EXCHANGE CHAMBERS

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Scott Redpath

Call 1996

Clerks

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Appointments

- Appointed to the Attorney General's Regional Panel of Counsel (2011 – 2015) and reappointed (Panel A) (2016 – 2021). He was routinely instructed in a wide range of tax, pensions, employment and social security work.
- Accredited Mediator

Memberships

- Temple Tax Chambers, London
- Revenue Bar Association
- Chancery Bar Association
- Northern Chancery Bar Association

Tax

Scott advises in all areas of revenue law and practice.

He has a strong reputation for being accessible and easy to work with and for giving clear, straight-forward advice. He is highly regarded for his 'technical knowledge and thoroughness of preparation' and for being 'very commercially aware' (see Professional Recommendations below).

He is regularly instructed in tax disputes, including professional negligence, and has a wealth of advocacy experience dealing with tax appeals in the First-tier Tribunal and Upper Tribunal, professional negligence actions, and Judicial Review. He has appeared in the Court of Appeal and the Supreme Court.

Recent work has included:

Intellectual Property:

- Regularly instructed on investigations into **R & D relief** claims under the SME scheme, in particular expenditure and subcontracted R & D activities. He has advised on corporate and individual tax issues relating to the exploitation, transfer and disposal of **IP rights**, as well as **patent box**.
- Scott is joint author of the chapter "Taxation" in THE CITMA/CIPA Trade Mark Handbook (published by Sweet & Maxwell), a leading Trade Mark practitioner's work.

Private Client, IHT and Estate Planning:

- Regularly instructed on **private client matters**, including in relation to **wills and trusts**, **partnerships**, **family-owned businesses and investment companies**. In particular, he has advised on IHT, settlement provisions (s. 621 ITTOIA), business property relief (including on trading status), CGT, SDLT and VAT.
- **Drafting and advising** more widely on matters relating to trust

instruments, variations, change of trustees, appointments, assignments, termination of trust, discharge and distribution, wills.

- **Agricultural holdings**. He has particular experience advising on agricultural holdings, farming businesses and partnerships, including tax planning issues and availability of agricultural property relief.
- **Non-resident settlements**. Regularly instructed in relation to non-resident settlements, protected settlements (tainting), and valuation issues.
- Has advised on **residence and domicile**, including **status** and the application of the **remittance basis** to individual cases.
- Has experience advising on the taxation of **life assurance**.
- He has been instructed in **Bona Vacantia.**

Employment taxes (including IR35):

- **IR35/off-payroll working rules** and **employment status**. Instructed on planning issues and in disputes.
- **Internationally-mobile employees**. Has advised on tax residence, PAYE and social security, application of double tax treaties, permanent establishment and pay and incentives (including salary sacrifice arrangements, detached duty relief and the Optional Remuneration Rules).
- **Disguised remuneration**. In particular, planning advice and transaction support. Instructed in avoidance investigations and disputes (**EBTs, EFRBS,** and **bonus schemes**), including **professional negligence (**has acted in claims against accountants, tax advisers and IFAs).
- **Incentives**. Planning advice and drafting in relation to **Heath Care trusts, Car Ownership Schemes**, **salary sacrifice** and **bonus arrangements**.

Pensions:

- Scott has specialised in all aspects of **pensions law and practice** since 1997. This is complemented by his expertise in employment law. He has represented **individuals** and the Crown in a wide range of pensions matters. He advises on all aspects of pension taxation and has particular experience advising on UK tax aspects of overseas pensions. He is regularly instructed by **Public Sector** employers (including local government) on pensions and employment issues. Notable cases: *Ministry of Justice (1) Cabinet Office (2) v David Merry [2018] EWCA Civ 2461*; *Intelligent Money Limited v HMRC [2022] UKFTT 148 (TC)*.

Corporate and business tax:

- With a particular emphasis on SMEs and family-owned businesses, he has advised on **Business Asset Disposal Relief** (formerly Entrepreneurs' Relief); the **Construction Industry Scheme**; and on

the taxation of **Intellectual Property** (see above). He has been instructed to act in appeals involving disputed **share valuations**.

Environmental taxes:

- Scott has advised numerous businesses on compliance with the **Landfill Tax rules.**

Tax Investigations, Enquiries and Discovery Assessments:

- Regularly instructed on issues arising in relation to **HMRC investigations**. He has extensive experience in litigating challenges to HMRC's collection and management powers; follower and accelerated payment notices (**APNs**); and **Penalties**.
- He has advised in several complex **COP9** fraud investigations.
- He has advised on compliance with **Information Notices** (including **Data Protection**).
- He has been instructed in **Closure Notice** applications, including a number of recent enquiries involving offshore settlements.
- He has represented clients at meetings with HMRC and assisted in negotiations which have culminated in favourable settlements.

Tax Disputes:

- Tax appeals in the First-tier Tribunal and Upper Tribunal and to the Higher Courts.
- Judicial Review.
- Professional negligence.
- Reported Cases: *Bulley (Officer of the Commissioners for HM Revenue & Customs) v Hemmer Investments Limited [2010] EWHC 938 (Ch); R (on the application of Rouse) v HMRC* [2014] STC 230; R *(on the application of Derry) v Revenue & Customs Comrs*[2016] STC 334; *HMRC v Cotter* [2013] STC 2480.

Proceeds of Crime:

- He has been instructed in numerous Civil Recovery matters challenging National Crime Agency tax investigations and tax assessments. Notable case: *Chadwick (as trustee in bankrupty for Braniffe) v National Crime Agency* [2017] UKFTT 656 (TC); [2017] BPIR 1429.

VAT:

- Instructed in cases involving the interpretation of EU directives, fiscal neutrality, and place of supply. Recently he has acted in an appeal involving the **Option to Tax Land** in connection with a high-value development project.
- Recent VAT case of note: *Intelligent Money Limited v HMRC [2022] UKFTT 148 (TC)* on the issue of the supply of fees paid to the administrator of a Self-invested Personal Pension (SIPP) business.

Duties:

- He has been instructed in a range of customs duties appeals (warehousing, wholesalers, and hydrocarbon) in the tax tribunal and in challenges to seizure/forfeiture of imported goods in the Magistrates' Courts.

Scott was appointed to the Attorney General's Regional Panel of Counsel (2011 – 2015) and reappointed (Panel A) (2016 – 2021). He was routinely instructed in a wide range of tax, pensions, employment and social security work.

Directories – Professional Recommendations

Scott has been consistently top ranked in Chambers and Partners' UK Bar Guide and the Legal 500 for Tax.

Advice and client-care

He is noted as being "*very approachable and easy to work with. His advice on complicated subjects is clear and easily understood*" (Legal 500 – 2023). He has been praised for "*giving practical advice*" and as being "*trusted as a safe pair of hands*" (Chambers & Partners – 2021). He has a reputation for giving "*clear advice*" which is "*easy to action, pragmatic and straightforward*" (Legal 500 – 2021) and for being "*efficient and hard-working*" and "*responsive to what solicitors and clients need*" (Chambers & Partners – 2012).

Advocacy

Chambers & Partners (2023) note as his strengths that he "*has a very cool, calm head; he is unflappable*" and that he "*gets his teeth into the work and gets to grips with the facts. He presents clearly to the court*."

Specialist Practice

He is recommended as being "*really knowledgeable and deploys that knowledge well*" (Chambers & Partners – 2022). He has been noted as having a "*technical knowledge and thoroughness of preparation and attention to detail [that] was first-rate*", as being "*trusted with some serious work*" and as someone who "*manages to get the balance right between being technical whilst being very commercially aware*" (Chambers & Partners – 2019).

He has been described as "*...consistently impressing with his clear grasp of accountancy matters, attention to detail and ability to make cogent arguments in favour of his client." His practice takes in general corporate advisory work and litigation. Personal tax and VAT are also key areas of strength. Clients enthusiastically comment that he "is always well prepared and has the ability to think around contentious points*." (Chambers & Partners – 2011). Also, that "*he is experienced in VAT and is user-friendly*." (Chambers & Partners – 2020), "*recommended for pensions*" (Legal 500 – 2012; Chambers & Partners – 2020) and for employment (Legal 500 – 2023).

Publications

"Taxation", THE CITMA/CIPA Trade Mark Handbook (published by Sweet & Maxwell), Ch. 118.

Contributes Tax and Pensions Case Summaries and Commentary to LexisNexis PSL.

Professional Memberships:

Revenue Bar Association

Chancery Bar Association

Northern Chancery Bar Association

Career:

Diplock Scholar, Middle Temple. Pupillage – Lincoln's Inn (1996 – 1997); Tax, Pensions and Employment lawyer at Hammonds (1997 – 2000); Clifford Chance (2000 – 2002); and Wedlake Bell (2002 – 2004). Tenancies at Exchange Chambers (since 2004) and Temple Tax Chambers (since 2008)

Also at Temple Tax Chambers, **Scott Redpath Tax**

Recommendations

"Scott is excellent – very knowledgeable and very together in his approach. He is very polished in his presentation."
Chambers and Partners (2026)

'Scott is approachable, and possesses a wealth of specialist knowledge.'

'Scott understands his client and their views and tries at all times to ensure that his advice, which may be complex and difficult, is laid out in an intelligible way.'
The Legal 500 (2026)

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"Scott Redpath is excellent. His approach is diligent and he is a skilful advocate."
Chambers and Partners (2025)

"Scott is very thorough, he thinks out the position of your opponent very carefully, and he does not allow you to jump to unnecessary or hasty conclusions."
The Legal 500 (2025)

"Scott Redpath possesses broad expertise in tax matters and is adept at handling cases concerning pension schemes, VAT and issues related to employment."
Chambers and Partners (2024)

"Scott is very sensible in his approach and comes across as thoughtful and considered. He is well-prepared for his cases and his interactions with the clients and witnesses are positive."
The Legal 500 (2024)

"Scott is very approachable and knowledgeable."
The Legal 500 (2024)

"Scott has a very cool, calm head; he is unflappable."
Chambers and Partners (2023)

"Scott gets his teeth into the work and gets to grips with the facts. He presents clearly to the court."
Chambers and Partners (2023)

"Scott is very approachable and easy to work with. His advice on complicated subjects is clear and easily understood."
The Legal 500 (2023)

"Really knowledgeable and deploys that knowledge well."
Chambers and Partners (2022)

"He "gives practical advice" and is "trusted as a safe pair of hands."
Chambers and Partners (2021)

"Clear advice, easy to action, pragmatic and straightforward."
Legal 500 (2021)

"He is experienced in VAT and is user-friendly."
Chambers and Partners (2020)

"His technical knowledge and thoroughness of preparation and attention to detail was first-rate."

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"He's trusted with some serious work."
Chambers and Partners (2019)

"He manages to get the balance right between being technical whilst being very commercially aware."
Chambers and Partners (2018)

"...deals with corporate and personal tax advice and tax litigation. He is also involved in pensions." "Efficient and hard-working, he is a bright lad who is responsive to what solicitors and clients need."
Chambers and Partners (2012)

"...consistently impressing with his clear grasp of accountancy matters, attention to detail and ability to make cogent arguments in favour of his client." His practice takes in general corporate advisory work and litigation. Personal tax and VAT are also key areas of strength. Clients enthusiastically comment that he "is always well prepared and has the ability to think around contentious points."
Chambers and Partners (2011)

"...recommended for pensions."
Legal 500 (2012)