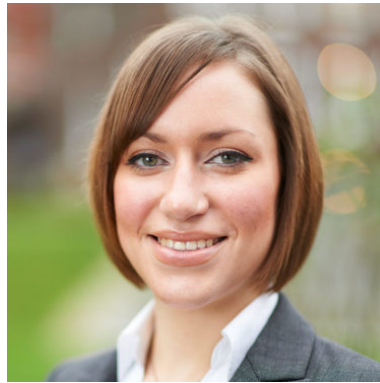


**Called 2013**

## 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, 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 sole trader remuneration trusts.

Sarah's recent VAT experience includes advising on 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 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.

## **EDUCATION**

- Nottingham University, Law with European Law (2008-2012)
- Charles University, Prague, EU law from a Czech perspective (2010-2011)
- BPP Law School, BPTC (Outstanding) (2012-2013)
- Called to the Bar 2013 The Honourable Society of Inner Temple

## **RECENT PUBLICATIONS/WEBINARS/CONFERENCES**

Contributor to [EU Value Added Tax Law](#), published by Edward Elgar, 2020

Contributor to 6895 T.M., Income Tax Treaties: Competent Authority Functions and Procedures of

Selected  
Countries (O-Z), Chapter 175, 'The United Kingdom'

['Inheritance tax: how an Old Master could help with life's two certainties'](#) - Private  
Client Business, P.C.B. 2020, 2, 33-36

Speaker at The London Branch of the Chartered Institute of taxation and Association of Tax  
Technicians, Indirect Taxes Conference, 25 February 2020, "VAT case law update"

Contributor to Lexis Looseleaf - Chapters: 'Post-death Tax Planning ? Deeds of Variation  
and Disclaimers', and 'Variations, Disclaimers and other Post-death Rearrangements'

Contributor to Practical Law Notes on tax appeal procedure (Tax appeals: taking an appeal to the  
First-tier Tribunal; Tax appeals: overview of tribunal system; and Tax appeals: options for the  
unsuccessful party at first instance)

**'A case of great interest?** - Taxation, (16 November 2017)

**UBS and DB Group Services: a departure from the conventional approach?** [2016] BTR 257

["Substantial Shareholding Exemptions - The Impact of the Finance Act Changes Explained"](#) webinar  
? available from April 2019

Lexis Webinar, "[The latest in VAT for general practitioners](#) (2018)"

Speaker at MBL Seminars? annual CGT conference Autumn 2018

Speaker at VPG annual conference Summer 2017

Sarah is always happy to accept speaking invitations, including at internal firm training seminars, or  
article/chapter requests.

## 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

[Wickford Development Co Ltd](#) - the application of the VAT "builder's block".

[Royal Bank of Canada](#) - the liability of the overseas bank to UK corporation tax on oil royalties. An important case on the scope of Article 6 (immovable property) of the UK:Canada Double Tax Treaty.

[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.

[South Eastern Power Networks Plc \(and others\)](#) ? application for closure notice in the context of a consortium relief claim.

[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.