

Mr Julian Hickey LLB(Hons), LL.M. (Tax), LL.M. (Corporate), Ph.D

General Information

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 (enquiries, 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, Chartered Tax Advisers, Trust & Estate Practitioners. Julian also accepts instructions directly from clients under the Bar Direct Public Access scheme, which allows him, in appropriate cases, to work without an instructing legal or tax professional.

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)

Publications

- Co-author of Tax Appeals with Adam Craggs (RPC) and Jonathan Levy (Levy & Levy), second edition, 2020
- Co-author of Law and Regulation of Tax Professionals, Bloomsbury Publishing, first edition 2020
- Rowe and accelerated payments, The Tax Journal, September 2015, co-authored with Michael Conlon QC
- Julian is the author of the 7th edition of VAT and The City. Foreword by Michael Conlon QC: ‘VAT and the City is the invaluable vade-mecum for the practitioner and in-house expert alike’.
- Contributor to Tolley’s Property Taxation 2014-15
- Patent Box, The British Tax Reporter 2013, CCH
- Tax Disclosure on Direct Tax Schemes, Tax Planning 2012-13, CCH
- Taxation of Companies and Company Reconstructions (Sweet & Maxwell). Contributions on taxation of UK-inward investment, permanent establishments, EU taxation, equipment leasing, finance leasing (long funding leases), controlled foreign companies, corporate reconstructions, capital loss avoidance.
- Zero-rating and Leasing to Airlines: Indirect Taxes (September 2012) and published in European Tax Service journal
- Contributor, Encyclopaedia of Forms & Precedents (Butterworths): (1) Taxation of Commercial Property; (2) Taxation of Intellectual Property
- Johnston Publishing (North) Limited v HMRC, British Tax Review; and subsequent case note on the Court of Appeal decision October 2000
- Tax Appeals and the Civil Procedure Rules, Tax Journal (1999)
- British Telecom Pension Scheme Trustees v Clarke (HMIT) a case note, Tax Journal (1998): Implications of the decision in British Telecom Pension Scheme Trustees [1998] STC 1075 – activities and transactions which constitute a “trade”.

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.
- Outside of professional life, and where family time permits, Julian enjoys sailing and beekeeping (though not at the same time!).

Areas of Law

Tax appeals

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

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