Our tax disputes practice

Our highly regarded team covers all aspects of tax disputes, from technical tax input to tactical litigation advice. Much of our work involves successfully steering clients through investigations, and so never reaches the public domain, because the aim of most clients is to try to avoid full blown litigation.

Our current case load includes:

- transfer pricing, CFC rules and DPT disputes
- State aid challenges
- investigations into VAT and bank payroll tax
- tax residence and tax treaty disputes

Our role covers all aspects of a dispute, including gathering and presenting factual evidence, analysis of technical reports, negotiating with HMRC and advising the legal, tax and senior executive teams on broader reputational and communication risks and obligations. These are all a key part of ensuring a successful and commercially sound overall outcome.

As well as the significant range of confidential matters we have advised on, we have also acted on some of the highest profile tax cases in recent years, including:

- **Deutsche Bank** in the Supreme Court on a complex and high value dispute with HMRC concerning the turning of cash bonuses into non-monetary form
- **Bupa Insurance** on its successful appeal to the Upper Tribunal on consortium relief. This is one of only a handful of cases to be heard directly by the Upper Tribunal, leapfrogging the First-tier Tribunal and saving our clients the time and expense of an additional level of appeal
- **Mr William Reeves** on a significant personal tax dispute relating to a claim for holdover relief on the transfer of an interest in a UK partnership to a UK company. The case raised important questions both of statutory interpretation and European Law. The Upper Tribunal held in favour of our client in September 2018
- **Royal Mail** as the interested party in judicial review proceedings brought by TNT against HMRC in respect of the VAT treatment for downstream access services
- **Teesside Power Limited** on its appeal to the First-tier, Upper Tribunal and Court of Appeal. This is the leading case on the extent to which a “fairly represent” standard in the tax code can be used to override the accounting treatment of financial transactions
- **Santander** in relation to two appeals heard by the First-tier Tribunal back-to-back over seven days, relating to two structured finance transactions
- **First Nationwide** on a substantial dispute with HMRC regarding the tax treatment of a complex financing transaction. Nationwide was successful at all levels and the decision of the Court of Appeal is an important authority on the nature of a dividend for tax purposes.
If you would like to discuss our tax disputes practice, please contact any of the partners listed below or your usual contact at Slaughter and May.

They’re able to master the subject matter they’re looking at in any given case. They are always on top of everything. If you have a case you want to win, I would say go with them.

Chambers UK 2017

The team ... has ‘a pre-eminent reputation across the spectrum of its practice’, which encompasses investigations, pre-litigation settlements and litigation before courts at all levels.

Legal 500 2019