

# TAX DISPUTES PRACTICE

Our highly regarded team covers all aspects of tax disputes, from technical tax input to tactical litigation advice. Most of our clients want to avoid full blown litigation, of course, and much of our work involves steering them successfully through enquiries and investigations.

Our current case load includes:

- transfer pricing, CFC and DPT disputes
- State aid challenges
- VAT investigations and related disputes
- tax residence and tax treaty disputes
- unallowable purpose/regime TAAR challenges

Besides advising on a significant range of confidential matters, we have in recent years been involved in some of the highest profile tax cases. These include acting for:

- **BlueCrest** on its long running dispute with HMRC over the tax treatment of, inter alia, its management incentivisation arrangements
- **Bupa Insurance** on the availability of consortium relief – one of the very few cases to be heard directly by the Upper Tribunal, saving the time and expense of a second level of appeal, and an important authority on “beneficial entitlement”
- **Coca-Cola European Partners** on its Court of Appeal hearing on the tax treatment of vehicles provided to employees for work and private use
- **Credit Suisse** on the first (and only) Tribunal decision on the short-lived bank payroll tax, which turned on a fundamental procedural point
- **Deutsche Bank** in the Supreme Court on a complex and high value dispute with HMRC concerning the provision of cash bonuses in non-monetary form
- **GSK and Vodafone** on their appeals to the CJEU against the outcome of the European Commission’s State aid investigation into the CFC financing exemption
- **Hays** on a dispute regarding the repayment of VAT on the provision of temporary workers, where proceedings were settled following the Court of Appeal decision in *Adecco UK v HMRC*
- **Mercuria Energy Europe Trading Limited** in respect of claims against it and a co-defendant in the High Court relating to alleged missing trader intra-community VAT fraud in the carbon emissions market, and securing a re-trial due to the delay in the production of the High Court’s judgment
- **Mr William Reeves** on a significant personal dispute, which required words to be read into the legislation to make sense of it and ensure compatibility with the Human Rights Act
- **Teesside Power Limited** on a dispute which went up to the Court of Appeal and 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

// One of the leading tax litigation teams in the country. //

# CONTACT//

If you would like to discuss our tax disputes practice, please contact any of the team listed below or your usual contact at Slaughter and May.

## Co-heads of our Tax Disputes practice



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// The team is client-focused, pragmatic,  
strategically minded and efficient. //

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