

**Called 2005**

## John Brinsmead-Stockham



John undertakes a wide variety of both advisory and litigation work in all areas of tax law. He has advised on matters ranging from inheritance tax and SDLT planning to major corporation tax and VAT disputes between multi-national companies and HMRC. As an advocate he has acted as junior Counsel in several major pieces of litigation, and has also appeared unled on many occasions.

### **Background**

John undertakes a wide variety of both advisory and litigation work in all areas of tax law. He has advised on matters ranging from inheritance tax and SDLT planning to major corporation tax and VAT disputes between multi-national companies and HMRC. As an advocate he has acted as junior Counsel in several major pieces of litigation, and has also appeared unled on many occasions.

John is a member of the Attorney General's Panel of Counsel (C Panel) and is a CEDR-accredited Mediator.

John was selected by the Tax Journal as one of the ["Top 40 under 40"](#) individuals working in UK tax in 2015, and is described therein as:

- *"one of the most consistently impressive juniors out there at present"*
- *"extremely client friendly and presents well on his feet - factors which, combined with his technical excellence really mark him out as a future star"*

In his spare time, John plays cricket for the Bar of England and Wales and the (aptly named) Grannies. He has also been known to head off on an occasional cycling adventure, much to the chagrin of his Clerks...

## Education

MA (Double First Class Hons, Law), Trinity Hall, Cambridge (Bateman Scholar).

BVC (Outstanding), BPP Law School.

Middle Temple (Queen Mother's Scholarship and Harmsworth Entrance Exhibition).

## Directories

**Chambers and Partners (2016)** *"extremely bright and very articulate" and "massively conscientious - he constantly thinks about things, is engaging and remarkably client-friendly."*

**Legal 500 (2015)** *"Great experience in Supreme Court cases"*.

**Chambers and Partners (2015)** *"an outstanding young barrister. He is insightful, very articulate and very thorough"*.

**Legal 500 (2014)** *"a user-friendly junior, who is very strong on responsiveness and commerciality"*.

**Legal 500 (2012)** *"incredibly thorough, meticulous and very able"*.

## Notable articles

["Airtours and input tax: a new hope?"](#) - Tax Journal (15 April 2016)

["Tax Appeals: What is the Point of Law"](#) - Tax Journal (25 September 2015)

["Who will guard the guardians?"](#) - Tax Journal (21 June 2013)

["Lansdowne and Discovery Assessments"](#) - Tax Journal (17 February 2012)

## Legal Information

John Brinsmead-Stockham 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: 888559345

## Notable Cases

[\*Dieno George v HMRC \[2018\] UKFTT 509 \(TC\)\*](#) - availability of entrepreneurs' relief in the context of a specifically enforceable contract for the grant of voting rights.

[\*Anson v HMRC \[2015\] UKSC 44\*](#) - treatment of a Delaware LLC for the purposes of double taxation relief - entity classification (appeal allowed by the Supreme Court)

[\*Adetona v HMRC \[2016\] UKUT\*](#) - tax credits - void decisions by HMRC

[\*Moorthy v HMRC \[2016\] UKUT 13 \(UT\)\*](#) - employment income - settlement of unfair dismissal and discrimination claims - injury to feelings

[\*Club 21 \(UK\) Ltd v HMRC \[2014\] UKFTT 1113 \(FTT\)\*](#) - customs duty - valuation - buying commission

[\*Hargrove v HMRC \[2014\] UKFTT 921 \(FTT\)\*](#) - pensions lifetime allowance charge - late claim - "reasonable excuse"

[\*Reed Employment Ltd v HMRC \[2014\] STC 1026 \(CA\)\*](#) - recovery of overpaid VAT; EU law principles of equal treatment, fiscal neutrality and effectiveness.

[\*Bupa Insurance Ltd v HMRC \[2014\] UKUT 262 \(UT\)\*](#) - consortium relief; "beneficial entitlement to a dividend"

[\*Reed Employment Ltd v HMRC \[2013\] UKUT 109 \(UT\)\*](#) - recovery of overpaid VAT; EU law principles of equal treatment, fiscal neutrality and effectiveness.

[\*HMRC v FCE Bank plc \[2013\] STC 14 \(CA\)\*](#) - corporation tax group relief; non-discrimination under UK-US Double Tax Treaty.

[\*HMRC v Lansdowne Partners Limited Partnership \[2012\] STC 544 \(CA\)\*](#) - income tax treatment of rebate payments to hedge fund partners and validity of discovery assessments.

[\*Reed Employment Ltd v HMRC \[2011\] SFTD 720 \(FTT\)\*](#) - VAT treatment of employment agencies

and recovery of overpaid VAT.

[\*\*Spowage and others v HMRC \[2009\] SFTD 393 \(Special Commissioners\)\*\*](#) - income tax;  
availability of Seafarers' Earnings Deduction.