

Called 2025

Edward Tozer



Ed joined 11 New Square as a tenant in October 2026 following the successful completion of his pupillage. He accepts instructions in all areas of taxation, and has already been instructed on a number of matters (including unled litigious work).

During pupillage, Ed worked on a wide variety of cases, from a salaried members dispute in the Supreme Court, all the way through to a mixed use SDLT dispute in the First-tier Tribunal.

Prior to coming to the Bar, Ed was a judicial assistant to Lady Justice Falk and Lord Justice Snowden (as he was then) in the Court of Appeal. As a judicial assistant, he encountered the following cases (amongst others):

- Axa Sun Life Plc & Ors v HMRC* [2024] EWCA Civ 1430;
- ScottishPower (SCPL) Ltd & Ors v HMRC* [2025] EWCA Civ 3;
- Beard v HMRC* [2025] EWCA Civ 385;
- Impact Contracting Solutions Ltd v HMRC* [2025] EWCA Civ 623; and
- Saipem SPA & Ors v Petrofac Ltd & Anor* [2025] EWCA Civ 821.

Ed previously trained as a solicitor and qualified (2022) in the tax

department of the Magic Circle law firm Linklaters. He experienced a broad range of transactional and advisory tax work, including: corporate M&A; restructurings; debt funding; VAT (including in the fintech and real estate sectors); employment incentives; and stamp duty.

Ed is interested in taking on *pro bono* work and has appeared by himself before the Employment Tribunal whilst volunteering for the Free Representation Unit.

Ed is on the Attorney General's Civil Panel of Junior Counsel.

Beyond law, Ed enjoys hiking, is currently training to swim across the Bassin d'Arcachon, and briefly worked as a vintner.

Background

Ed has experience in a wide range of tax areas, such as:

- Corporation tax matters, including: capital allowances; loan relationships; R&D reliefs; transfers of trade; and the intangible fixed assets regime;
- Partnership tax matters, including: the salaried members rules; the tax treatment of partnership assets; conversions of entities; pooling arrangements; and SDLT in a partnership context;
- Chargeable gains tax matters, including: reorganisations; and de-grouping issues;
- SDLT, including: the application of Section 75A of the Finance Act 2003; group relief; and mixed use relief;
- VAT, including: reduced rates and exemptions; single and multiple supplies; VAT classification; real estate; and deregistration;
- International tax matters, including: Pillar 2; double tax treaties; entity classification; and overseas distributions;
- Private client tax matters, including: business property relief; and cross-tax HMRC investigations;
- Judicial review; and

- Procedural matters, including: information notices; and the application of the Taxes Management Act 1970.

Notable Cases

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