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# Jonathan Bremner KC

Barrister
Call 2005 Silk 2018

## Scope of Practice

• International Tax • EU Tax Issues • Business and Corporate Tax • Employment Tax • Value Added Tax • SDLT and Other Duties • Tax and Revenue

## Overview

Jonathan Bremner KC specialises in tax. Described by Chambers and Partners as *"Ferociously intelligent, enormously hard-working and very assured on his feet"* and by Legal 500 as *"The leading tax mind of his generation"*, his practice focuses on complex, substantial tax litigation and advisory work.

Jonathan acts for clients from a wide range of industry sectors, including large multinationals, major listed companies, owner-managed businesses and high-net worth individuals, as well as local and central government.

Calm, incisive and forensic in his approach, Jonathan enjoys working collaboratively with clients and other professional advisers.

Jonathan took silk in 2018. He was called to the Scottish Bar in 2021 (member of the Faculty of Advocates). He was nominated for Tax Silk of the Year by Chambers and Partners in 2022. He is a Bencher of Inner Temple.

Recent cases include:

- Acting for large, well-known multinationals in substantial claims tried under group litigation orders for restitution of corporation tax levied in breach of EU law (e.g. appearing before the Supreme Court in *Prudential Assurance Company Ltd v HMRC* and *Test Claimants in the Franked Investment Income Group Litigation v HMRC*; appearing before the Tribunals in Post-Prudential).
- Appearing before the Court of Appeal in significant tax appeals including (capital allowances), *Royal Bank of Canada v HMRC* (double tax treaties); *LIFE Services Ltd v HMRC* (VAT); *HMRC v Smith & Nephew Overseas Ltd* (taxation of foreign exchange); *MG Rover Group v HMRC* (VAT grouping); *Farnborough Airport Properties Company Ltd v HMRC* (group relief / insolvency).
- Appearing before the specialist Tribunals in complex, high-value tax litigation including *Bloomberg Inc v HMRC* (double tax treaties / intangibles); *Hannover Leasing v HMRC* (SDLT: section 75A FA 2003); *Panayi v HMRC* (EU law / exit charges);
- Appearing before the Inner House of the Court of Session in *Ventgrove Ltd v Kuehne+Nagel Ltd* [2022] CSIH 40, [2022] STC 1765 (VAT: taxation of lease break fee).
- Acting for a US technology company in a transfer pricing dispute before the Mauritian Assessment Review

Committee.

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# Examples of Recent Cases

## International Tax

International tax issues (e.g. double taxation relief, permanent establishments, transfer pricing etc) form a substantial part of Jonathan's practice. Examples of recent cases include:

- ***Royal Bank of Canada v HMRC*** (May 2023; CA), also acted before the and ): appearing for HMRC in a substantial dispute concerning the tax treatment of profits relating to a North Sea oil field and the application of the immovable property article of the UK / Canada double tax treaty.
- ***Irish Bank Resolution Corp v HMRC*** [2020] EWCA Civ 1128; (also acted before the and ) acting for HMRC resisting Treaty-based challenge to capital attribution tax adjustment to the chargeable profits of the permanent establishment of an overseas bank (business profits article of the UK / Ireland double tax treaty; separate enterprise principle).
- ***Royal Bank of Canada v HMRC*** [2020] UKFTT 267 (TC), 22 ITLR 747: appearing for HMRC in a substantial dispute concerning the tax treatment of profits relating to a North Sea oil field and the application of the immovable property article of the UK / Canada double tax treaty (on appeal to the UT).
- ***Bloomberg Inc v HMRC*** [2018] UKFTT 205 (TC), [2018] SFTD 1079: appeared for HMRC successfully resisting high value claim for intangible fixed assets raising complex issues as to the interpretation of the business profits article of the US / UK double tax treaty.
- Acting in a dispute concerning profit attribution and dependent agent permanent establishment issues relating to a leading hedge fund.
- Acting in a dispute concerning Diverted Profits Tax and DEMPE issues relating to a well-known technology company.
- Advising a large FTSE 100 listed multinational in relation to deductibility and transfer pricing issues concerning a business restructuring.
- Advising a well-known multinational in relation to a dispute concerning the interpretation of the business profits article of the UK / Germany double tax treaty.
- Acting for a US technology company in a transfer pricing dispute before the Mauritian Assessment Review Committee.
- Acting in a transfer pricing dispute concerning a major entertainment company.
- Acting for AstraZeneca plc in a substantial dispute concerning the UK transfer pricing and CFC rules (settled shortly before the substantive hearing, listed for 14 weeks).

## EU Tax Issues

Jonathan has significant, wide-ranging experience of issues concerning the compatibility of the UK tax code with EU law, having acted in numerous cases in the ***CFC and Dividend GLO***, the ***Franked Investment Income GLO*** and related matters. Recent work includes:

- Appearing for the claimants (British American Tobacco, Ford Motor Company and others) in the Supreme Court in ***Test Claimants in the Franked Investment Income Group Litigation v HMRC***. Jonathan has acted in these exceptionally complex and high-value proceedings since 2013 including, in addition to appeal to the Supreme Court, the ten day hearing before the , the 16 day quantification trial in May/June 2014 (, [2015] STC 1471) and numerous interim applications (e.g. (pleadings); (costs)).
- Appearing for the claimants in the Supreme Court in ***Prudential Assurance Company Ltd v HMRC*** [2018] UKSC, [2018] STC 1657 (the test case in the ***CFC and Dividend Group Litigation***); also appeared before the and the .
- Acting for AXA Sun Life in its claim to recover corporation tax levied in breach of EU law: ***AXA Sun Life Plc v HMRC*** [2023] EWHC 944 (Ch).
- Appearing for the claimants (British American Tobacco, Ford Motor Company and others) in Court of Appeal

in ***Test Claimants in the Franked Investment Income Group Litigation v HMRC*** [2016] EWCA Civ 1180, [2017] STC 696 (on appeal to the Supreme Court, listed for December 2020). Jonathan has acted in these exceptionally complex and high-value proceedings since 2013 including, in addition to the pending appeal before the Supreme Court and the ten day hearing before the Court of Appeal, the 16 day quantification trial in May/June 2014 (, [2015] STC 1471) and numerous interim applications (e.g. (pleadings); (costs)).

- Acting for Intercontinental Hotels Group in its successful claim to recover tax levied in breach of EU law: ***Six Continents Ltd v HMRC*** [2016] EWHC 2426 (Ch), [2017] STC 1228 (also acted in successful related interim payment application: )).
- Acting for seven multinational groups in substantial applications for summary judgment for restitution of corporation tax levied under the foreign income dividend regime in breach of EU law: ***Evonik Degussa UK Holdings Ltd and others v HMRC*** [2016] EWHC 86 (Ch)
- Appearing in the Upper Tribunal for British American Tobacco in its challenge to the "restitution interest" tax provisions in Part 8C Corporation Tax Act 2010 (July 2018: ***BAT Industries plc v HMRC***).
- Appearing before the FTT for a global packaging group in successful claims for group relief: ***LINPAC Group Holdings Ltd v HMRC*** [2020] UKFTT 60 (TC), [2020] SFTD 575.
- Appearing for HMRC before the Court of Justice of the European Union in Case C-646/15 ***Trustees of the P Panayi Accumulation & Maintenance Settlements*** [2017] STC 2495 (appointment of non-resident trustees; compatibility of exit tax with EU law) and in subsequent proceedings before the : [2019] UKFTT 622 (TCC), [2020] SFTD 209 (on appeal to the UT).
- Acting for a well-known investment management company in a dispute concerning the tax treatment of cross-border dividends.
- Advising a multinational group on claims to recover tax credits.
- Acting in disputes concerning the compatibility of cross-border corporate exit charges with EU law.

## Business and Corporate Tax

*"The leading tax mind of his generation. He knows tax law backwards. His grasp of strategy is impressive."* (Legal 500 2023 – Corporate Tax)

Jonathan frequently acts and advises in relation to a wide range of business and corporate tax issues. Recent work has included:

- Appearing before the Court of Appeal for companies in the FTSE 100 Smith & Nephew group in successful claims for £680m foreign exchange losses (***HMRC v Smith & Nephew Overseas Ltd*** [2020] EWCA Civ 299; also appeared before the and );
- Acting for a FTSE 250 multinational in a substantial dispute concerning the tax treatment of a group financing structure.
- Acting in complex, substantial disputes concerning the loan relationship "unallowable purpose" rules.
- Acting in a high-value dispute concerning the tax treatment of transfers of intellectual property.
- Appearing for HMRC before the Court of Appeal in ***Farnborough Airport Properties Company Ltd v HMRC*** [2019] EWCA Civ 118, [2019] STC 517 (successfully resisting claim for group relief following the appointment of administrative receiver).
- Appearing before the FTT for a global packaging group in successful claims for group relief: ***LINPAC Group Holdings Ltd v HMRC*** [2020] UKFTT 60 (TC), [2020] SFTD 575.
- Business structuring issues (e.g. advising a large FTSE 100 listed multinational as to deductibility and transfer pricing issues arising from a major business reorganisation).
- Appearing before the Court of Appeal in a substantial dispute concerning the availability of capital allowances in relation to the construction of a nuclear decommissioning centre: ***Urenco Chemplants v HMRC*** (also acted before the and the ).
- Appearing before the Court of Appeal in a test case concerning the availability of business *premises* renovation allowances (also appeared before the and the .
- Acting in disputes concerning the deductibility of deferred revenue expenditure in relation to large refurbishment projects.
- Advising in relation to substantial capital allowances claims.

- Advising in relation to transfer pricing issues.
- Advising in relation to company reconstructions (including clearance applications).
- Advising in relation to complex issues concerning the tax treatment of compensation.
- Acting in a high-value dispute relating to the tax treatment of film finance arrangements.
- Appearing before the Supreme Court in a dispute concerning deductibility of share options granted to employees: ***HMRC v NCL Investments Ltd*** [2022] UKSC 9, [2022] STC 599 (also appeared before the , and ).
- Deductibility of trading losses (e.g. ***Beacon v HMRC*** [2018] UKFTT 104 (TC), [2018] SFTD 846).
- Acting for HMRC in challenges to ship leasing arrangements.
- Partnership taxation (e.g. acting for the successful taxpayers in ***King v HMRC*** [2016] UKFTT 409 (TC), [2016] SFTD 1033).
- Acting in judicial review proceedings concerning the chargeable gains treatment of disposals of a property portfolio by a property investment fund.
- Acting and advising in tax warranty and indemnity disputes.

## Employment Tax

*"The leading contentious tax silk of the younger generation."* (Chambers UK 2023 – Tax: Private Client)

Jonathan has extensive experience of employment and personal tax issues. Recent work has included:

- Appearing before the Supreme Court in ***RFC (2012) PLC v HMRC*** [2017] UKSC 45, [2017] STC 1556 (the Rangers Football Club employee benefit trust litigation). Jonathan acted in this long running dispute from 2010, appearing before the and and assisting Scottish counsel in the .
- Acting in disputes concerning employee remuneration structures established by a wide variety of employers.
- Varied advisory work (frequently complex and high value) concerning the tax treatment of employee benefit trusts.
- Appearing for the taxpayer in ***Root2 Tax Limited v HMRC*** [2019] UKFTT 744 (TC) (spread betting contracts; employment income/NIC).
- Advising in relation to tax issues arising from HMRC's COVID-19 Self-Employed Income Support Scheme and Job Retention Scheme.
- Appearing for HMRC before the Court of Justice of the European Union in Case C-646/15 ***Trustees of the P Panayi Accumulation & Maintenance Settlements*** [2017] STC 2495 (trust taxation / exit taxes / EU law) and in subsequent proceedings before the : [2019] UKFTT 622 (TCC), [2020] SFTD 209 (on appeal to the UT).
- Acting for an investment banker in a dispute concerning the tax treatment of a substantial compensation payment (settled).
- Acting in tax-related judicial review proceedings concerning personal tax issues (e.g. amendments to partner returns; disclosure of tax avoidance schemes; accelerated payment notices).

## Value Added Tax

*"Excellent on EU law and tax, he does everything to a very high standard, delivering his arguments with charm and a smile."* (Chambers UK 2023 – Indirect Tax)

Jonathan has extensive experience in VAT. Recent work has included:

- Acting in a dispute concerning the VAT treatment of football agent fees in relation to a high-value player transfer: ***Sports Invest UK Ltd v HMRC*** [2023] UKFTT 376 (TC).
- Acting in a dispute concerning the interpretation and application of the Tour Operators' Margin Scheme.
- Appearing before the Court of Appeal in ***LIFE Services Ltd v HMRC*** [2020] EWCA Civ 452, [2020] STC 898 (welfare exemption; also appeared before UT: and , [2019] STC 419).
- Appearing for the liquidators of MG Rover Group before the Court of Appeal in substantial litigation concerning the compatibility of the UK VAT grouping rules with EU law: ***MG Rover Group v HMRC*** [2019] EWCA Civ 485, [2019] STC 1134 (VAT grouping; also appeared before the and ).

- Appearing before the Court of Appeal in ***Newey (trading as Ocean Finance) v HMRC*** [2018] EWCA Civ 791, [2018] STC 1054 (abuse of rights; also appeared before , and FTT (July 2019; decision awaited)).
- Appearing before the Upper Tribunal in ***St Andrew's College Bradfield v HMRC*** [2016] UKUT 491 (TCC), [2017] STC 83 (sporting exemption).
- Appearing before the Supreme Court in ***Airtours Holidays Transport Ltd v HMRC*** [2016] UKSC 21, [2016] STC 1509 (third party consideration; also appeared before , and ).
- Acting for a FTSE 100 multinational in a dispute as to the VAT treatment of its loyalty scheme.
- Acting for a FTSE 100 multinational in LCIA arbitration proceedings concerning the VAT treatment of cross-border supplies and the application of tax indemnity provisions.
- Advising a major healthcare group as to the scope and application of the welfare exemption.
- Advising in relation to single/multiple supply and supply classification issues.
- Acting for a housing association in a dispute concerning HMRC's withdrawal of a VAT ruling.
- Acting in a dispute concerning the VAT treatment of an investment platform.
- Advising in relation to place of supply issues (including online businesses and electronically supplies services).
- Advising in relation to input tax recovery and partial exemption issues.
- Acting in High Court restitution claims raising issues relating to the *Reemtsma* principle.

## SDLT and Other Duties

Jonathan regularly acts in cases involving duties. Recent work has included:

- Appearing before the First-tier Tribunal for Scotland in a substantial landfill tax dispute: ***Barr Environmental Ltd v Revenue Scotland*** (heard over three weeks in December 2019 and February-March 2020; decision awaited).
- Appearing before the FTT in ***Hannover Leasing v HMRC*** [2019] UKFTT 262 (TC) (SDLT: section 75A FA 2003).
- Appearing before the Court of Appeal in ***Invicta Foods Ltd v HMRC*** [2018] EWCA Civ 2204 (customs duty; also acted before and ).
- Advising casinos and online gaming providers on gaming duty and remote gaming duty issues.
- Advising on customs classification issues.
- Acting for HMRC resisting judicial review challenges to HMRC excise duty enforcement action.

## Public Law (tax-related)

Jonathan regularly acts for taxpayers and for HMRC in judicial review and other proceedings relating to the public law validity of HMRC action. Examples of recent work include:

- Acting in judicial review proceedings concerning the interpretation and effect of an advance pricing agreement (transfer pricing / diverted profits tax)
- Acting for a group of investment funds in judicial review proceedings challenging HMRC's refusal to apply published guidance.
- Acting in judicial review proceedings concerning the chargeable gains treatment of disposals of a property portfolio by an investment fund and the applicability of HMRC published guidance.
- Acting in a dispute concerning HMRC's decision to withdraw venture capital trust approval status for two well-known VCTs.
- Acting in judicial review proceedings concerning the validity of amendments to partner tax returns.
- Acting for a housing association in a dispute concerning HMRC's withdrawal of a VAT ruling.
- Acting in statutory appeal concerning public law validity of HMRC's ability to withdraw binding tariff information: ***Invicta Foods Ltd v HMRC*** [2016] UKUT 1 (TCC) (also acted in and ).
- Acting for HMRC successfully resisting *Cart* judicial review claim in respect of Upper Tribunal decision to refuse permission to appeal.

- Acting in judicial review proceedings concerning the scope of the DOTAS regime.
- Acting in judicial review proceedings concerning the validity of accelerated payment notices issued by HMRC.
- Acting for HMRC resisting judicial review challenges to HMRC excise duty enforcement action.

## Tax-related commercial disputes

Jonathan regularly acts for corporate and private clients in tax-related commercial disputes. Examples of recent work include:

- Acting and advising in relation to contractual tax warranty and indemnity claims arising under share purchase agreements.
- Acting for a FTSE100 multinational in LCIA arbitration proceedings concerning the VAT treatment of cross-border supplies and the construction of tax indemnity provisions.
- Advising in relation to the construction of tax indemnity provisions in employee benefit trust deeds.
- Acting in High Court proceedings concerning tax indemnities for Swiss VAT: ***Kuoni Travel Ltd v Boyle*** [2013] EWHC 877 (QB).
- Acting in proceedings between customers and suppliers for restitution of overcharged VAT.
- Acting in ***Mehjoo v Harben Barker*** [2014] EWCA Civ 358, [2014] STC 1470 (also acted in ) – professional negligence; duty to refer.
- Advising in relation to tax-related professional negligence claims.

## Notable Cases

Supreme Court

***HMRC v NCL Investments Ltd*** [2022] UKSC 9, [2022] STC 599 (also acted before the , and ) – corporate tax; share options; interaction of tax and accounting principles

***Test Claimants in the Franked Investment Income Group Litigation v HMRC*** [2021] UKSC 31, [2021] STC 1597 – corporate tax; EU law; restitution; remedies; quantification (also acted in the [2016] EWCA Civ 1180, [2017] STC 696 and High Court: e.g. (16 day quantification trial); (pleadings); (costs)) (on appeal to the Supreme Court)

***Prudential Assurance Co Ltd v HMRC*** [2018] UKSC 39, [2018] STC 1657 (also acted in and ) – corporate tax; EU law; restitution; remedies; quantification; test case in the CFC and Dividend GLO

***RFC (2012) PLC v HMRC*** [2017] UKSC 45, [2017] STC 1556 (also appeared before and ; assisted Scottish counsel in the ) – employee benefit trusts; employment income / NIC

***Airtours Holidays Transport Ltd v HMRC*** [2016] STC 1509 (SC) (also acted in , and ) – VAT; input tax recovery; tripartite arrangements

Court of Appeal

***Royal Bank of Canada v HMRC*** (May 2023 – judgment awaited; also acted in and ) – oil taxation; double tax treaties (immovable property)

***London Luton BPRA Property Fund LLP v HMRC*** [2023] EWCA Civ 362 (also acted in and ) – business premises renovation allowances

***Urenco Chemplants v HMRC*** [2022] EWCA Civ 1587, [2023] STC 54 (also acted in and the ) – capital allowances

***Irish Bank Resolution Corp v HMRC*** [2020] EWCA Civ 1128 (also acted in and ) – corporate tax; permanent establishments; double taxation agreements

***LIFE Services Ltd v HMRC*** [2020] EWCA Civ 452, [2020] STC 898 (also acted in UT: , , [2019] STC 419) – VAT; welfare exemption

***MG Rover Group v HMRC*** [2019] EWCA Civ 485, [2019] STC 1134 (acting for MG Rover Group Ltd; also acted in  and ) – VAT; grouping

***Farnborough Airport Properties Company v HMRC*** [2019] EWCA Civ 118 (also acted in  and ) – corporate tax; group relief

***Invicta Foods Ltd v HMRC*** [2018] EWCA Civ 2204 (also acted in  and ) – customs duty

***HMRC v Newey (t/a Ocean Finance)*** [2018] EWCA Civ 791, [2018] STC 1054 – VAT; abuse of rights (also acted in ,  and FTT (July 2019; decision awaited))

***HMRC v Test Claimants in the Franked Investment Income Group Litigation*** [2016] EWCA Civ 1180, [2017] STC 696 – corporate tax; EU law; restitution; remedies; quantification (also acted in High Court: e.g.  (16 day quantification trial);  (pleadings);  (costs)) (on appeal to the Supreme Court)

***Leeds City Council v HMRC*** [2015] EWCA Civ 1293 (also acted in ) – VAT; limitation periods

***Isle of Wight Council v HMRC*** [2015] EWCA Civ 1303, [2016] STC 2152 (also acted in  and ) – VAT; special legal regime; distortion of competition

***Mehjoo v Harben Barker*** [2014] EWCA Civ 358, [2014] STC 1470 (also acted in ) – professional negligence

***Aspinalls Club Ltd v HMRC*** [2014] STC 602 (also acted in  and ) – gaming duty; banker's profits

***HMRC v London Clubs Management Ltd*** [2012] STC 388 (also acted in ) – VAT; partial exemption

***Brunel Motor Co Ltd v HMRC*** [2009] STC 1146 (also acted in ,  and ) – VAT; credit notes

***Midlands Co-operative Society v HMRC*** [2008] STC 1803 – VAT; validity of assignment of section 80 repayment claim

Court of Session (Inner House)

***Ventgrove Ltd v Kuehne+Nagel Ltd*** [2022] CSIH 40, [2022] STC 1765 – VAT; taxation of lease break fee

High Court

***AXA Sun Life Plc v HMRC*** [2023] EWHC 944 (Ch) – corporate tax; EU law; remedies; group litigation

***Six Continents Limited v HMRC*** [2016] EWHC 2426 (Ch) – corporate tax; EU law; remedies (also acted in related interim payment application: )

***Evonik Degussa UK Holdings Ltd v HMRC*** [2016] EWHC 86 (Ch) – corporate tax; EU law; summary judgment

***The Prudential Assurance Company v HMRC*** [2015] EWHC 118 (Ch) – corporate tax; EU law; remedies; Mr Justice Henderson noted that: *"Prudential was represented at the hearing by junior counsel alone, Mr Jonathan Bremner, who performed his task with conspicuous ability"* (Judgment para 7).

***Test Claimants in the FII Group Litigation v HMRC*** – [2014] EWHC 4302 (Ch), [2015] STC 1471 – corporate tax; EU law; restitution; remedies; quantification (see also  (pleadings);  (costs))

***Kuoni Travel Ltd v Boyle*** [2013] EWHC 877 (QB) – tax indemnities

Upper Tribunal

***Barr Environmental Ltd v Revenue Scotland*** (also appeared before the ) – Scottish landfill tax

*BAT Industries plc v HMRC* (stayed part-heard, July 2018) – restitution interest; challenge to Part 8C Corporation Tax Act 2010

*Clavis Liberty Fund 1 LP v HMRC* [2017] UKUT 418 (TCC), [2017] STC 2392 (also acted in ) – income tax; partnerships; trading; tax avoidance

*A-Dec Dental UK Ltd v HMRC* [2017] UKUT 342 (TCC) – customs classification (also acted in )

*The Brain Disorders Research Limited Partnership v HMRC* [2017] UKUT 176 (TCC), [2017] STC 1170 – research and development allowances; loss relief; tax avoidance

*St Andrew's College Bradfield v HMRC* [2016] UKUT 491 (TCC), [2017] STC 83 – VAT; sporting exemption

*Manduca v HMRC* [2015] UKUT 262 (TCC), [2015] STC 2002 – income tax; commission payment

*Market & Opinion Research International Ltd v HMRC* [2015] UKUT 12 (TCC), [2015] STC1205 – costs

*Butlers Ship Stores v HMRC* [2013] UKUT 564 (TCC), [2014] STC 732 – excise duty; proportionality; legal certainty

*Enterprise Inns plc v HMRC* [2012] UKUT 240 (TCC), [2012] STC 2313 – VAT; attribution of consideration

*JD Wetherspoon plc v HMRC* [2012] UKUT 42 (TCC), [2012] STC 1450 – corporate tax; capital allowances

*HMRC v Moorbury Ltd* [2010] UKUT 360 (TCC), [2010] STC 2715 (also acted in ) – VAT; abuse of rights

First-tier Tribunal (or equivalent)

*HMRC v Newey (trading as Ocean Finance)* [2020] UKFTT 366 (TC), [2020] SFTD 1233 (also appeared before , and ) – VAT; abuse of rights

*Royal Bank of Canada v HMRC* [2020] UKFTT 267 (TC), 22 ITLR 747 – oil taxation; double tax treaties (immovable property)

*HMRC v Newey (trading as Ocean Finance)* (July 2019, FTT; also appeared before , and ) – VAT; abuse of rights

*LINPAC Group Holdings Ltd v HMRC* [2020] UKFTT 60, [2020] SFTD 575 – claims for cross-border group relief

*Panayi v HMRC* [2019] UKFTT 622 (TCC), [2020] SFTD 209 (also appeared before CJEU) – capital gains tax; compatibility of exit charge on trusts with EU law (on appeal to the UT)

*Urenco Chemplants Ltd v HMRC* [2019] UKFTT 522 (TC)

*Beacon v HMRC* [2018] UKFTT 104 (TC), [2018] SFTD 846 – income tax; trading losses

*Hannover Leasing v HMRC* [2019] UKFTT 262 (TC) – SDLT; section 75A; tax avoidance

*King and others v HMRC* [2016] UKFTT 409 (TC) – income tax; partnerships,

*Grindley and others v HMRC* [2016] UKFTT 384 (TC) – procedure; strike out

*French Education Property Trust v HMRC* [2015] UKFTT 620 (TC) – VAT; economic activity

*Gemsupa Ltd v HMRC* [2015] UKFTT 97 (TC), [2015] SFTD 447 – corporate tax; chargeable gains groups

*Goals Soccer Centres plc v HMRC* [2012] UKFTT 576 (TC) – VAT; supply classification

*Boyer Allan Investment Services Ltd v HMRC* [2013] SFTD 73 – corporate tax; employee benefit trusts; prevailing practice

*Chain Telecommunications plc v HMRC* [2012] UKFTT 330 (TC) – VAT; input tax recovery; third party consideration

***McLaughlin v HMRC*** [2012] SFTD 1003 – capital gains tax

***Swallow v HMRC*** [2010] UKFTT 473 (TC) – related civil/criminal proceedings – tribunal procedure

***The British Association for Shooting and Conservation Ltd v HMRC*** [2010] SFTD 993 – VAT; sporting exemption

***West Country Vending Ltd v HMRC*** [2010] UKFTT 124 (TC) – VAT; zero rating

***Sempra Metals Ltd v HMRC*** [2008] STC (SCD) 1062 – corporate tax; employment income; NIC; employee benefit trusts

***Camden Motors Ltd v HMRC*** [2008] UKVAT V20674 – VAT; partial exemption

***Barclays Bank Plc v HMRC*** [2008] UKVAT V20528 – VAT; financial services exemption

Court of Justice of the European Union

***Trustees of the P Panayi Accumulation & Maintenance Settlements*** (Case C-646/15) [2017] 1 STC 2495 (also appeared before ) – capital gains tax; appointment of non-resident trustees; exit charge; compatibility with EU law

***HMRC v Newey (trading as Ocean Finance)*** (Case C-653/11) [2013] STC 2432 (also appeared before , and FTT (July 2019)) – VAT; abuse of rights

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# What the Directories Say

Corporate Tax

*"Jonathan is very methodical, calm and organised. He is very easy to work with." "Jonathan is fantastic. I don't think there's anyone who works harder. He's so well prepared, very likeable and a supportive chap. His real strength is his intellect." "Jonathan is great. He is completely across the facts and the law. I wouldn't hesitate to instruct him on high-value tax disputes."* (Chambers UK 2026 - Tax)

*"The leading silk at the tax Bar for complex corporate disputes. Astonishingly clever. Wonderful courtroom manner – courteous, unflappable, but with a core of steel running through his makeup that makes him a fearsome opponent."* (Legal 500 2026, Tax: Corporate)

*"Jonathan is a highly capable lawyer, who has an excellent manner with clients and instructing solicitors." "Second to none in terms of his preparation and mastery of detail." "Jonathan thinks so carefully and is incredibly impressive. He's very nice to work with as well." "One of the best tax advocates of his generation. He makes himself available and is very easy to work with."* (Chambers UK 2025 – Tax)

*'He is tremendously thorough in his preparation and is an incredibly impressive advocate. The tax silk of his generation.'* (Legal 500 2025 – Corporate Tax)

*"A great, detail oriented barrister, who always contributes new and valuable points to a case."* (Chambers UK 2024 – Tax)

*"He is one of the best young tax advocates around."* (Chambers UK 2024 – Tax)

*"Softly spoken in conference, but nevertheless a very upbeat and brave advocate who is a go to for difficult cases."* (Chambers UK 2024 – Tax)

*He has become one of the best advocates of his generation and the best in corporate tax.'* (Legal 500 2024 – Corporate Tax)

*"Jonathan Bremner is the leading contentious tax silk of the younger generation." He has "excellent knowledge of complex*

*corporate tax matters, restitution and EU law."* (Chambers UK 2023 – Tax)

*"The leading tax mind of his generation. He knows tax law backwards. His grasp of strategy is impressive."* (Legal 500 2023 – Corporate Tax)

*"A fearless advocate who has the ability to articulate things such that they become simple to comprehend." "He is very methodical and calm."* (Chambers UK 2022 – Tax)

*"Jonathan provides carefully thought through advice. He does not pull his punches and he is open to a vigorous discussion. He is aware of the commercial angle to every argument and provides great insight into how the law might practically apply."* (Legal 500 2022 – Corporate Tax)

*"Very accessible, well liked by clients and thorough." "He is very impressive, shows good attention to detail and produces quality advocacy."* (Chambers UK 2021 – Tax)

*"Arguably the leading tax lawyer of his generation. Excellent strategic sense, fearsomely bright, and both a forceful and a polished performer in court."* (Legal 500 2021 – Corporate Tax)

*"Ferociously intelligent, enormously hard-working and very assured on his feet." "He's a very meticulous and very clever tax lawyer."* (Chambers UK 2020 – Tax)

*"Brilliant technical mind, strong common sense, admirable and experienced advocate."* (Legal 500 2020 – Corporate Tax)

*"Superb both in terms of technical analysis and as an advocate." "He is thorough and quick, and he works well in a team."* (Chambers UK 2019 – Tax)

*"Unruffled when arguing multi-billion pound points."* (Legal 500 2019 – Corporate Tax)

VAT / indirect tax

*"He quickly makes himself part of the team on the client side, and he has a really nice advocacy style. Jonathan's good at delicately making an argument in a persuasive way." "Jonathan Bremner KC is excellent, both technically and with client service. He's a good listener too." "Jonathan is technically brilliant and has a reassuring manner for the client, being clear, calm and measured. He's been very creative and diligent."* (Chambers UK 2026 - Indirect Tax)

*"Jonathan is technically excellent. He listens, engages in a discussion with his instructing solicitors and genuinely and thoroughly considers counter views. He is gentle in approach and is able to build rapport with clients and solicitors. He is superb."* (Legal 500 2026 - VAT and Excise)

*"Jonathan is extremely eloquent; he charms any courtroom." "Jonathan is a really bright, detailed and focused tax counsel." "He is extremely hard-working and knows a great deal about his areas of law. He really puts the work in and is very easy to talk to."* (Chambers UK 2025 – Indirect Tax)

*'He's a good listener, is collaborative, is client-friendly, and he works very hard. '*(Legal 500 2025 - Indirect, Private and VAT)

*"Jonathan is very good to work with. He has strong emotional intelligence as well as evident legal capabilities when it comes to tax litigation."* (Chambers UK 2024 – Indirect Tax)

*"Excellent on EU law and tax, he does everything to a very high standard, delivering his arguments with charm and a smile."* (Chambers UK 2023 – Indirect Tax)

*"Jonathan performs excellently and provides excellent advice to his clients." "He has an encyclopedic knowledge of the case law and works very hard."* (Chambers UK 2022 – Indirect Tax)

*"Very bright and hard-working." "He is very thorough and extremely intelligent – a pleasure to work with."* (Chambers UK 2021 – Indirect Tax)

*"Responsive, coherent and clear in his advice."* (Chambers UK 2020 – Indirect Tax)

Personal tax

*"Jonathan's advocacy is polished but forceful. He also has an extraordinary breadth of tax experience."* (Chambers UK 2026 - Tax: Private Client)

*"Jonathan is the hardest working barrister at the Tax Bar. He is enormously knowledgeable, meticulously prepared, and great to work with."* (Legal 500 2026 - Tax: Personal)

*"Jonathan Bremner KC is excellent. Very client- and user-friendly." "Jonathan is very good; he is knowledgeable and thorough and sensible. I have no qualms recommending him."* (Chambers UK 2025 – Tax: Private Client)

*"Jonathan is very experienced. He's a smooth, unflappable advocate and a formidable opponent."* (Chambers UK 2024 – Tax: Private Client)

*In court, Jonathan kills with kindness. His submissions are mild-mannered and when needed, sympathetic, yet incisive, clear and brutally effective. His mild manner is one of his most effective and charming tactics.'* (Legal 500 2024 – Private Client: Personal Tax)

*"Very composed and able to put you at ease." "He is excellent at working with clients in conference, not overly technical, and someone who gives pragmatic advice." "The leading contentious tax silk of the younger generation."* (Chambers UK 2023 – Tax: Private Client)

*"Jonathan is an excellent advocate. He provides succinct submissions and does carefully structured arguments."* (Legal 500 2023 – Tax)

*"Gives very thoughtful advice, is very approachable and is good with clients." "Jonathan is highly intelligent and invaluable to have on a case. He is accessible, his advice is technical yet practical and he has good experience."* (Chambers UK 2022 – Tax: Private Client)

*"He is technically excellent and very quick to respond."* (Legal 500 2022 – Private Client: Personal Tax)

*"One instructing solicitor describes him as 'approachable, client-friendly and pragmatic,' and another notes: 'I think he gives very thoughtful advice, he is very approachable and he is good with clients. He is one of my favourite barristers to instruct on tax matters.'"* (Chambers High Net Worth 2021 – Tax)

*"He has an enviable knowledge of the law but remains accessible and client friendly, which is not easy with tax law."* (Legal 500 2021 – Private Client: Personal Tax)

*"Provides you with clear advice."* (Legal 500 2020 – Private Client: Personal Tax)

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# Education

Hertford College, University of Oxford – BA (First Class), BCL (Distinction)
University of Paris II (Panthéon-Assas) – Certificat Supérieur de Droit Français (Mention Bien)

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# Awards







ONE ESSEX COURT

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