

**Called 2008**

## Michael Ripley



Michael advises a variety of corporate and private clients on contentious and non-contentious matters across a broad range of revenue law areas including direct and indirect tax. He also frequently appears in courts and tribunals in the UK on tax matters either with a leader or on his own.

### Background

Michael qualified as a chartered accountant and was a manager in the tax department of a "Big 4" accountancy firm until 2006; he has also been a Visiting Tutor in European law at City University.

Michael now has more than 10 years of experience in litigating significant and high-value tax disputes in the UK. Recent notable areas of litigation include:

- Computation of business profits, including cases involving disputed accounting matters.
- Capital allowances for large infrastructure projects.
- Motive tests, where tax is alleged to have been one of the main objects of a transaction.
- San Giorgio rights to unlawfully levied tax, VAT grouping and general principles of EU law.
- The scope of HMRC's powers of enquiry, including carry-back loss relief claims.
- Penalties for deliberate inaccuracies.

In addition, Michael advises on a broad spectrum of matters relating to the taxation of corporates and private individuals. For example, in relation to corporates he has extensive experience in relation to loan relationships, the intangible assets regime and international tax issues such as diverted profits tax and double tax relief.

And in relation to private individuals Michael is familiar with many of the tax issues facing high-net worth individuals including the remittance basis, reliefs from CGT, the taxation of trusts and income tax/NICs on employment income (including disguised remuneration).

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#### **- Legal Information**

- Michael Ripley has professional liability insurance provided by the Bar Mutual Indemnity Fund Limited (of 90 Fenchurch Street, London EC3M 4ST) on a world-wide basis and subject to the terms of cover: see <http://www.barmutual.co.uk/>.  
VAT number: 982748860

## **Notable Cases**

### **Supreme Court**

- [Derry, R \(on the application of\) v Revenue and Customs \[2019\] UKSC 19](#)

### **Court of Appeal**

- [HMRC v LG Park HT1 Ltd & ors \[2023\] EWCA Civ 1193](#)

- Investec Asset Finance Plc & Anor v Revenue And Customs [\[2020\] EWCA Civ 579 \(30 April 2020\)](#)

- [HMRC v SSE Generation Ltd \[2021\] EWCA Civ 105 \(01 February 2021\)](#)

- Dollar Financial UK Ltd v Revenue & Customs (PROCEDURE - strike out application) [\[2021\] UKFTT 253 \(TC\) \(08 July 2021\)](#)

- Target Group Ltd v Her Majesty's Revenue And Customs [\[2021\] EWCA Civ 1043 \(12 July 2021\)](#)

- Lloyds Banking Group Plc & Ors v Revenue And Customs & Anor [2019] EWCA Civ 485

- Greene King Plc & Anor v HMRC [2016] EWCA Civ 782
- HMRC v Lloyds TSB Equipment Leasing (No 1) Ltd [\[2014\] EWCA Civ 1062](#)
- Vocalspruce Ltd v HMRC [\[2014\] EWCA Civ 1302](#)
- ITV Services Ltd v HMRC [\[2013\] EWCA Civ 1926](#)

## **High Court**

- Orbital Shopping Park Swindon Ltd, R (on the application of) v Swindon Borough Council & Anor [2016] EWHC 448 (Admin)

## **Upper Tribunal**

- Revenue and Customs v Inverclyde Property Renovation LLP & Anor [\[2020\] UKUT 161 \(TCC\) \(27 May 2020\)](#)
- Regency Factors PLC v Revenue and Customs: [\[2020\] UKUT 357 \(TCC\) \(13 November 2020\)](#)
- Daniel Peters (also known as Inkey Jones) v HMRC [\[2019\] UKUT 0058 \(TCC\)](#)
- Barry Edwards v HMRC [\[2019\] UKUT 0131 \(TCC\)](#)
- HMRC v Investec Asset Finance Plc and Investec Bank Plc [\[2018\] UKUT 0069 \(TCC\)](#)
- HMRC v Investec Asset Finance PLC and another [\[2018\] UKUT 0413 \(TCC\)](#)

## **First-tier Tribunal**

- Kennedy v Revenue & Customs (CAPITAL GAINS TAX - entrepreneurs' relief) [\[2021\] UKFTT 3 \(TC\) \(05 January 2021\)](#)
- Barclays Services Ltd & Anor v Revenue and Customs (Application for a stay pending resolution of preliminary issues in another case by Upper Tribunal) [\[2021\] UKFTT 151 \(TC\) \(11 May 2021\)](#)
- Keith Fiander and Samantha Brower v Revenue and Customs [\[2021\] UKUT 156 \(TCC\) \(7 July 2021\)](#)
- Vitol Aviation UK Ltd & ors v Revenue & Customs (CORPORATION TAX - application for closure notices) [\[2021\] UKFTT 353 \(TC\) \(27 September 2021\)](#)
- SSE Generation Ltd v HMRC [\[2018\] UKFTT 416 \(TC\)](#)
- Hutchison 3G UK Ltd v HMRC [\[2018\] UKFTT 289 \(TC\)](#)
- GH Preston Partnership v HMRC [\[2016\] UKFTT 296 \(TC\)](#)

- Greenbank Holidays Ltd v HMRC [\[2010\] UKFTT 109 \(TC\)](#)
- Urenco Chemplants Ltd & Anor v Revenue and Customs (Corporation tax - capital allowances)  
[\[2019\] UKFTT 522 \(TC\)](#)

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