11 NEW SQUARE

Called 2024

Susanna Mockford



Susanna completed her pupillage at 11 New Square and became a tenant in May 2025. She accepts instructions in all areas of taxation.

Before coming to the bar, Susanna trained as a solicitor at a leading UK law firm and practised as an associate in the London office of a large US law firm for several years. In addition to her work on contentious tax matters, Susanna advised on the tax aspects of a wide variety of cross-border matters including M&A transactions, real estate transactions, large corporate restructurings, securitisations, employee benefit schemes, and other debt and equity finance transactions.

Susanna enjoys visiting art galleries and exhibitions and when at home in rugged County Donegal she usually braves the wind, rain and cold for a sea swim or surf.

She is on the Attorney General?s Civil Panel of ?Junior Junior? Counsel.

Background

Among other areas, Susanna has experience in:

- **VAT,** including: VAT on land transactions; exemptions; reduced rating; and the TOGC rules;

- **SDLT,** including: multiple dwellings relief; mixed use relief; substantial performance; and the application of section 75A Finance Act 2003;

- **Business rates**;

- **Private client work**, including: inheritance tax (including business property relief and gifts with reservation); domicile; residence; remittances; and the onward gift rules;

- **Corporate tax**, including: the loan relationship rules; and roll-over relief;

- **International tax matters**, including: double tax treaties; permanent establishments; and transfer pricing;

- **Partnership taxation**; including: land pooling arrangements; and the mixed member rules; and

- **Procedural matters** and the application of the TMA 1970.

Notable Cases

Since gaining tenancy Susanna has appeared in the Court of Appeal, led by Jonathan Peacock KC, in a dispute about the interpretation of the UK/Japan Double Tax Treaty (*FW Aviation (Holdings) 1 Limited v Vietjet Aviation Joint Stock Company*, judgment awaited).