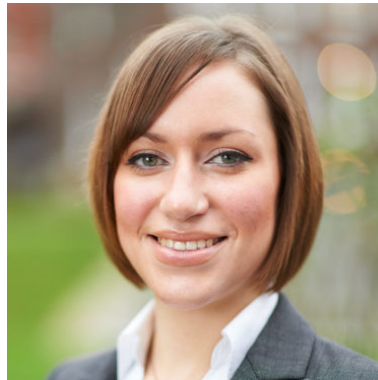


Called 2013

Sarah Black



Sarah took tenancy in 2015 after successful completion of her pupillage. During the first two years of her practice she worked as a part-time consultant to the tax team at a large international law firm, following a secondment during pupillage, where she undertook a range of work with a particular focus on real estate taxation and large corporate transactions. Sarah was introduced to tax law at university and she continues to build a strong practice in both contentious and advisory work.

In her spare time Sarah enjoys a variety of hobbies, including putting her organisational skills to the test by making a wedding cake whilst moving house. She is also (slowly, and not always with much skill) ticking off surfing hot-spots around the world.

Background

Sarah advises in all areas of revenue law, in both contentious and non-contentious matters. Her

experience ranges from working with individuals and small partnerships to large multi-national companies. Her recent corporate work includes issues relating to the derecognition of loan relationships and derivative contracts, the application of anti-avoidance provisions, applications for closure notices, the SDLT and CGT implications on the incorporation of small partnerships, the availability of consortium relief, claims for research and development allowances, and the availability of capital allowances.

Sarah's recent private client work includes advising on domicile status for inheritance tax purposes, SDLT implications of property purchases, travel and subsistence payments, application of the IR35 provisions, the taxation of compensation for wrongful birth claims, penalties, whether the grant of access rights over land would be capital or income, liability to council tax, and remuneration trusts.

Sarah's recent VAT experience includes the exemption for financial intermediation, zero-rating of building materials for the builders' block, the VAT status of supplies of management services provided to a subsidiary, VAT surcharges, and input tax apportionment on a partial exemption special method.

Sarah also has experience of tax treaty work, including representing the taxpayer in the case of *Royal Bank of Canada v HMRC* [2022] UKUT 45 (TTC), and working on the notable case *Anson v HMRC* [2015] UKSC 44 during her pupillage.

Sarah is a member of the Attorney General's Panel of Counsel (C Panel).

Sarah is qualified to accept Public Access instructions.

Complementing her litigation experience, Sarah is an ADR accredited civil and commercial mediator. She also has experience of high value international arbitrations.

Legal Information

Sarah Black 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: 226 801 520

Notable Cases

- [Royal Bank of Canada -v- HMRC \[2023\]EWCA Civ 695](#)
- [Morgan Lloyd Trustees Limited and others v HMRC \[2023\] UKFTT 355 \(TC\)](#)- unauthorised payments in relation to self-administered pension funds
- [Allegion \(UK\) Ltd v HMRC \[2023\] UKFTT 273 \(TC\)](#) - historic claim for bad debt relief
- [Mohammad Mirza v HMRC \[2022\] UKUT 00291 \(TCC\)](#) - whether procedural irregularity in FTT led to witness not being called
- [Professor David Barrett v HMRC \[2022\] UKFTT 00423 \(TC\)](#) - application for late appeal
- [Emerchantpay Limited v HMRC \[2022\] UKFTT 334 \(TC\)](#) ? whether supplies are exempt as financial intermediation for VAT purposes.
- [Carl James v WRA \[2022\] UKFTT 00271 \(TC\)](#) ? whether higher rate of Welsh Land Transaction Tax applicable to purchase of next door property.
- [Northern Gas Networks Ltd v HMRC \[2022\] EWCA Civ 910](#)? land remediation relief and the ?polluter pays? principle in relation to expenditure on case iron gas mains.
- [CIA Insurance Services v HMRC \[2022\] UKFTT 144 \(TC\)](#) ? corporation tax and income tax treatment of contributions to a remuneration trust.
- [Cheshire Cavity Storage 1 Ltd and EDF Energy \(Gas Storage Hole House\) Ltd v HMRC \[2022\] EWCA Civ 305](#) ? capital allowances claim in relation to gas storage cavities
- [Royal Bank Of Canada v HMRC \[2022\] UKUT 45 \(TCC\)](#) - the liability of the overseas bank to UK corporation tax on oil royalties. An important case on the scope of Article 6 (immoveable property) of the UK:Canada Double Tax Treaty.
- [Polo Farm Sports Club v HMRC \[2021\] UKFTT 360 \(TC\)](#) ? whether a payment was consideration for the grant of a lease for VAT purposes.
- HMRC v [Comtek Network Systems \(UK\) Limited \[2021\] UKUT 81 \(TCC\)](#) ? follower notice penalty and whether it was reasonable not to take the corrective action required.
- [Eastern Power Networks \(and others\) v HMRC \[2021\] EWCA Civ 283](#) ? application for closure notice in the context of a consortium relief claim.
- [Wickford Development Co Ltd](#) - the application of the VAT "builder's block".
- [Narinder Sambhi](#) - claims for tax relief on travel and subsistence payments; whether a "substantial

effect" on journey so construction sites were "temporary workplaces".

- [Union Castle](#) ? tax treatment on the derecognition of derivative contracts. The application and scope of transfer pricing rules.
- [W Resources](#) ? whether supplies of management services made by a holding company to its subsidiaries were ?for consideration? and thus taxable supplies.
- [Davies](#) ? (also acted in FTT [\[2017\] UKFTT 188 \(TC\)](#)) the CGT treatment on the exercise of unapproved employee share options and immediate sale of the shares
- [Travel Document Services](#) - treatment of loan relationship debits; whether an unallowable purpose for anti-avoidance rules.