11 NEW SQUARE

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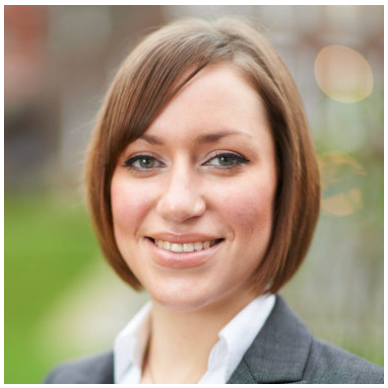
Sarah Black



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 enterprises.

Sarah's **corporate tax work** includes: double tax treaty disputes; R&D relief claims (both the application of the guidelines and the statutory conditions); issues relating to the derecognition of loan relationships and derivative contracts; ‘main purpose'; applications for closure notices; the SDLT and CGT implications on the incorporation of small partnerships; the availability of consortium relief; the availability of capital allowances; land remediation relief; and the corporation tax implications of remuneration trust schemes.

Sarah?s recent **private client work** includes: the carried interest rules; application of the IR35 provisions; unauthorised payments in relation to self-administered pension funds; advising on domicile status for inheritance tax purposes; SDLT implications of property purchases; travel and subsistence payments; the taxation of compensation for wrongful birth claims; penalties; capital/income distinction; and employment tax relating to remuneration trusts.

Sarah?s recent **VAT experience** includes: the application of Art 90 in relation to the VPAS scheme on supplies of medicines; bad debt relief; exemption for financial intermediation; 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 successfully representing the taxpayer in the case of *Royal Bank of Canada v HMRC* [2025] UKSC 2, and 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 (B 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.

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

Supreme Court

- HMRC v Royal Bank of Canada [2025] UKSC 2 - the liability of the overseas bank to UK corporation tax on oil royalties. An important case on the scope of Article 6 (immoveable property) of the UK:Canada Double Tax Treaty.

Court of Appeal

- Marlborough DP Ltd v HMRC [2025] EWCA Civ 796 - application of Part 7A ITEPA to remuneration trust arrangements

- FWA v Vietjet [2025] EWCA Civ 783 - application of the anti-abuse provision in the UK:Japan double tax treaty

- Royal Bank of Canada -v- HMRC [2023]EWCA Civ 695

- Northern Gas Networks Ltd v HMRC [2022] EWCA Civ 910? land remediation relief and the ?polluter pays? principle in relation to expenditure on case iron gas mains.

- Cheshire Cavity Storage 1 Ltd (and another) v HMRC [2022] EWCA Civ 305 capital allowances claim in relation to gas storage cavities

- Eastern Power Networks (and others) v HMRC [2021 EWCA Civ 283 ? application for closure notice in the context of a consortium relief claim.

- The Union Castle Mail Steamship Company Limited v HMRC [2020] EWCA Civ 547 - tax treatment on the derecognition of derivative contracts. The application and scope of transfer pricing rules.

- Travel Document Services v HMRC [2018] EWCA Civ 549 - treatment of loan relationship debits; whether an unallowable purpose for anti-avoidance rules.

Upper Tribunal

- Illuminate Skin Clinics Ltd v HMRC [2025] UKUT 00341 (TCC) - guidance on the scope of medical care exemption from VAT in relation to cosemtic procedures

- Butt and another v NCA [2025] UKUT 145 (TCC) - application of s.317 Proceeds of Crime Act 2002. Burden of ss.s29 and 36 TMA 1970 on NCA/HMRC.

- Joshi v HMRC [2025] UKUT 1216 (TCC) - date when entitlement to state pension commenced

- Morgan Lloyd Trustees v HMRC [2025] UKUT 102 (TCC) - unauthorised payments in relation to self-administered pension funds.

- HMRC v Marlborough DP Limited [2024] UKUT 98 (TCC) (principal decision) - tax treatment of contributions to remuneration trust.

- HMRC v Marlborough DP Limited [2024] UKUT 103 (TCC) (supplementary decision) - principles of procedural unfairness arguments.

- Mohammad Mirza v HMRC [2022] UKUT 00291 (TCC) - whether procedural irregularity in FTT led to witness not being called.

- Royal Bank Of Canada v HMRC [2022] UKUT 45 (TCC) - the liability of the overseas bank to UK corporation tax on oil royalties. An important case on the scope of Article 6 (immoveable property) of the UK:Canada Double Tax Treaty.

- HMRC v Comtek Network Systems (UK) Limited [2021] UKUT 81 (TCC) ? follower notice penalty and whether it was reasonable not to take the corrective action required.

- Stephen Davies v HMRC [2018] UKUT 130 (TCC) - the CGT treatment on the exercise of unapproved employee share options and immediate sale of the shares

First-tier Tribunal

- Wood Group Engineering (North Sea) Limited v HMRC [2025] UKFTT 1607 (TC) - ‘host employer provision' for national insurance contributions in the oil and gas sector

- Currys Retail Limited v HMRC [2025] UKFTT 762 (TC) - s179 TCGA 1992 degrouping charge in respect of goodwill, and whether goodwill had been disposed of

- Stage One Creative Services Ltd v HMRC [2024] UKFTT 1059 (TC) - conditions for enhanced R&D relief claim.

- Collins Construction Limited v HMRC [2024] UKFTT 951 (TC) - conditions for enhanced R&D relief claim.

- Boehringer Ingleheim Limited v HMRC [2024] UKFTT 948 (TC) - application of Art 90(1) in relation

to supplies of medicines and the VPAS scheme.

- Brindleyplace Holdings SA RL v HMRC [2024] UKFTT 808 (TC) - whether SDLT due on transaction under (i) paragraph 14(3A) Sch 15, (ii) denial of group relief under paragraph 2(4A) of Sch 7; or (iii) application of s.75A.

- Millican v HMRC [2024] UKFTT 618 (TC) - carried interest regime.

- Gillian Graham (t/a Skin Science) v HMRC [2024] UKFTT 352 (TC) - VAT treatment of services including Botox and fillers.

- Butt and Begum v NCA [2023] UKFTT 785 (TC) - application of s.317 Proceeds of Crime Act 2002.

- Morgan Lloyd Trustees Limited and others v HMRC [2023] UKFTT 355 (TC)- unauthorised payments in relation to self-administered pension funds.

- Allegion (UK) Ltd v HMRC [2023] UKFTT 273 (TC) - historic claim for bad debt relief.

- Professor David Barrett v HMRC [2022] UKFTT 00423 (TC) - application for late appeal.

- Emerchantpay Limited v HMRC [2022] UKFTT 334 (TC) ? whether supplies are exempt as financial intermediation for VAT purposes.

- Carl James v WRA [2022] UKFTT 00271 (TC) ? whether higher rate of Welsh Land Transaction Tax applicable to purchase of next door property.

- CIA Insurance Services v HMRC [2022] UKFTT 144 (TC) ? corporation tax and income tax treatment of contributions to a remuneration trust.

- Polo Farm Sports Club v HMRC [2021] UKFTT 360 (TC) ? whether a payment was consideration for the grant of a lease for VAT purposes.

- Wickford Development Co Ltd v HMRC [2020] UKFTT 387 (TC)- the application of the VAT "builder's block".

- Royal Bank Of Canada v HMRC [2020] UKFTT 267 (TC) - the liability of the overseas bank to UK corporation tax on oil royalties. An important case on the scope of Article 6 (immoveable property) of the UK:Canada Double Tax Treaty.

- Narinder Sambhi v HMRC [2020] UKFTT 231 (TC) - claims for tax relief on travel and subsistence payments; whether a "substantial effect" on journey so construction sites were "temporary workplaces".

- W Resources Plc v HMRC [2018] UKFTT 746 (TC) ? whether supplies of management services made by a holding company to its subsidiaries were ?for consideration? and thus taxable supplies.

- Stephen Davies v HMRC [2017] UKFTT 188 (TC)- the CGT treatment on the exercise of unapproved employee share options and immediate sale of the shares