

Overview

Charities
 Commercial Disputes
 Court of Protection
 Company
 Insolvency
 Partnership and Joint Ventures
 Pensions
 Professional Liability
 Property
 Tax
 Trusts
 Wills and Estates

Profile: Overview

Nick joined Radcliffe Chambers in October 2014. He has a busy advisory and litigation practice which covers the full range of Chambers' practice areas, with a particular focus on (1) trusts, wills and estates, (2) tax, (3) pensions, (4) insolvency and commercial disputes, and (5) property (including landlord and tenant). He is regularly instructed to represent clients in the High Court, the County Court and specialist tribunals and regulatory panels. In 2017 he was appointed to HM Attorney General's C Panel of Counsel to the Crown.

Cases and Work of Note

Nick's current and recent instructions include:

- *Emblaze Mobility Solutions Ltd v HMRC* [2018] UKUT 373 (TCC) – appeal to the UT in respect of an award of interest under section 84(8) of the Value Added Tax Act 1994 (acted for HMRC, led by Philip Moser QC)
- *The Pensions Regulator v Payae Ltd and others* [2018] EWHC 36 (Ch) – £13.7m pension scam case concerning the use of the Regulator's powers under section 16 of the Pensions Act 2004 to claim restitution in respect of occupational pension scheme assets which had been misused or misappropriated (acted for the Regulator, led by Jonathan Hilliard QC)
- *The Pensions Regulator v Target* (Determinations Panel) – hearing before the Determinations Panel of the Pensions Regulator concerning whether to prohibit a person from acting as a trustee of trust-based pension schemes and whether to appoint an independent trustee of a pension scheme (acted for the Regulator, unled)
- *The Pensions Regulator v Strathmore Medical Practice* [2018] UKUT 104 (AAC) – successful appeal to the Upper Tribunal in respect of a decision by the First-tier Tribunal to revoke a fixed penalty notice issued by the Regulator (acted for the Regulator, unled)
- *Martin v HMRC* [2017] UKFTT 0488 (TC) – contested application for a closure notice (acted for HMRC, led by Jonathan Davey QC)
- *Seven Individuals v HMRC* [2017] UKUT 0132 (TCC) – appeal to the Upper Tribunal (Tax and Chancery Chamber) in relation to a joint reference made to the First-tier Tribunal in accordance with s.28ZA of the Taxes Management Act 1970 by HMRC and a number of individuals who invested in a tax scheme (acted for HMRC, led by Jonathan Davey QC)
- *Hill v The Pensions Regulator* [2016] UKUT 0480 (TCC) – successful objection to an attempted referral to the Upper Tribunal of a decision of the Regulator's Determinations Panel (acted for the Regulator, unled)
- *Bastionspark LLP and others v HMRC* [2016] UKUT 0425 (TCC) – appeal to the Upper Tribunal (Tax and Chancery Chamber) concerning an award of costs made by the First-tier Tribunal (Tax) following litigation relating to amendments made to partnership tax returns (acted for HMRC, led by Jonathan Davey QC)
- *Acornwood LLP and others v HMRC* [2016] UKUT 0361 (TCC) – appeal to the Upper Tribunal (Tax and Chancery Chamber) (Nugee J) concerning the proper commercial analysis and tax treatment of payments made by "Icebreaker" LLPs involved in the creative industries where the amount at stake is c. £336m (acted for HMRC, led by Jonathan Davey QC)
- *Ingenious Games LLP and others v HMRC* [2016] UKFTT 0521 (TC) – £1bn dispute before the First-tier Tribunal (Tax) concerning the correct commercial and tax analysis of the activities of various LLPs involved in the film and games industries (acted for HMRC, led by Malcolm Gammie CBE QC)
- *Ingenious Games LLP and others v HMRC* [2015] UKUT 0105 (TCC) – appeal to Henderson J in relation to, among other things, the circumstances in which notice of

allegations of dishonesty or discreditable conduct is required to be given to witnesses prior to cross-examination (acted for HMRC, led by Malcolm Gammie CBE QC)

- Secondment to a Jersey law firm to assist with a multi-million pound High Court claim (2014)

In 2015 Nick was seconded to the Court of Appeal as a judicial assistant for two judicial terms, where he was assigned to Lord Justice Longmore. During this time he worked on a number of important appeals, including:

- *Wellesley Partners LLP v Withers LLP* [2015] EWCA Civ 1146 – a leading case on the principles governing remoteness in cases of concurrent liability in contract and tort
- *NRAM Plc v McAdam* [2015] EWCA Civ 751 – the proper construction of loan agreements entered into by Northern Rock PLC with approximately 41,000 borrowers which were not regulated by the Consumer Credit Act 1974 but had been documented as if they were
- *Swynson Ltd v Lowick Rose LLP* [2015] EWCA Civ 629 – application of the principle of *res inter alios acta* (or collateral loss), unjust enrichment and transferred loss
- *Reed Employment Plc v HMRC* [2015] EWCA Civ 805 – appeal concerning whether payments made by Reed to its temporary employees were taxable earnings in the hands of the employees and therefore liable for PAYE and National Insurance Contributions
- *Salt v Stratstone Limited t/a Stratstone Cadillac Newcastle* [2015] EWCA Civ 745 – the correct approach to rescission of a contract for misrepresentation, including consideration of when damages in lieu of rescission may be awarded under section 2(2) of the Misrepresentation Act 1967
- *Hoyl Group Limited v Cromer Town Council* [2015] EWCA Civ 782 – a proprietary estoppel case which considered, among other things, whether the party alleged to be estopped must have actual knowledge of the other party's mistaken belief in order for an estoppel claim to succeed

Qualifications and appointments

2006 – 2009: LLB (First Class), University of Reading

2009 – 2010: BCL, St Hugh's College, Oxford

2011 – 2013: BPTC (Outstanding), The University of Law

2015: Judicial Assistant to the Court of Appeal (Lord Justice Longmore)

2017 – present: Junior Counsel to the Crown (HM Attorney General's C Panel)

Prizes and other experience

Nick is a contributing author to LexisNexis online publications.

Prior to coming to the Bar, Nick spent three years working as a research assistant at the Law Commission. During that time he worked on law reform projects on the law of easements, covenants and profits à prendre, the Electronic Communications Code, and rights of light. The role involved drafting consultation papers and reports, legal research and policy formulation. He also assisted the Ministry of Justice with the passage through Parliament of the Trusts (Capital and Income) Act 2013.

Nick has authored and contributed to a number of published articles and notes on property, trust and human rights law. He has presented papers on these topics at conferences and seminars throughout the country. Whilst working at the Law Commission Nick gave tutorials on land law at the University of Reading (2010 – 2011).

Nick was called to the Bar by Lincoln's Inn in 2013 and has benefited from several of the Inn's scholarships and prizes, including a Lord Denning Scholarship, a Hardwicke Entrance Award, a Buchanan Prize and a Wolfson Scholarship.

Nick was awarded prizes for coming top of his year in land law and equity & trusts as an undergraduate. He also received a prize for his general examination performance. Whilst at Oxford Nick received the highest mark in his year for his advanced property and trusts paper.

Memberships

Lincoln's Inn, Chancery Bar Association, Association of Pension Lawyers, Denning Society

Other details

Bar membership number: 61343

VAT registration number: 182 8316 93

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