



Alice Defriend

Year of Call: 2022

Alice joined Devereux as a tenant in October 2023 following successful completion of her pupillage. She has a busy practice in chambers' areas of expertise, including employment, tax and personal injury and clinical negligence. She is regularly instructed in multi-day hearings in the courts and tribunals and has a busy advisory practice.

Before coming to the Bar, Alice worked as the Judicial Assistant to Simler LJ in the Court of Appeal, assisting on a range of civil appeals including in employment and tax law. She also worked as a Judicial Assistant to various judges in the High Court King's Bench Division where she assisted predominantly on personal injury and clinical negligence claims. During pupillage she was the recipient of the Gray's Inn Reid Scholarship, one of the Inn's most prestigious merit-based scholarships.

Alice accepts pro bono instructions where appropriate.

Employment

Alice acts on behalf of both claimants and respondents in a wide range of employment and discrimination matters. She has successfully represented clients in multi-day hearings in the ET, and in the EAT.

Recent instructions include:

- Acted as junior counsel (led by Laura Bell) for an international bank in successfully defending claims of whistleblowing, victimisation, and disability discrimination. She assisted in drafting the grounds of resistance and preparing the witness evidence;
- Instructed as junior counsel (led by Kate Balmer) in a 8-day final hearing for an international bank defending claims of sex discrimination and victimisation;
- Successfully represented the claimant (pro bono via Advocate) at an ARO hearing in the EAT in obtaining extensions of time for instituting two appeals;
- Successfully represented the claimant, a former partner at one of the Big Four, in a bonus claim. Alice drafted the grounds of claim and obtained settlement;
- Representing the claimant, a former senior manager, in a claim for pregnancy and maternity discrimination, unfair dismissal and victimisation;
- Successfully represented the claimant at a 3-day final hearing in claims for, inter alia, unlawful deduction from wages, breach of the Working Time Regulations. The case raised complex legal issues concerning the applicability of the Agricultural Wages Order 2012;
- Successfully represented a bus company at a 3-day final hearing in an unfair dismissal claim;
- Successfully represented the claimant at a 3-day final hearing concerning pregnancy discrimination (the claim settled on the first day of the hearing after Alice provided written opening submissions);

- Advising an international investment bank on issues of employment status and the territorial reach of statutory employment rights.

As a pupil to Talia Barsam and Jesse Crozier, gained extensive employment law litigation experience, including in high value discrimination, unfair dismissal and breach of contract claims.

Alice is a member of the Employment Lawyers Association and the Employment Law Bar Association.

Tax

Alice acts on behalf of both taxpayers and HMRC in both advisory and litigation work.

Recent instructions include:

- Successfully acted for the Revenue (led by John Brinsmead-Stockham KC and Marika Lemos KC) in *R (Refinitiv Ltd and ors) v HMRC* [2024] EWCA Civ 1412, a judicial review concerning the applicability of advance pricing agreements under Part 5 of TIOPA and the transfer pricing rules. Alice assisted in drafting the response to the application for permission to appeal to the Supreme Court, the latter of which was refused. Alice is also instructed in the FTT proceedings, and acted for the Revenue (led by John Brinsmead-Stockham KC) in resisting an application for closure notices ([2025] UKFTT 00415 (TC));
- Successfully acted for the Revenue (led by Adam Tolley KC) in *HMRC v Ducas and ors* [2024] EWHC 3132 (Ch), applications for freezing injunctions in a high-value dispute concerning an alleged labour supply fraud. Alice is also instructed in the FTT proceedings. Alice is also instructed by the Revenue in separate proceedings concerning another alleged labour supply fraud;
- Acting for the Revenue (led by Akash Nawbatt KC) in a long-running dispute with high profile taxpayers concerning the TOAA provisions;
- Acting for the Revenue (led by Aparna Nathan KC) in *Vaccine Research Partnership & Anor v HMRC* [2025] UKFTT 402 (TC), a dispute concerning whether licence fee payments paid as part of circular financing arrangements were taxable under ss. 683 or 687 ITTOIA. The matter is now proceeding on appeal to the UT. Alice is also acting for the Revenue in another appeal concerning taxation of payments from circular financing arrangements;
- Acting for the Revenue (led by Chris Stone KC) in a dispute concerning the correct tax treatment of pension income under a double tax treaty;
- Acting for the Revenue (led by Chris Stone KC) in a dispute concerning the correct tax treatment of political donations to campaigns for Leave in the 2016 Brexit referendum;
- Acting for the Revenue (led by Joshua Carey) in a legitimate expectation judicial review challenge in the High Court worth approximately £52 million. Permission to bring judicial review proceedings has been granted;
- Assisted Marika Lemos KC in advising on the availability of business property relief in respect of property investment and development activities;
- Assisted Marika Lemos KC in advising on the applicability of the group relief provisions in the Corporation Tax Act 2010.

As a pupil to Aparna Nathan KC, Alice gained a wide range of tax advisory and litigation experience.

She provided research assistance in *SSE Generation v HMRC Ltd* [2023] UKSC 17 concerning whether parts of a hydroelectric power scheme qualified for capital allowances as plant and machinery. She also provided research

support in *Murphy and Linnett v HMRC* [2023] EWCA Civ 497 on the interpretation of extra-statutory concessions.

Alice also gained experience of advisory work on behalf of both taxpayers and the revenue, including issues of: discovery assessments, residence and domicile, IHT/CGT/income tax liability under trusts, the TOAA provisions, the GAAR rules and Ramsay challenges.

Alice is a member of the Revenue Bar Association.

Personal Injury

Alice is developing a busy personal injury practice. Alice has appeared in numerous fast-track trials in RTAs, employers' liability, occupiers' liability and travel illness claims, representing both claimants and defendants. Alice also regularly represents clients in CCMCs.

Recent instructions include:

- Successfully represented the claimant in a 5-day multi-track trial in which the claimant sustained a serious spinal injury at work which rendered the claimant unfit to work for the rest of his life. The defendant advanced a case of fundamental dishonesty at trial, which Alice successfully resisted and judgment for the claimant was obtained. The case involved complex questions of medical causation, requiring medical evidence in spinal surgery;
- Successfully represented the claimant in a multi-track matter raising complex issues of medical causation and acceleration periods in respect of a back injury causing chronic pain. The claim settled before a 5-day trial was due to commence.
- Acting for the claimant (led by Jonathan Butters) in an appeal for a fatal clinical negligence claim. The appeal raises a novel point of law about the application of section 33 of the Limitation Act 1980 in applications to amend statements of case brought after expiry of the primary limitation period;
- Advising the claimant in a prospective fatal clinical negligence claim concerning failure to administer VTE prophylaxis, resulting in fatal pulmonary embolism;
- Drafting a schedule of loss for an adult dependent claimant in a fatal accidents claim, which led to a successful settlement.

As a pupil to Stephen Cottrell, Alice gained significant litigation and advisory experience in a wide range of road traffic accident, catastrophic injury, clinical negligence, fatal accident and employer's liability matters. She has experience in drafting pleadings and schedules of loss in high value claims.

Alice is a member of the Personal Injury Bar Association.

Investigations

Alice is experienced in carrying out investigations into grievances raising serious allegations of discrimination, harassment and workplace bullying.

Recent instructions include investigations into complaints of:

- Multiple allegations of sex discrimination, sexual harassment and bullying by a senior manager at a multinational tech company;
- Multiple allegations of sex discrimination, constructive unfair dismissal, failure to implement flexible working

and bullying by senior managers at a national education provider;

- Multiple allegations of sexual orientation discrimination, disability discrimination and bullying and harassment involving multiple alleged perpetrators.

Academic

LLB: Durham University – First

LLM: University of Cambridge – First

BVC: Inns of Court College of Advocacy – Merit

Personal Interests

When time permits, Alice enjoys hiking and tolerates running. She follows both the men's and women's teams of Manchester United FC.

Memberships and Associations

ELBA, ELA, RBA, PIBA, COMBAR