



Julian Hickey (1995)

Barrister

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Feedback:

"Julian is a pleasure to work with , responsive and practical in dealing effectively with the issues arising. He has a deep and broad-based technical knowledge, extending to other areas of law relevant when considering tax matters. His thorough and highly professional approach in preparing for litigation is reflected in both the written submissions and well-conceived and fluent advocacy."

Iain Robertson

Tax Consultant

Introduction:

Julian was called to the Bar in 1995 and he has been a partner with major City and West End solicitors' practices. Julian specialises in disputes that arise from tax or tax-related matters, (appeals, judicial reviews, trusts, company, partnership, insolvency, intellectual property, professional negligence), advising clients on the tax implications whilst keeping a good appreciation of the wider issues relevant to them.

Available to be instructed by both UK and international clients, Julian can act as an advocate, as well as in an advisory capacity in all areas of Chambers' practice and has appeared both on his own and as part of a team in a wide variety of cases.

Ranked in Chambers and Partners UK and Legal 500 for Tax he is "very bright and mixes commercial acumen with the academic rigour required in tax work"..."His experience as a solicitor gives him a unique insight and marks him out at the Bar."

Julian is instructed in the usual way by solicitors, accountants, CTAs, TEPs. However, Julian also undertakes instructions directly from clients under the Bar Direct Public Access scheme, which allows him, in appropriate cases, to work without a solicitor or accountant.

Recent featured cases

- Shane de Silva (UT) [2020] (permission to appeal out of time against discovery assessment following oral permission hearing)
- HMRC v Development Securities Plc [2020] EWCA Civ 1705 (Court of Appeal, November 2020) (whether Jersey companies UK tax resident)
- David Hannah & Ano (UT) (validity of SDLT planning, discovery assessments and whether deliberate penalty valid)
- Albert House Property Finance PCC (UT) (validity of withdrawal of appeal, FTT strike out power and exercise of r.5 discretion)

to allow withdrawal of appeal)

- Hopscotch Ltd v HMRC [2020] STC 2313 (UT July 2020) (whether company carrying on a trade for the purposes of ATED)
- Kevin McCabe v HMRC [2020] UKFTT 42 (HMRC's application to withdraw Statement of Agreed Issues, application for further and better particulars)
- Kevin McCabe v HMRC [2020] STC 2148 (UT June 2020) (whether to direct HMRC to disclose documents relating to a "mutual agreement procedure" with the Belgian tax authorities pursuant to the UK/Belgium double tax treaty)
- Albert House Property Finance PCC [2020] UKFTT 274 (validity of withdrawal of tax appeal)
- Mark Mitchell & Paul Bell [2020] UKFTT 102 (TC) (subject to UT appeal) (HMRC seeking to rely on documents confidential to one appeal in joined appeal concerning that appellant and another appellant - first appellant objecting - decision based on relevance of material - application allowed in part)
- Development Securities (No.9) Ltd & Others v HMRC [2019] STC 1424 (UT) (won on appeal from FTT) (HMRC granted permission to appeal to CA (October 2020): corporate tax residence / Jersey / UK / dual residence)
- Bhaur & Others v IVM PCC & Others (Chancery Division) (ongoing) (Defence to mistake claim / rectification in respect of employee benefit trusts)
- Group Claimants v Ingenious & Others (allegations of negligence in respect of film partnership structures)
- MCX Dunlin (UK) Ltd v Revenue And Customs [2020] EWHC 11 (Ch) (13 January 2020) (whether repayments were Advance Petroleum Revenue Tax or PRT; represented HMRC)
- Albert House Property Finance PCC Ltd & Anor v Revenue & Customs [2019] UKFTT 732 (TC) (3 December 2019) (whether SDLT appeals validly withdrawn, appeal to UT allowed)
- Newton & Anor v Revenue & Customs (SDLT - whether discovery - whether subsale relief applied) [2019] UKFTT 688 (TC) (12 November 2019)
- Hannah & Anor v Revenue & Customs (SDLT – whether annuity sole consideration for house purchase, ss. 52, s.75A) [2019] UKFTT 342 (TC) (appeal to UT Nov. 2020)
- Turners (Soham) Ltd v HMRC [2019] STI 959: computation of trading profits / application of statutory renewals allowance; whether trucks and trailers "tools"
- XYZ v A,B, C & Others (High Court and Court of Appeal) (2019) (subject to reporting restrictions / Contempt of Court Act 1981)
- XYZ v A,B, C & Others (High Court) (2018): Application for specific disclosure and Public Interest Immunity (application of 'neither confirm nor deny' policy)
- Pulsin Ltd v HMRC [2019] STI 222 – represented HMRC, whether product an item of "confectionary" or a "cake" for VAT

purposes.

- Divisional Court (2018) (subject to reporting restrictions / Contempt of Court Act 1981)

Areas of Law

Tax disputes

Julian advises on all aspects of tax appeals (First-tier Tribunal, Upper Tribunal, Court of Appeal) and judicial review (High Court); and also acts on tax related criminal investigations (defence), matters arising from professional negligence (claims and defence). In a regulatory context, he takes appeals before the Disciplinary Tribunal (CIOT/ATT).

Tax disputes

Julian accepts instructions in all areas of Chambers' practice including corporate, international, employment, private client, VAT, SDLT, Stamp Taxes, and customs and excise duty. For illustrative experience, please refer to Featured Cases.

Tax advisory

Julian's' experience includes:

Advising on corporate take-overs and reconstructions, involving high net worth individuals;
Advising on real estate transactions (development and investment) and tax issues;
Advising on central management & control issues, including review of existing structures;
Advising on establishing operations in the UK either as subsidiary or branch operations/incorporation of branches;
Advising on exit scenarios for investors/management in target companies/deferred consideration/earn-out/ratchets/ITEPA 2003;
Advising on various schemes of reconstruction, s.135/136 reconstructions, associated company's relief, demergers, s.110 liquidations;
Advised on tax covenants and tax warranties associated with various disposals and acquisitions;
Advising on application of UK offshore fund rules to structures;
Advising on acquisition and leasing of aircraft.

Commercial & Chancery

Julian acts in commercial and chancery proceedings with tax aspects (such as trusts, partnerships, insolvency and professional negligence disputes).

During Julian's practice career, first as a solicitor and then as a barrister, he has developed a wide-ranging knowledge and understanding of company, partnership, intellectual property, trusts and insolvency law. This enables him to advise clients with a good appreciation of the wider issues relevant to these cases.

Examples of work Julian has advised and representing clients on include:

Rectification claims concerning tax planning; allegations of mistake and false representations
Professional negligence (claims and defence) relating to tax advice and solicitors' negligence
Defence to allegations of commercial fraud / cheating the public revenue / fraud by false representation
Advising on and defence to allegations of contempt of court
Insolvency / corporate winding-up
Trust disputes: advising on trustee powers and obligations / rights of beneficiaries?
Advising on shareholder rights / director duties / shareholder disputes
Intellectual property licensing
Partnership formation and disputes
Corporate mergers and acquisition
Contract law: scope of obligations and remedies
Civil procedure and costs

Areas of Specialism:

- Tax

Personal:

Qualifications and memberships

Ph.D (Tax), Centre for Commercial Law Studies, University of London
LLM (Tax) (Merit), London School of Economics
LLM (Corporate) (Merit), Centre for Commercial Law Studies, University of London
LLB, Queen Mary, University of London
Chancery Bar Association
Revenue Bar Association
Stamp Duty Practitioners Group (a multidisciplinary association)
Appointed to the Attorney General Panel in 2017 to the C Panel for 5 years.