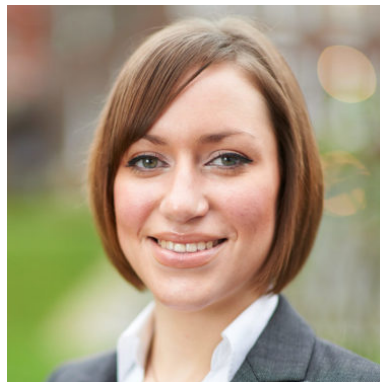


Called 2013

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, SDLT implications of property purchases, 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 remuneration trusts.

Sarah's recent VAT experience includes the 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 representing the taxpayer in the case of *Royal Bank of Canada v HMRC* [2022] UKUT 45 (TTC), 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 (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.

DIRECTORIES

- **Legal 500 (2022)** ? *Sarah is collaborative, insightful, diligent and thorough. She is professional and able to capture and expound legal positions in a holistic and succinct written style?*

- **Chambers and Partners (2022)** - *She is very thorough, has a good eye for what the court will accept and has a good read of the room in hearings.?*

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

Author, with Hui Ling McCarthy KC, of Practical Law Note 'Judicial Review in Tax disputes?'

[LexisNexis webinar, Capital Gains Tax](#), 29 June 2021 with Rory Mullan QC

Speaker at Longmark Conference, Key VAT and SDLT updates in a property context, with Michael Ripley, 27 May 2021

[FTT considers two cases on the income tax implications of deferred profits in a partnership \(Odey Asset Management & Others v HMRC; HFFX & Others v HMRC\)](#)-- Lexis PSL

case analysis, 1 March 2021

['Determining whether risks are located inside or outside the UK for Insurance Premium Tax purposes \(Tartaruga Insurance Ltd v HMRC\)'](#)- Lexis PSL case analysis, 16 February 2021

['Payne: identifying a goods vehicle'](#) -Tax Journal, 19 October 2020

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

[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.

[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.

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

[Cheshire Cavity Storage 1 Ltd and EDF Energy \(Gas Storage Hole House\) Ltd v HMRC \[2022\] EWCA Civ 305 ?](#) capital allowances claim in relation to gas storage cavities

[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 (immovable property) of the UK:Canada Double Tax Treaty.

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

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.

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

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

[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.

[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.