

Natasha Barnes

Call 2010

Clerks' Details

 Neil Wright
 0151 242 8814

 Nick Buckley
 0161 817 2757

 Ian Spencer
 0113 203 1971

Appointments

Attorney General's Panel of Civil Counsel – A
Counsel – September 2022

Education

Called to the Bar (Gray's Inn): July 2010

BVC at BBP Law School, London – James Crouch
Scholar

CPE at City Law School, London – Gray's Inn
Scholar

BA Hons in History at Cambridge - Dorothy Forster
Sturman Scholar, Ligner Scholar

Business and Property CV

Natasha specialises in all areas of indirect tax. She has instructed in cases before the Court of Appeal, Upper Tribunal and First-tier Tribunal involving the interpretation of EU directives, fiscal neutrality, the place of supply, triangulation, partial exemption and human rights in relation to tax law.

Cases

Business and Property:

Court of Appeal

- **HMRC v Ampleward [2021] EWCA Civ 1459:** Lead counsel (leading Paul Reynolds) against Kieron Beal KC in £40 million test case concerning the lawfulness of the 'fall back' provisions. The Court of Appeal complimented Natasha's 'outstandingly able' submissions in the course of its decision.
- **HMRC v Life Services [2020] EWCA Civ 452:** Led by Jonathan Davey KC in lead appeal about whether the UK can treat supplies of welfare services differently for VAT purposes across its devolved nations.

Upper Tribunal

- **Borough Council of Kings Lynn v HMRC [2022] UKUT 00326:** Acting on behalf of a local authority in the Upper Tribunal in a challenge to HMRC's decision concerning the correct VAT treatment of pay-as-you-go parking.
- **Zeman v HMRC [2021] UKUT 182:** Sole counsel against Adrian Essa KC in appeal concerning whether the FTT can consider public law challenges in a statutory appeal. Listed in Tax Journal as a key case of 2021.
- **MCL v HMRC [2021] UKUT 292:** Sole counsel in a 2-day appeal concerning when a supplier can establish that its customer was 'usually resident' outside the Community.
- **LGT v HMRC [2021] UKUT 36:** Appeal concerning whether supplies of family accommodation placements were exempt from VAT as 'welfare supplies'.

First-tier Tribunal

- **DFS v HMRC [2022] UKFTT 153:** Lead counsel (leading Paul Reynolds) against Valentina Sloane KC in 2-week high-value VAT partial exemption dispute between HMRC and DFS (a FTSE company with £1 billion annual turnover).
- **Credit Suisse v HMRC:** Led by Owain Thomas KC in an appeal concerning the correct treatment of IT supplies. The value of the appeal is estimated at more than £100 million.
- **XX v HMRC:** Appeal concerning extent to which one of the world's largest pharmaceutical companies can recover input tax on supplies of marketing services under the Tour Operators Margins Scheme.
- **Greencyc v HMRC:** Lead counsel (leading Rajkiran Barhey) in MTIC appeal.