

### Julian Ghosh KC

Barrister Call 1993 Silk 2006



# Scope of Practice

• Administrative & Public Law • EU Tax Issues • International Tax • Tax and Revenue

#### Overview

Julian Ghosh KC is well known and admired for his great intellect, encyclopaedic knowledge and powerful appearances in court that have enabled him to rise to the top of the field in so many spheres. Particularly well known for his corporate work and that involving European taxation issues, he also specialises in Judicial Review and administrative Law and is co-writing the next edition of Wade & Forsyth, a leading textbook on JR. He also teaches administrative Law at Cambridge.

Julian was called to the Bar in 1993 (Lincoln's Inn) and called to the Scots Bar in 1999 and the Bar of Ireland in 2018. He became a KC in 2006 (and in Scotland in 2010) and is a Judge of the First-Tier and Deputy Judge of the Upper-Tier Tax Tribunals. He is a Senior Fellow, International Tax Centre, Leiden; and a Bye-fellow, Peterhouse, Cambridge, and is a Visiting Professor at King's College London where he teaches on the Law of Personal Taxation. In the 2021 UK Chambers Bar Awards Julian won Tax Silk of the Year.

## **Examples of Recent Cases**

#### Recent cases

- HMRC v Raymond Tooth (Court of Appeal)
- HMRC v Newey (t/a Ocean Finance) (Court of Appeal)

- RFC 2012 Plc (in liquidation) (formerly The Rangers Football Club Plc) v Advocate General for Scotland (Supreme Court)
- Travel Document Service & Ladbroke Group Int v HMRC (Court of Appeal)
- GDF Suez Teesside Ltd v HMRC (Court of Appeal)

# What the Directories Say

"Brilliant to work with, he cuts to the point, tells you how it is and then helps your client put their best foot forward. You always know where you are with him as he plays it straight." (Chambers UK Bar 2024 - Tax)

"A more than accomplished tax silk with very strong advocacy skills." (Chambers UK Bar 2024 - Tax: Indirect)

"Julian is reassuringly clever and experienced." (Chambers UK Bar 2024 - Tax: Private Client)

"Julian's incredible knowledge and understanding of tax law and also HMRC's approach make him an invaluable member of the team when advice is required on complex matters." (Chambers UK Bar 2024 - Tax: Private Client)

"A stellar advocate with a huge intellect, who is technically excellent." (Chambers UK Bar 2024 - Tax)

"A fine technical thinker and a good courtroom advocate," "he provides incisive, precise and crystal-clear advice." (Chambers UK Bar 2020 - Tax)

"A very thorough advocate" who is "very, very bright." (Chambers UK Bar 2020 - Tax: Indirect Tax)

"A technically exceptional barrister who clients like because he is always very confident. He is very balanced in his views and is someone who listens to and engages with those that instruct him." (Chambers UK Bar 2020 - Tax: Private Client)

"A go-to expert for issues involving the interaction of tax rules that turn on accounting treatment." (Legal  $500\,2020$  - Tax: VAT; Tax: Corporate)

"A formidable intellect combined with his own style of forthright and succinct advocacy has generated a reputation as one of the leading tax silks." (Legal 500 2020 - Private Client: Personal Tax)

"Incredibly clear and helpful to clients." "His powers of analysis are formidable and he inspires confidence in clients." (Chambers UK Bar 2019 - Corporate Tax)

"He's very clever, very hard-working and very knowledgeable. I'm sure he's very capable at anything he turns his hand to. He's a very able person to have on your team." (Chambers UK Bar 2019 - Private Client)

"Technically unsurpassed. He has a formidable intellect and never equivocates. Clients appreciate his well-considered views and he has an incredibly succinct but formidable presence in oral advocacy." (Chambers UK Bar 2019 - Tax: Indirect Tax)

"Matters under consideration benefit from his fresh perspective." (Legal 500 2019 - Tax: VAT)

"One of the sharpest minds at the Tax Bar." (Legal 500 2019 - Tax: Corporate)

"He is exceptionally bright." (Legal 500 2019 - Private Client: Personal Tax)

"He is a technically exceptional barrister and always very confident, which is very suitable for the clients," says an instructing solicitor, who adds: "I like working with him because he listens and engages with you, and recognises that we have expertise and skills too." (Chambers and Partners HNW 2019 - Tax: Private Client)

"Knowledgeable, thorough and skilled at both advocacy and specific advice." "He has a very sharp and agile mind and is very good at shining a bright light on convoluted legislation. He is a great practitioner." (Chambers UK Bar 2018 - Corporate Tax)

"He is phenomenal. He has a brain the size of a planet but is also very personable." "We were very impressed with the speed of his response and the advice he gave." (Chambers UK Bar 2018 - Tax: Scotland)

"Of all the barristers we've worked with, he's the standout." "Renowned for being technical and solid in his approach. He is a high-quality performer." (Chambers UK Bar 2018 - Private Client)

"He is very clever, a brilliant litigator and fantastic at cross examination." (Chambers UK Bar 2018 - Tax: Indirect Tax)

"Combines strong, technical analysis with good client skills." (Legal 500 2018 - Tax: VAT)

"He thoroughly understands the line HMRC will take in court." (Legal 500 2018 - Tax: Corporate)

"Always up to date on HMRC practices and attitudes." (Legal 500 2018 - Private Client: Personal Tax)

"He's very clever, very hard-working and very knowledgeable," comments a fellow barrister, adding: "I'm sure he's very capable at anything he turns his hand to. He's a very able person to have on your team." (Chambers and Partners HNW 2018 - Tax: Private Client)

"Incredibly sharp. He's client-friendly, switched on and practical." (Chambers UK Bar 2017 - Corporate Tax)

"He really is excellent, superb." (Chambers UK Bar 2017 - Private Client)

"He is exceptionally bright." "He brings an invaluable perspective to any case." (Chambers UK Bar 2017 - Tax: Indirect Tax )

"His technical skills are absolutely first-class." (Chambers UK Bar 2017 - Tax: Scotland)

 $"Absolutely\ excellent.\ A fine\ advocate\ as\ well\ as\ being\ strong\ technically."\ (\textbf{Chambers}\ \textbf{UK}\ \textbf{Bar}\ \textbf{2016}\ \textbf{-}\ \textbf{Tax}; \textbf{Scotland})$ 

"HMRC dread to see him on the other side of cases" (Legal 500 2016 - Tax, Trusts & Pensions)

The Legal 500 UK Silk of the Year 2015

## **Publications**

Author (up to December 2016) (with I L Johnson & Paul Miller): The Taxation of Loan Relationships and Derivatives

Author: Principles of the Internal Market and Direct Taxation (2007, Key Haven)

# Memberships

Revenue Bar Association

Chancery Bar Association

VAT Practitioners Group

London Common Law & Commercial Bar Association

Bar European Group

## Education

Harris Academy, Dundee

University of Edinburgh

St Edmund Hall, Oxford

#### Awards





# **Contact Clerks**



Darren Burrows
Senior Clerk
+44 (0)20 7520 4611
dburrows@oeclaw.co.uk



Rob Smith

Deputy Senior Clerk
+44 (0)20 7520 4612
rsmith@oeclaw.co.uk



Jade Cassell

Deputy Team Leader
+44 (0)20 7520 4614
jcassell@oeclaw.co.uk



Ben O'Hanlon

Deputy Team Leader
+44 (0)20 7520 4604
bohanlon@oeclaw.co.uk



Jodie Ellerington
Team Leader's Assistant
+44 (0)20 7520 4620
JEllerington@oeclaw.co.uk



Calum Jenkins
Clerk
+44 (0)20 7520 4821
cjenkins@oeclaw.co.uk