared in a range of cases concerning stamp duty, VAT and payroll taxes. **"She very much has an eye for detail." "Her communication with us has been extremely clear, and she is very good at analysing issues and providing us with full opinions." -** *Tax: Indirect Tax, Chambers UK 2022*.

"Extremely thorough, Marika misses nothing out while keeping sight of the purpose of the litigation. Also a very good team player, with other barristers as well as with clients." - *Tax: Corporate and VAT, Legal 500 2022*.

"Highly intelligent and expert in her field, innovative in her thinking and in looking for options and solutions for the client. An excellent writer and explainer. Clear in conference for the lay client." - *Private Client: Personal Tax, Legal 500 2022*.

"She is good at explaining complex concepts to clients clearly and simply. She is very clear and concise in her advice." "She is so knowledgeable, accessible and easy to work with. She writes beautifully and her attention to detail is exceptionally good. I love working with her." - *Tax: Private Client, Chambers High Net Worth 2021*.

"Very into the detail and very well prepared." "She is persuasive and knows the case law inside out." Acted in Eastern Power Networks plc, London Power Networks plc and Others v HMRC, a case about the availability of consortium relief for losses realised in certain subsidiary companies. - *Tax, Chambers UK Bar 2021*

A trusted junior with a strong reputation for handling complex private client tax work. She regularly advises on onshore and offshore trusts, UK and cross-border estate planning, foreign domicile and residence issues, tax immunity and pension tax. **"A real expert on how trusts and tax issues interact. She is incredibly intelligent."** Instructed by the appellant in The Trustees of the Panayi Accumulation and Maintenance Settlements Nos 1-4 v HMRC, a case concerning whether the exit charge imposed on trustees under Section 80 of the Taxation of Chargeable Gains Act 1992 chargeable on emigration from the UK is contrary to EU law. - *Private Wealth: Tax - UK, Chambers Global 2021* & *Tax: Private Client, Chambers UK Bar 2021*

Has a strong indirect tax practice and frequently represents HMRC and taxpayers in novel indirect tax cases. She has appeared in a range of cases concerning stamp duty, VAT and payroll taxes. **"Very thorough and manages a team well." "She is very forensic and is able to point out the snags in a case."** Acted in Big Bad Wolff v HMRC, a case concerning IR35 provisions. - *Tax:*

Indirect Tax, Chambers UK Bar 2021

'Very knowledgeable and very thorough - leaves no stone unturned. Also works well as part of a team (and in holding the team together).' - *Private Client: Personal Tax, Legal 500 2021*

'She has excellent client handling skills and is building a fantastic litigation practice. She is a clear, fluent and excellent advocate.' - *Tax (Corporate), Legal 500 2021*

"She is strong both in terms of her analysis and her presentation of arguments." "Her written work is very good and easy to understand." Instructed for the Revenue in Nader and Others v HMRC, a case concerned with a 'death-bed' avoidance scheme involving a number of points of interpretation of the Inheritance Tax Act 1984 that had not previously been decided. - *Tax: Private Client, Chambers UK Bar 2020*

"She is a real expert on how trusts and tax interact," one source observes, adding: **"She is incredibly intelligent."** Another interviewee remarks: **"She is the real deal."**- *Tax (Private Client), Chambers High Net Worth 2020*

"Technically very able and incredibly thorough." "She displays acute attention to detail and is a strategic thinker." Acted for the taxpayers in Paya Ltd; Tim Willcox Ltd; Allday Media Ltd v HMRC, a case which concerned the application of IR35.- *Tax, Chambers UK Bar 2020*

'Cuts straight to the point and considers the issue from every angle – thorough and concise.' - *Private Client: Personal Tax, Legal 500 2020*

'She is extremely capable, very hardworking and sensitive to the needs of significant litigation.' - *Tax (Corporate), Legal 500 2020*

"Very thorough, very down to earth and technically very competent." "She has a great client manner." Instructed to represent HMRC in a dispute with Eastern Power Networks, London Power Networks and others about the availability of consortium relief for losses realised in certain subsidiary companies- *Tax, Chambers UK Bar 2019*

Regularly handles highly complex private client tax matters. **"She gives very clear and pragmatic advice. She assists on numerous cases and is very helpful."** Acted for the Revenue in *HMRC v Peter L Drown and Mrs R E Leadley*, a case concerning reliefs from CGT. - *Tax: Private Client, Chambers UK Bar 2019*

'She will leave no stone unturned in getting to the answer.' - *Tax (Corporate), Legal 500 2019*

'She is becoming a notable practitioner in the tax litigation field.' - *Tax (VAT), Legal 500 2019*

'She is thorough and knowledgeable.' - *Private Client: Personal Tax, Legal 500 2019*

Marika Lemos has a wide-ranging private client tax practice, which includes advising affluent individuals on both domestic and international taxation matters. Described as **"absolutely excellent,"** she also wins praise for her **"practical ability"** and **"very clear and pragmatic advice."** - *Tax (Private Client), Chambers High Net Worth 2018*

Regularly handles highly complex private client tax matters. She advises on onshore and offshore trusts, UK and cross-border estate planning, foreign domicile and residence issues, tax immunity and pension tax. **"She is absolutely charming and has a very good client manner. She is very**

much in demand and rightly so." "She is very technically strong. She always provides clients with options, looks at the risks and gives very strong practical advice." Appeared for HMRC in a case concerning the definition of ordinary share capital for the purposes of Entrepreneur's Relief. - *Tax (Private Client), Chambers UK 2018*

"Really excellent attention to detail." "Great client manner." - *Tax, Chambers UK 2018*

"The go-to name for many senior counsel handling private client tax matters." - *Tax (Private Client), Legal 500 2017*

"Ready and able to fight her corner and advance her submission in a rigorous fashion." - *Tax (corporate), Legal 500 2017*

"Simply exceptional; her knowledge is second to none." - *Tax (VAT), Legal 500 2017*

Marika Lemos regularly handles highly complex private client tax matters. A source says she **"brings some very sensible and level-headed tax advice."** This interviewee reports that **"she produced a comprehensive legal opinion coupled with a simple and short explanation. She demonstrates strong technical skills and a very collaborative style."** Another commentator says that **"she is technically very strong, and practical as well. She provides options and looks at what the risks are."** - *Tax: Private Client, Chambers High Net Worth 2017*

Advises a broad client base, including individuals, trustees and public bodies, on private client tax matters. She is highly experienced in international and offshore trust litigation. **"She is absolutely brilliant and extremely nice. She writes a very good letter, which will be technical but very readable and understandable. She provides clear advice in an approachable manner." "Her attention to detail is unbelievably good; if you are missing anything she will bring it to light."** - *Tax: Private Client, Chambers UK 2017* and *Private Wealth: Tax, Chambers Global 2017*

"Very able junior, who is exceptionally good with clients and advisers." Acted for a taxpayer in a dispute with HMRC as to whether the Revenue was out of time to raise a duty assessment. - *Tax, Chambers UK 2017*

"She speaks with authority in front of clients and the tribunal" - *Private client - personal tax, Legal 500 2016*

"A real talent and a highly persuasive advocate" - *Tax: Corporate and VAT, Legal 500 2016*

Marika Lemos of Devereux "**is an extraordinarily good lawyer, who is exceptionally thorough and leaves no stone unturned. She has phenomenal innate judgement and never bends answers to suit what you would like to hear. She offers fantastic analysis and has an eye for detail,**" comments a market source. With a practice that covers all of private client tax work, Lemos has developed a considerable reputation in the field. Her work spans across the UK and internationally, in which she acts for individuals, corporates, trustees and governments. An interviewee praises her "**calm and relaxed**" approach which has made her "**very popular with clients.**" She is also praised as "**very bright and a very good linguist**" and commended for her "**extremely good**" and "**very well-prepared**" appearances in courts. - *Tax: Private Client, Chambers HNW 2016*

Has an extensive practice and is noted for her strong grasp of a wide range of technical tax issues. She demonstrates notable expertise in private client matters, particularly those involving inheritance and capital gains tax. **"Very impressive. She works very hard and collaboratively with**

solicitors." Acted for the Revenue in CC&C v HMRC, and application for mandatory relief against HMRC. - *Tax, Chambers UK 2016*

Acts on private tax matters for a wide range of clients, advising them on issues relating to residency and domicile status as well as inter-governmental agreements. She also acts on more contentious cases, often in the context of pensions, trusts or HMRC disputes. **"She is an extraordinarily good lawyer, who is exceptionally thorough and leaves no stone unturned. She has phenomenal innate judgement and never bends answers to suit what you would like to hear. She offers fantastic analysis and has an eye for detail."** Advised a titled individual on the first domicile appeal case since Gaines-Cooper in 2011. - *Tax: Private Client, Chambers UK 2016 and Chambers Global 2016*

"Impressive breadth of knowledge on CGT and IHT matters, which is reflected in her helpful advice." - *Private Client: Personal Tax, Legal 500 2015*

Has a wide-ranging practice, but is particularly noted for her advice on offshore tax planning issues, particularly those involving trusts, and tax issues relating to pensions. Also a noted expert on tax avoidance schemes and tax as it interacts with human rights law. **Expertise: "Very, very good and thorough." Recent work:** She acted in a case involving EU elements considering whether exit charges on a migration of a settlement impede EC treaty freedoms. - *Tax, Chambers UK 2015*

Acts for private clients in both an advisory and litigation capacity. Her matters often include a broad range of issues including, but not limited to, the structuring of onshore and offshore trusts, inheritance relief, pension planning and questions of client domicile status. **Expertise: "She continues to really impress, especially on the tax/pensions crossover - she really understands how they fit together." Recent work:** She was involved in a protracted case concerning Business Assets Taper Relief that recently settled. - *Private Client, Chambers UK 2015 and Chambers Global 2015*

"Shows great knowledge of her subject and tenacity" - *Legal 500 2014*

A tax "**expert**" who regularly advises UK and international trustees and individuals in their trust structuring and cross-border estate planning" – *Private Client, Who's Who Legal 2015*

"Works effectively with clients', and is noted for combining tax and pensions issues 'brilliantly". - *Legal 500*

"**Represents both domestic and international clients with regard to onshore and offshore trust structuring.**" She regularly handles non-domicile issues relating to non-UK residents and their property: "**A very able junior who is exceptionally good with clients and advisers.**" - *Tax: Private Client, Chambers UK*

"**Has an excellent reputation among clients for handling complex pensions-related tax matters. She has a broad tax practice which also incorporates human rights and avoidance scheme issues." "What's quite outstanding about her is that she covers the very difficult crossover between the two disciplines of pensions and tax."** She was involved in a multimillion-pound claim surrounding the availability of Business Assets Taper Relief. - *Tax, Chambers UK*

"Others to impress this year include Marika Lemos. She has participated in a number of important tax cases, and has also advised high-profile clients on matters relating to inheritance tax and capital gains tax." - *Tax: Private Client, Chambers UK*

"Exceptionally thorough, competent, and client-friendly" - *Private Client: Personal Tax, Legal 500*

"Marika Lemos has an outstanding reputation for onshore and offshore trusts work, acting for various high net worth individuals. She handles both advisory and trial work and is credited for her '*solid mastery of tax law*'." - *Tax: Private Client, Chambers UK*

"Offshore expert Marika Lemos gives 'clear and practical advice'" - *Tax: Corporate and VAT, Legal 500*

Memberships and Associations

Revenue Bar Association

Chancery Bar Association

Appointments

Appointed to the Attorney General's Panel of Counsel (A Panel - effective from 1 September 2022)

Consulting Editor on Lexis PSL Private Client Consulting Editorial Board

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Awards and Scholarships

Shortlisted for Tax Junior of the Year in The Legal 500 UK 2024 Bar Awards.

Shortlisted for Tax Junior of the Year in The Legal 500 UK 2023 Bar Awards.

Shortlisted for Junior Pro Bono Barrister of the Year in the Advocate Pro Bono Awards 2022.

Shortlisted for Tax Junior of the Year in The Chambers UK Bar Awards 2021

Shortlisted for Tax Junior of the Year in The Legal 500 UK 2019 Bar Awards

Shortlisted for Tax Junior of the Year in The Legal 500 UK 2018 Bar Awards

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Academic

2007-2009: King’s College London - LLM in Tax Law (part-time over 2 years)

2004-2005: Stage at DG TAXUD

1995-1998: Cambridge University (St John's College) - MA Hons: Modern and Medieval Languages

Publications

Author of 5th, 6th and 7th Editions of *McCutcheon on Inheritance Tax* (with Withers LLP and Aparna Nathan) (Sweet & Maxwell)

UK National Report on Residence of Individuals under Tax Treaties and EC Law (IBFD)

Principal Editor of *Whiteman and Sherry on Capital Gains Tax* (Sweet & Maxwell)

Contributor to *Tolley's Property Taxation* 2007-08; 2008-09; 2009-10 (Lexis Nexis)

Contributor to *Tax Planning: International & Specialist* 2008-09 (CCH)

Contributor to *De Voil Indirect Tax Service* (Customs Duties - 2008) (Butterworths – Lexis Nexis)

Marika has also written articles for a number of other publications, including: Private Client Business; Tax Journal; Taxation; Gray's Inn Tax Chambers Review; etc

Languages

Greek, French, German and Italian (the first two fluently)

Awards





For enquiries & instruction please contact



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