

## George Rowell

2004



### Clerks' Details

Joe Mawson  
0161 817 2753

Chris Brown  
0161 817 7146

Prya Anisa  
0161 817 2794

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### Appointments

- Attorney-General's Regional Panel of Junior Counsel to the Crown, 2008-2021 (A Panel from 2018 to 2021)
- Member of panel of case reviewers for Advocate (formerly the Bar Pro Bono Unit)
- Lincoln's Inn, Hardwick Award
- Government Legal Service Scholarship

### Memberships

- Northern Chancery Bar Association
- Bar Pro Bono Unit

### Education

- MA (Oxon), Dip. Law, MA in Law (City)

### Insolvency CV Overview

George is a commercial barrister specialising in tax disputes, professional negligence and insolvency. Although he has experience across the range of insolvency work, he has a particular interest in cases with overlapping tax and insolvency issues. Where insolvency proceedings are brought by or for the benefit of HMRC, his expertise allows him to spot weaknesses in HMRC's position that might not be apparent to other insolvency lawyers. He advises insolvency practitioners on the complicated interaction between the statutory tax assessment provisions and the insolvency legislation. He also has a thriving practice in insolvency and directors' misfeasance cases arising from failed tax avoidance schemes.

George's insolvency experience includes:

- Pursuing and defending applications in the bankruptcy court
- Freezing injunctions in the context of insolvency.
- Insolvent TUPE transfers
- Domicile and international issues
- Claims against directors of 'phoenix' companies
- Transactions defrauding creditors or at an undervalue
- Tracing and breach of trust claims
- Voluntary arrangements
- Tax-related insolvency issues

George has been recommended as a Leading Junior in the Tax section of Chambers & Partners and the Commercial, Banking & Insolvency section of Legal 500 (see Recommendations for details).

## Recommendations

“George is methodical, shows great attention to detail and is very considered.”

“George is one of the best juniors for professional negligence outside London.”

“George has encyclopedic knowledge of tax-related issues.”

“George Rowell is extremely thorough and very forensic with his analysis and cross-examination. His witness handling is very good.”

### **Chambers and Partners 2023**

‘George is very bright and knows how to work with his instructing solicitors. He has a tax specialism which is very useful in certain types of claim, such as professional negligence. He is confident for a junior and doesn’t sit on the fence.’

‘George has technical expertise and is also able to empathise with clients, which is a valuable skill in this arena.’

### **The Legal 500 2023**

“George is very approachable and user-friendly, and he is first class on claims against accountants.”

### **Chambers and Partners, 2022: Professional Negligence – Northern (Bar) – Band One**

“He is thorough, personable, and a tax expert whom I highly recommend.”

### **Chambers and Partners, 2022: Tax – The Regions (Bar) – Band One**

“George is a very experienced professional negligence counsel who also has a tax specialism which is a useful addition to his skill set. He is very approachable and is swift at turning instructions around. George also has a good manner with clients and can explain often complex issues in language that lay clients can easily understand.”

### **The Legal 500, 2022: Northern Circuit – Professional Negligence – Leading Junior**

“Practical, pragmatic and expert.”

### **The Legal 500, 2022: Northern Circuit – Chancery, Probate, and Tax – Leading Junior**

“George provided detailed yet considered advice in relation to complex arrangements being scrutinised by HMRC.” “George was most approachable and worked with us in developing the strategy to defend the arrangements and seek settlement.”

### **Chambers and Partners, 2021: Tax – Regional – Band One**

“He is practical, pragmatic and puts clients at ease, excellent at tax and developing a specialism in professional negligence in tax-related cases.”

### **The Legal 500, 2021: Northern Circuit – Professional Negligence – Leading Junior**

“George is clear and confident in his advice both verbally and in writing. He knows his stuff!”

### **The Legal 500, 2021: Northern Circuit – Chancery, Probate, and Tax – Leading Junior**

“George is very knowledgeable and experienced. He advises in a thorough yet practical fashion, giving advice on the best way forward in cases.” “His first written advice was very comprehensive and was used through the whole case.”

**Chambers and Partners, 2020: Tax – Regional – Band One**

“Always ten steps ahead.”

**The Legal 500, 2020: Northern Circuit – Commercial – Leading Junior**

A much-admired junior whose broad practice encompasses cases concerning VAT, corporation tax, stamp duty land tax and capital gains tax. He also acts in employment-related tax matters. He advises on cases concerning enterprise investment schemes and tax penalties and is increasingly active in issues relating to professional negligence. “Very impressive knowledge, grasp of issues and expertise. No-nonsense – he goes straight to the issues and provides clear and concise advice.” “He gives clear and practical advice – we have a lot of faith in him.”

**Chambers and Partners, 2019: Tax – Regional – Band One**

A much-admired junior whose broad practice encompasses cases concerning VAT, corporation tax, stamp duty land tax and capital gains tax. He also acts in employment-related tax matters. “He is very pragmatic and he always finds a solution.”

**Chambers and Partners, 2018: Tax – Regional – Band One**

“Highly recommended for his extensive experience of handling tax disputes, especially those involving VAT, PAYE and inheritance tax. George is frequently instructed on behalf of both taxpayers and HMRC. ‘He is an impressive and persuasive advocate who is quick on his feet.’”

**Chambers and Partners, 2017: Tax – Regional – Band One**

“Draws praise from both clients and peers for the depth of his tax experience. He is particularly recognised for his work on tax penalties, inheritance and capital gains tax and employment-related tax issues.

Strengths: He has impressive sharpness of mind and good analytical skills, and is a man with abundant common sense. When you’ve got him you have no need to go to London.”

**Chambers and Partners, 2016: Tax – Regional – Band One**

“Recommended for tax and professional negligence matters.”

**The Legal 500, 2016-2017: Western Circuit – Commercial – Leading Junior**

“Recommended for employment-related tax disputes.”

**The Legal 500, 2015-2016: Western Circuit – Employment – Leading Junior**

“A tenacious, confident and persuasive advocate who is quick on his feet.”

**The Legal 500, 2015-2016: Western Circuit – Commercial – Leading Junior**

## Cases

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Advising former directors of major construction firm facing £6m misfeasance and TUV claims arising from failed EBT, “Alchemy” and “Goldfinger” tax avoidance schemes (with leader).

- Advising liquidators on claims against directors who misappropriated £4m through a tax avoidance scheme.
- Defending directors against misfeasance and related claims arising from £1.4m invested in a tax avoidance scheme.
- Advising liquidator as to £1m+ claim against directors who used failed “E Securities” remuneration planning scheme.
- Advising administrator as to tax and NIC assessments for £3.8m arising from failed tax planning.
- Opposing bankruptcy petition brought by HMRC for tax debt of £1.1m.
- Opposing bankruptcy petition brought by bank against property developer for £1m mortgage debt.
- Defending director of ‘phoenix’ company against claim brought by HMRC for tax debts of his previous companies.
- Representing the Insolvency Service in statutory redundancy payment proceedings brought by 200 ex-employees of insolvent property maintenance company.
- Fraud, tracing and breach of trust claim against bankrupt trustee of intestate estate.

## Publications

*Tax Penalties: A Practitioner’s Guide* ([George Rowell and John Flood, Sweet & Maxwell, 1st edn 2017; 2ND edn 2019](#))

*Consultant Editor of Simon’s Taxes (LexisNexis)*, jointly responsible for 71,000-word Penalties Division.

## Beyond the Bar

Wine, golf, food, real ale, boating, independent travel, South Asian history, property renovation.