

**Called 2016**

## Edward Hellier



"Hands-on, brilliant attention to detail, responsive and very capable."

Ed is regularly instructed as Junior Counsel and in his own right on a wide variety of matters: he has appeared unled in the Court of Appeal and Tax Tribunals; and has experience litigating direct and indirect tax disputes in the Supreme Court, Court of Appeal, High Court, and Tax Tribunals. Ed also has a busy advisory practice and is instructed by individuals and businesses on anything from domestic SDLT issues to international tax questions. He is a ranked Junior in both Chambers and Partners and Legal 500.

Prior to joining Chambers Ed read History at Oxford and spent a year in the tax department of a firm of city solicitors. He continues to be an enthusiastic sportsman, although he has come to the realisation that his talents lie more in the courtroom than on the sports field.

## Background

Among other areas he has experience in:

- VAT matters including: partial exemption; single and multiple supplies; and reduced rates and exemptions (such as the land exemption and the reduced rate for energy-saving materials);
- IHT matters including Business Property Relief;
- SDLT matters including: substantial performance and contracts providing for conveyance to a third party; and Multiple Dwellings Relief;
- Business rates and council tax;
- Entrepreneurs' Relief and the Substantial Shareholding Exemption;
- Corporation tax matters including those concerning Double Taxation Conventions;
- Follower Notices and Accelerated Penalty Notices;
- Penalties; and
- Procedural matters and the application of the TMA 1970.

Ed is a member of the Revenue Bar Association, and has previously been a member of the IFS's Tax Law Review Committee. He accepts instructions to act and advise on the full range of Chambers' practice areas both as Junior Counsel and on his own.

### **Current work:**

Amongst other matters, Ed is currently working on cases concerning SDLT, VAT on energy saving materials, and capital allowances. He is also involved in a project concerning the taxation of cryptocurrencies and NFTs.

Â

## **Notable Cases**

### **Supreme Court**

- [News Corp UK & Ireland Ltd v HMRC \[2023\] UKSC 7](#) ? the application of the zero rate in VAT. Concerning broader issues of statutory interpretation, including the always speaking principle.

### **Court of Appeal**

- [BlueCrest Capital Management LP and others v HMRC \[2023\] EWCA Civ 1481](#) ? taxation of partnerships and miscellaneous income.
- [HMRC v LG Park HT1 Ltd & ors \[2023\] EWCA Civ 1193](#) ? the transfer of market value to the Land Chamber in SDLT proceedings
- [BCM Cayman LP & Anor v HMRC \[2023\] EWCA Civ 1179](#) ? taxation of partnerships and loan relationships
- [Greenspace \(UK\) Ltd v HMRC \[2023\] EWCA Civ 106](#) ? the application of reduced rate VAT to building supplies.
- [Payne and others v HMRC \[2020\] EWCA Civ 889](#) ? taxable benefits for Income Tax.

### **Upper Tribunal**

- [Altrad Services Limited, and Robert Wiseman and Sons LTD v HMRC \[2022\] UKUT 00185 \(TCC\)](#) ? capital allowances on asset leasing and the application of *Ramsay*.
- [LG Park GT1 Ltd v HMRC \[2022\] UKUT 00178](#) ? a procedural decision concerning the correct Tribunal in which to determine an SDLT appeal.
- [The Medical Defence Union Ltd v HMRC \[2021\] UKUT 0249 \(TCC\)](#) ? the application of the mutual trading principle in Corporation Tax.
- [HMRC v Tower Resources plc \[2021\] UKUT 0123 \(TCC\)](#) ? VAT input tax recovery by a UK holding company.

### **First-tier Tribunal**

Â

- [Collins v HMRC \[2024\] UKFTT 00951 \(TC\)](#) - Application of R&D relief in Corporation Tax.
- [United Biscuits v HMRC \[2023\] UKFTT 864\(TC\)](#) ? the application of the zero rate to food.
- [Lyons v HMRC \[2023\] UKFTT 00294 \(TC\)](#) ? residence and CGT.
- [Batten v HMRC \[2022\] UKFTT 00199 \(TC\)](#) ? interaction of the statutory residence test and the common law residence test.
- [Dower v HMRC \[2022\] UKFTT 170 \(TC\)](#) ? the application of the multiple dwellings relief in SDLT.
- [Metropolitan International Schools Ltd v HMRC \[2021\] UKFTT 438](#) ? an appeal against an

information notice.

- [\*Imprimatur Capital Holdings v HMRC\* \[2019\] UKFTT 0736 \(TC\)](#) ? VAT case concerning input tax recovery by an investment fund.
- [\*Anna Cook v HMRC\* \[2019\] UKFTT 0321 \(TC\)](#) ? application of the private tuition exemption in VAT to dance classes.
- [\*Romima Ltd \(and others\) v HMRC\* \[2019\] UKFTT 0736](#) ? VAT case concerning vouchers.

**In addition Ed has been instructed:**

- In a case concerning VAT partial exemption. Settled before trial;
- On Accelerated Payment Notice matters;
- On a taxpayer Judicial Review; and
- On a VAT matter concerning security for money that settled before trial.