

## George Rowell

2004



### Clerks' Details

Joe Mawson  
0161 817 2753

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0161 817 7139

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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)

### Tax CV

#### Overview

George has specialised in tax disputes throughout his time as a barrister. He 'cut his teeth' in-house with HM Customs & Excise and HM Revenue & Customs before moving to successful independent practice. Historically the majority of his tax instructions came from HMRC, but in recent years he has built a strong following amongst private-sector solicitors, accountants and tax advisors. Most of his tax work is now on behalf of businesses, directors, trustees and private clients.

George's main areas of tax expertise are:

- Capital gains tax
- Employment-related taxes and employee benefit trusts;
- Inheritance tax
- Value added tax
- Penalties
- Tax avoidance schemes and APNs
- Judicial review claims against HMRC
- Tax-related professional negligence

George can provide advice and support at all stages of a tax dispute, from advising on merits and drafting persuasive letters to HMRC during an enquiry, to bringing and pursuing a tribunal appeal if necessary. He offers a 'one-stop-shop' service for solicitors, accountants and tax advisors who do not specialise in tax litigation. This provides a cost-effective solution where challenging HMRC might otherwise be prohibitively expensive.

George has been rated as a Leading Junior in Chambers & Partners and Legal 500. Chambers & Partners says: "George provided detailed yet considered advice in relation to complex arrangements being scrutinised by HMRC" and "George was most approachable and worked with us in

developing the strategy to defend the arrangements and seek settlement.”; Legal 500 says he is: “practical, pragmatic and puts clients at ease, excellent at tax and developing a specialism in professional negligence in tax-related cases.” (see Recommendations for details).

George is the joint author of *Tax Penalties: A Practitioner’s Guide* (Sweet & Maxwell, 2017, 781pp). He is also a contributing editor of *Simon’s Taxes* (LexisNexis), jointly responsible for rewriting the 70,000-word Penalties Division.

## Recommendations

“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**

## Beyond the Bar

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

## Cases

- VAT: civil fraud case with £3.4m at stake, leading to five-week trial (with leader).
- Tax avoidance: Set of tax appeals arising from complex tax avoidance schemes used in 2001 to 2015 and 2007 in 2015.
- VAT: appeal and judicial review challenging £1.4m output tax assessments raised against 200-member taxi drivers' association.
- VAT: dispute over entitlement to deduct input tax of £7.6m (with leader).
- VAT: long-running appeal against assessments and penalties of £0.8m, with parallel professional negligence proceedings.
- IHT: various disputes concerning APR and BPR in relation to agricultural and commercial property.
- Tax avoidance: Appeal against £1m+ assessments raised by HMRC in relation to liquidation and proceedings against company directors arising from failure of a tax avoidance scheme.
- CGT: advising owner of £3.5m property on principal private residence relief.
- Customs duties: Appeal against £0.75m in customs duty and penalty assessments relating to allegedly wrong tariff classification in respect of imports of handbags and accessories.

## 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.