Akash Nawbatt KC

Year of Call: 1999 Silk: 2017

Akash Nawbatt KC is a leading silk in tax and employment law specialising in high value complex disputes and advisory work. He regularly appears in tribunals, the High Court, Court of Appeal and Supreme Court and has also appeared in the Dubai International Financial Centre Courts.

Prior to his silk appointment, Akash was a member of the Attorney General's panels (A, B and C) and was also a member of the Panel of Counsel for the Equality and Human Rights Commission. He has been a Case Reviewer for the Bar Pro Bono Unit since 2013 and between 2006 – 2020 was a Contributing Editor of Harvey on Industrial Relations and Employment Law.

Akash's expertise in both his specialist areas of practice is recognised in the directories: "Frighteningly smart, and has an understated quality that works amazingly well with clients"; "A very personable advocate who manages to calm the client down. His analysis of cases is impressive and his advice is extremely clear and helpful" (Chambers UK, 2020); "A future star of the Bar who is very good on detail, very hardworking, easy to deal with and great with clients", (Legal 500 2020).

Recommendations

'Akash is probably the most effective advocate at the Bar in the area of personal taxation. He is vastly experienced in this area, having been in many leading cases in the Court of Appeal on personal taxation.' - Tax: Personal, Legal 500 2024

'A heavyweight silk.' - Employment, Legal 500 2024

"Akash is a very experienced litigator. He is one of the Revenue's preferred litigators on domicile cases. He is extremely thorough, a very tactical trial lawyer, and really does his homework." - Tax, Chambers UK 2024

"Akash is particularly strong on public law and domicile matters." - Tax, Chambers UK 2023

"He is technically astute, very thorough and attentive to the smallest details, giving straightforward and user-friendly advice to solicitors and lay clients alike." - Tax, Chambers UK 2023

"Akash is bright. He gets to grips with the technical details and is very easy to work with." - Tax, Chambers UK 2023

"An extremely calming presence, he is a very good advocate, who is very enjoyable to work with." - Tax: Private Client, Chambers UK 2023

"Exceptionally good with clients." Tax: Private Client, Chambers UK 2023

"He is a very strong advocate who instils total confidence in his clients." - Employment, Chambers Bar UK

2023

'Akash has a calm and thoughtful approach, and his oral advocacy is clear and persuasive. First choice for judicial review matters in tax.' - *Tax: Corporate, Legal 500 2023*

Ranked as a Leading Silk - *Private Client: Personal Tax, Legal 500 2023*

'A great advocate, who is commercial, thorough and highly collaborative - very compelling. He is one of the leading advisers on trade union-related matters, as well as more mainstream employment work.' - Employment, Legal 500 2023

Specialises in tax and employment law, and is a strong choice for employment tax and disguised remuneration matters. He also handles the full range of corporate tax including capital allowances and domicile issues. Nawbatt acts for both the Revenue and taxpayers. **"Incredibly easy to deal with, and a lawyer who gives clear and measured advice." "He has great lay and professional client-handling skills and is very easy to work with."** - *Tax, Chambers UK Bar 2022.*

An employment-focused silk who handles discrimination, worker status and whistle-blowing cases at all court levels, including the High Court and the Court of Appeal. He is regularly instructed by large banking clients and government institutions.**"He is very personable: very good with clients and very easy to work with. He is an absolutely excellent advocate, he is all over the detail and he gives a good level of support." "He is really tenacious, he really fights your corner and he is a real pleasure to work with." "He is super clever, super user-friendly, he is super with clients and he is good at putting jumpy witnesses at ease."** - *Employment, Chambers UK Bar 2022.*

A well-liked tax silk with in-depth experience of representing both taxpayers and HMRC. He is noted for his exceptional strength in cross-border work, and is an expert on questions of residence and domicile. **"Very bright, very pragmatic and super forensic." "He is a very, very good cross-examiner who is really on top of his brief."** - *Tax: Private Client, Chambers UK Bar 2022.*

"Detail oriented, calm and persuasive. Akash is great with clients and on providing practical and user-friendly advice on what can be complex tax issues." - *Tax: Corporate, Legal 500 2022.*

"A calm and persuasive advocate who is great with clients." - *Employment, Legal 500 2022.*

Ranked as a Leading Silk - *Private Client: Personal Tax, Legal 500 2022.*

"He is very bright, very pragmatic and super forensic. He is polite but firm, and he puts the client first. He is a good technician." "An extremely polished advocate for clients." - *Tax: Private Client, Chambers High Net Worth 2021.*

"**Shows a great willingness to get to grips with the issues, and is very personable and diligent."** - *Tax, Chambers UK Bar 2021.*

"His attention to detail on the facts is fantastic and he is thoroughly nice." "He is brilliant at cross-examining and analysing the documents." Advised HMRC in *Hargreaves v HMRC*, a residence appeal brought by the owner of Matalan - *Private Wealth: Tax - UK, Chambers Global 2021 & Tax: Private Client, Chambers UK Bar 2021.*

"He's very good on complex legal arguments, innovative in his approach and has in-depth knowledge." "He's seriously outstanding in tax and employment crossover cases." - *Employment, Chambers UK Bar 2021.*

"Very hardworking and diligent, and invests the time to understand matters in depth. He also handles clients well and is an excellent advocate."

- *Employment, Legal 500 2021.*

Akash Nawbatt QC is well known for his work with HMRC. He also has expertise handling private client tax matters. A fellow barrister notes: **"Akash is very good; he is one of the Revenue's go-to silks. His attention to detail on the facts is fantastic and he is thoroughly nice." "He is really brilliant; you cannot fault him,"** says one interviewee, while another industry source says: **"He is brilliant at cross-examining and analysing the documents."** - *Tax (Private Client), Chambers High Net Worth 2020.*

'HMRC's top choice for residence and domicile matters.' - *Private Client: Personal Tax, Legal 500 2021.*

'A popular and long-standing choice for HMRC.' - *Tax: Corporate, Legal 500 2021.*

"Great and his attention to detail is excellent." "He's excellent not only in technical tax matters but also where there's a judicial review piece of litigation which engages public law." - *Tax, Chambers UK 2020.*

"Frighteningly smart, and has an understated quality that works amazingly well with clients." "A highly persuasive advocate." Represented Pimlico Plumbers in a test case determining the employment status of the plumbers engaged by the firm - *Employment, Chambers UK 2020.*

"A very personable advocate who manages to calm the client down. His analysis of cases is impressive and his advice is extremely clear and helpful." "He's got a great mind. His ego never gets in the way and he's a pleasure to work with." Advised HMRC in Charman v HMRC, a multimillion-pound residence appeal involving one of the leading figures in the international insurance and reinsurance market. - *Tax: Private Client, Chambers UK 2020.*

"A future star of the Bar who is very good on detail, very hardworking, easy to deal with and great with clients." - *Employment, Legal 500 2020.*

"Particularly strong on issues of public law as applied in a tax context." - *Tax: Corporate, Legal 500 2020* .

"He has a track record in employment law in free zones." Akash Nawbatt QC is particularly noted for handling cases concerning the system of penalties for late payments to employees under DIFC employment law. - *Commercial, Legal 500 United Arab Emirates (English Bar) 2020.*

'A good advocate.' - *Commercial, Legal 500 United Arab Emirates (English Bar) 2019.*

"He has great attention to detail and he is great to work with." "He gives calm, sensible and commercial advice and he is always thinking ahead in terms of strategy." Acted in *Guiney v Intel*, whistle-blowing and discrimination proceedings brought by a senior sales executive against senior managers of the technology company. - *Employment, Chambers UK Bar 2019*

A respected member of the Tax Bar who is well known for his work representing either HMRC or the taxpayer. He is particularly expert in matters concerning residence and domicile. **"He is a fearsome cross-examiner and I have suffered at his hands quite a lot. He is someone to be reckoned with; if you have him on the other side you need to be well prepared."** - *Tax: Private Client, Chambers UK Bar 2019*

"A fearsome cross-examiner," who "really gets to grips with the detail of a case." Successfully represented HMRC in a USD300 million dispute with Marathon Oil concerning the construction of Section 164 of the Capital Allowances Act 2001. - *Tax, Chambers UK Bar 2019*

'A tenacious advocate who has taken the jump to silk in his stride.' - *Employment, Legal 500 2019*

‘His technical knowledge is first rate.’ - *Private Client: Personal Tax, Legal 500 2019*

‘Excellent legal analysis and advocacy.’ - *Tax (Corporate), Legal 500 2019*

Akash Nawbatt QC is well regarded for his work in representing both HMRC and private clients in tax disputes. **"He is superb and his client care is very good; he's very responsive and very sensitive to clients who are getting bad news,"** says an interviewee. **"He is a fearsome cross-examiner and I have suffered at his hands quite a lot,"** reports a fellow barrister, adding: **"He is someone to be reckoned with; if you have him on the other side you need to be well prepared."** - *Tax (Private Client), Chambers High Net Worth 2018*

Newly appointed silk who handles discrimination and whistle-blowing cases at all court levels, including the High Court and the Court of Appeal. He is regularly instructed by large banking clients and governmental institutions. **“An exceptionally bright and hard-working advocate. He is incredibly personable and fast on his feet. His ever-growing reputation and talent has been recognised in his recent promotion to QC. He is one of the leading silks of the future.”** Represented Pimlico Plumbers in a test case involving the employment status of the plumbers engaged by Pimlico. - *Employment, Chambers UK 2018*

"Expert at cross examination." Acted in Charman v HMRC, judicial review proceedings challenging the Tax Dispute Resolution Board's refusal to approve a multimillion-pound settlement recommended by the HMRC's inspectors handling the case. - *Tax, Chambers UK 2018*

"A favourite corporate tax barrister among solicitors." - *Tax (Corporate), Legal 500 2017*

"An impressive trial lawyer, who easily navigates fact-heavy cases and cross-examination." - *Tax (Private Client), Legal 500 2017*

"An extremely proficient advocate." - *Employment, Legal 500 2017*

"Has an agile legal mind and is a very confident and measured advocate." - *Tax, Chambers UK 2017*

Handles discrimination and whistle-blowing cases at all court levels, including the High Court and the Court of Appeal. He is regularly instructed by large banking clients and governmental institutions. Clients are impressed with his tribunal skills, noting his diligent and personable approach."**He quickly grasps what the case is about and is insightful, technically strong and very client-friendly**." "**He is extraordinarily bright and very easy to work with - clients love him as he always puts the client at ease**." Instructed in Chu and Others v British Airways, a complex group race and age discrimination case brought by Hong Kong cabin crew surrounding the retirement age within British Airways. - *Employment, Chambers UK 2017*.

Employment

Akash specialises in high value discrimination and whistleblowing cases and complex contractual disputes ranging from remuneration issues, the enforcement of restrictive covenants and claims of inducing breaches of contract, fiduciary duty and confidence. Akash also has particular experience in dealing with issues of employment and worker status in both the employment and tax tribunals and frequently advises on the taxation of all aspects of employee remuneration (including National Minimum Wage issues).

Significant recent cases include:

- *HMRC v Professional Game Match Officials Ltd (2020)* – acting in first instance and appellate proceedings concerning the employment status of professional football referees.
-

Lee v UBS (2020) – acted for UBS in high value discrimination claim involving issues of territorial jurisdiction.

- *ED&F Man v Hussain and others (2019)* – acted in the Dubai International Financial Centre Courts in respect of claims for breach of post-termination restraints and conspiracy.

- *Pimlico Plumbers v Smith [2018] UKSC 29* – leading case on worker status; appeared in ET, EAT, Court of Appeal and Supreme Court.

- *British Airline Pilots Association v British Airways Cityflyer Ltd [2018] EWHC 1889* – High Court application for interim declaration in respect of alleged breach of contracts of employment.

Tax

Akash Nawbatt has extensive experience of advising and representing HMRC and taxpayers in tax disputes before the Tax Tribunals, the High Court, Court of Appeal, House of Lords and the Supreme Court.

Akash has particular expertise in and has appeared in many of the leading tax cases on domicile, individual, corporate and treaty residence, the correct tax treatment of employment income (including IR35 and the Managed Service Companies legislation) and the DOTAS regime. He also has significant experience of cases involving the cross over between public law and tax.

Significant recent cases include:

- *Fowler v HMRC (2020)* – Supreme Court case on the correct interpretation and application of the employment article of the UK / South Africa DTC.

- *HMRC v Hicks [2020] STC 254* – Upper Tribunal decision on the correct construction and application of the conditions for making discovery assessments.

- *Development Securities Plc v HMRC (2020)* – leading case concerning the correct application of the principles of corporate residence (Court of Appeal hearing listed for October 2020).

- *R (Derry) v HMRC [2019] STC 926* – Supreme Court decision on the correct statutory enquiry procedure for share loss relief claims.

- *Hull City AFC (Tigers) Ltd v HMRC [2019] UKFTT 227* – Leading case on the correct approach to the tax treatment of image rights payments.

- *Christianuyi Ltd v HMRC [2019] 1 WLR 5272* – Court of Appeal decision on the correct interpretation and application of the Managed Service Companies legislation.

Off-payroll working (IR35)

Akash has extensive experience of advising on and acting in cases concerning the correct tax treatment of employment income.

He has appeared in a number of the leading cases on IR35 including:

- Big Bad Wolf v HMRC [2019] UKUT 121
- HMRC v Larkstar Data Ltd [2008] EWHC 3284 (Ch)
- Future Online Ltd v Foulds [2004] EWHC 2597 (Ch)
- Usetech v Young [2004] EWHC 2248 HC

Akash also has significant expertise in employment status (having acted at all levels up to and including the Supreme Court in Smith v Pimlico Plumbers [2018] UKSC 29) and the managed service company legislation (having acted in Christianuyi v HMRC *[2019] EWCA Civ 474* and R (PML) v HMRC [2018] EWCA Civ 2231).

Investigations

Akash has dealt with numerous investigations, stemming from harassment accusations through to allegations of bulling by senior employees at multi-national companies. Akash has worked on internal investigations in the financial sector arising out of FCA investigations and criminal proceedings and also has experience of employment cases arising out of FCA FX investigations.

Appointments

2022 - Appointed Recorder

February 2017 - Appointed QC

2013 - Junior Counsel to the Crown (A Panel)

2008 - Junior Counsel to the Crown (B Panel)

2004 - Junior Counsel to the Crown (C Panel)

2001-2002 - Judicial Assistant to the Senior Law Lord (Lord Bingham)

Memberships and Associations

ELA, ELBA, ILS, RBA

Awards and Scholarships

Prince of Wales Scholarship, Gray's Inn