

## Julian Ghosh QC

Year of Call: 1999 Year of Silk: 2010

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### Professional Career to date

Called (1993), Lincoln's Inn

Called to the Scottish Bar (1999)

QC (2006)

QC (Scotland) (2010)

### Education & Professional Qualifications

LLB (Edinburgh)

DPhil (Oxford)

Harris Academy, Dundee

### Areas of Expertise

- Company, Corporate Finance and Tax
- EU

### Professional Experience

Julian Ghosh's practice covers all areas of taxation. He is particularly well known for his corporate work and that involving European taxation issues.

### Recent Cases

*Stagecoach Group PLC & Stagecoach Holdings Limited v HMRC*, First-tier Tribunal

*Isle of Wight Council & Ors v HMRC*, Court of Appeal

*Leeds City Council v HMRC*, Court of Appeal

*The Advocate General for Scotland v Murray Group Holdings & Ors*, Court of Session

*Abbey National Treasury Services Plc v The Commissioners for Her Majesty's Revenue & Customs*, First-tier Tribunal

*Anson v The Commissioners for Her Majesty's Revenue & Customs*, Supreme Court

*The Commissioners for Her Majesty's Revenue & Customs v Paul Newey (t/a Ocean Finance)*, Upper Tribunal

*The Commissioners for Her Majesty's Revenue & Customs v Hamilton & Kinneil (Archerfield) Ltd*, Upper Tribunal

*Gemsupa Ltd & Consolidated Property Wilmslow Ltd v The Commissioners for Her Majesty's Revenue & Customs*, First-tier Tribunal

*Spritebeam Ltd, Prowting Ltd & The Commissioners for HMRC v The Commissioners for HMRC & Versteegh Ltd*, Upper Tribunal

*Sir Fraser Morrison v The Commissioners for HM Revenue & Customs*, Court of Session

*Vocalspruce Ltd v The Commissioners for Her Majesty's Revenue & Customs*, Court of Appeal

*Leeds City Council v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*Versteegh Ltd & Ors v The Commissioners for Her Majesty's Revenue & Customs*, First-tier Tribunal

*Aberdeen Asset Management Plc v The Commissioners for Her Majesty's Revenue & Customs*, Court of Session

*Sir Alexander Fraser Morrison v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*Her Majesty's Commissioners of Revenue & Customs v Newey t/a Ocean Finance*, CJEU

*Vocalspruce Ltd v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*Land Securities Plc v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*Iliffe News & Media Ltd & Ors v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

*Isle of Wight Council & Ors v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

*Sloane Robinson Investment Services Ltd v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

*Schofield v The Commissioners for Her Majesty's Revenue & Customs*, Court of Appeal

*Aberdeen Asset Management Plc v The Commissioners of Her Majesty's Revenue & Customs*, Upper Tribunal

*JD Wetherspoon Plc v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*Vocalspruce Ltd v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

*Schofield v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*Explainaway Ltd v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

*Nigel Grogan v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*DCM (Optical Holdings) Ltd v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

*The Commissioners for Her Majesty's Revenue & Customs v The late fourth Earl of Balfour*, Upper Tribunal

*Klincke v The Commissioners for Her Majesty's Revenue & Customs*, Upper Tribunal

*Isle of Wight Council & Ors v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

*Schofield v The Commissioners for Her Majesty's Revenue & Customs*, First-Tier Tribunal

### **Advocates Appointments & Memberships**

Senior Fellow at the International Tax Centre, University of Leiden

Judge of the First-Tier and Deputy Judge of the Upper-Tier Tax Tribunals

Sometime Lecturer, Trinity College,

Bye-fellow, Peterhouse, Cambridge

Visiting Fellow, Fitzwilliam College, Cambridge

Revenue Bar Association

Chancery Bar Association

VAT Practitioners Group

London Common Law & Commercial Bar Association

Bar European Group

### **Publications**

Author (with I L Johnson & Paul Miller) *The Taxation of Loan Relationships and Derivatives*

*Taxation of Corporate Debt & Derivatives*, (Butterworths)

Author of *Principles of the Internal Market and Direct Taxation* (2007, Key Haven)

### **Directories**

#### **Corporate Tax**

#### **Ranking: Leading Silks**

Widely renowned for his level of experience and knowledge, having literally written the book on many key areas of tax law. He is equally comfortable representing HMRC or the taxpayer, and has "one of the sharpest minds at the Tax Bar." Commentators admire his "pugnacious courtroom style". "Very good tactically and knows how he wants to run a case." (2016) A hugely respected figure at the London Tax Bar, with superior experience, knowledge and advocacy skills. In corporate tax matters he is an expert on EU issues and loan relationships. "He is very robust and you have to admire the way he stands up to the tribunal." (2015) A deeply experienced and knowledgeable barrister with detailed expertise across the entire field of taxation law. His corporate tax practice has a strong focus on EU law and loan relationships. "An exceptionally bright QC, who has the benefit of being qualified in both English and Scottish law." (2014)

#### **Tax: Private Client**

#### **Ranking: Leading Silks**

With a private client practice that remains extremely strong, Julian Ghosh QC advises both HMRC and individual taxpayers on a variety of issues. He is known for his ability to handle complex instructions with ease and regularly takes on cases related to capital gains tax, employee incentive schemes and trust reorganisations. "An exceptionally bright QC who has the benefit of being qualified in both English and Scottish law." (2016) Noted for his broad practice which covers both personal and corporate tax

matters. He is comfortable representing the interests of HMRC and the taxpayer. (2015) Enjoys a healthy reputation across the Tax Bar, and focuses on personal tax work alongside his impressive corporate caseload. He has a strong record of success in tax-planning cases. (2014)

**Tax: Indirect Tax**  
**Ranking: Leading Silks**

Attracts praise from market sources for his intellectual acumen, with one source noting: "He is frighteningly bright." Indirect tax forms a key part of his broader tax practice and he often acts for the government and for taxpayers. "He is a very strategic thinker and his advice is very concise." "He is a very good advocate and is very aware of what's going on in court." (2016) A notable presence at the Tax Bar generally, who works right across the practice area. Indirect tax forms a strong part of his broad tax expertise and he is an authority on the interplay between UK and EU laws. (2015) Known in the field as a leading practitioner across all forms of taxation, he is a very strong presence in the VAT area. He has particular expertise in EU law issues in relation to UK taxation. "He thinks around the questions you ask, and you always think you're getting your money's worth." (2014)

**Tax: Scotland**  
**Ranking: Leading Silks, Star Individual**

Highly praised as a standout tax specialist, he has a long history of representing clients in complex European and corporate tax matters. "Absolutely excellent. A fine advocate as well as being strong technically." (2016) A tax specialist with a very broad practice, he is particularly noted for his work on corporate and European tax matters. "He's very clever and very responsive, and explains complex issues thoroughly yet succinctly." (2015) A specialist tax advocate who advises on all areas of tax law and is held in high esteem both for his considerable depth of tax expertise and for the strength of his advocacy. He is roundly praised by instructing solicitors for the insightful and incisive nature of his tax advice. "He is absolutely excellent, there are no two ways about it; he's knowledgeable, methodical, and has a fantastic analytical mind." "He's absolutely unique at the Tax Bar in Scotland - no one else can match him." (2014)

**The Legal 500 UK silk of the year 2015**  
**Tax: Corporate and VAT**  
**Rankings: Corporate: Leading Silk (2016); VAT: Leading Silk (2016)**

'A superb litigator' (2016)

'Valued for his sharp mind and ability to think around the issues' (2016)

'He combines excellent advocacy and judgement with a thorough approach that results in robust advice' (2015)

'Incisive and strategic in both his thinking and his advice' (2015)

**Private Client: Personal Tax**  
**Ranking: Leading Silk (2016)**

'Involved in some of the biggest and most controversial tax cases.' (2016)

'Excellent technically and strategically while also accessible and approachable' (2015)

**Tax, Trusts & Pensions**  
**Ranking: Leading Silks, Tier 1 (2016)**

'HMRC dread to see him on the other side of cases' (2016)

Chambers and Partners HNW says...

**Tax: Private Client**  
**Ranking: Leading Silks**

"an exceptionally bright QC who has the benefit of being qualified in both English and Scottish law."