

**Called 2017**

## Edward Hellier



Following the successful completion of his pupillage Ed joined Chambers in November 2018.

Prior to pupillage Ed spent a year in the tax department of a firm of city solicitors gaining experience of a corporate tax practice. At 11 New Square he has been involved in litigation and advice in relation to both direct and indirect taxes.

### **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 IFS Tax Law Review Committee and has assisted the research director in that role. He is also a member of the Revenue Bar Association.

Ed 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 Accelerated Payment Notices. He is also involved in a project concerning DAC 6.

#### **Education:**

- 2015-2016: City Law School, City University London; BPTC (Outstanding)
- 2014-2015: City Law School, City University London; GDL (Distinction)
- 2010-2013: Oxford University; BA (Hons) History (Prelims, Distinction)

#### **Scholarships and Prizes:**

- 2014: Hardwicke Scholarship, Lincoln's Inn
- 2014-2015: Lord Brougham Scholarship, Lincoln's Inn
- 2015-2016: Lord Denning Scholarship, Lincoln's Inn
- 2016: Buchanan Prize, Lincoln's Inn

#### **Recent Articles:**

["Multiple Benefits" - Multiple Dwellings relief in SDLT Taxation - January 2019](#)

[Taxation VAT article - How to determine whether a forfeited deposit or payment for an unused](#)

[supply of goods or services is within the scope of VAT - June 2020](#)

[Edward Hellier considers the case of Union Castle, and its impact on transfer pricing and equity transactions - June 2020](#)

[COVID-19 Tax Issues - The OECD Checklist, written in collaboration with Francis Fitzpatrick, and Sarah Black.](#)

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## Notable Cases

[Cape Industrial Services Ltd and Robert Wiseman and Sons Ltd v HMRC](#) ? capital allowances on asset leasing and the application of *Ramsay*

[HMRC v Payne \(and others\) \[2019\] UKUT 0090 \(TCC\)](#) ? taxable benefits for Income Tax

[Tower Resources v HMRC \[2019\] UKFTT 442](#) ? VAT input tax recovery by a UK holding company

[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 736](#) ? VAT case concerning vouchers

### UNPUBLISHED CASES:

In addition Ed has been instructed:

- in a case concerning VAT partial exemption. Settled before trial;
- on Accelerated Payment Notice matters;
- on a VAT case concerning input tax recovery by an investment fund. Decision pending; and
- on a procedural matter concerning the correct Tribunal in which to determine an SDLT appeal. Decision pending.