



Barrie Akin
Year of Call: 1976



Barrie joined Devereux Chambers in 2014, from Gray's Inn Tax Chambers.

Barrie was called to the Bar in 1976 and then trained as a chartered accountant, specialising in taxation. He was a tax partner in the London office of Ernst & Young for ten years before starting practice at the tax bar at Gray's Inn Tax Chambers.

His practice takes him into all areas of revenue law and he has wide experience in all its fields, but has a particular interest in business, financial and cross-border tax issues and the interaction of taxation and accountancy principles.

On the advisory side, he assists both corporate and personal clients on a wide range of issues. For example, he has recently advised a liquidator on complex corporation tax issues arising out of post-cessation receipts and has advised executors on the optimum strategy for securing Inheritance Tax reliefs for a complex high value estate with unusual features.

The disputes side of his practice involves him in all aspects of tax litigation, including advising on strategy and tactics, the drafting of correspondence and pleadings, settlement negotiations and appearing before the Tax Tribunals and the courts.

Some notable cases in which Barrie has appeared are:

- *John Cozens v HMRC*
[2015] UKFTT 0482 (TC) - (successful appeal against c£6m excise duty assessment; HMRC out of time to assess; limitation, global assessment, section 12(4) FA 1994)
- *Wiltonpark Limited v. HMRC* - First-tier Tribunal (Tax) - 23 January 2014
- *HMRC v. Charman* [2012] EWHC 1448 (Fam) - High Court (Family Division)
- *1st Contact Limited v. HMRC* - First-tier Tribunal (Tax) - 25 January 2012
- *Datapoint Global Services v. HMRC* - First-tier Tribunal (Tax) - 9 April 2009
- *Morgan and Self v. HMRC* [2009] UKFTT 78 (TC) - First-tier Tribunal (Tax)
- *Commissioners for Her Majesty's Revenue and Customs v. Total UK Limited*
[2007] EWCA Civ 987 (Court of Appeal)
- *Crispin Mark Taylor (HMIT) v. MEPC Holdings Limited* [2003] UKHL 70 - House of Lords
- *Greycon Limited v. Klaentschi* (HMIT) - Special Commissioners - 15 July 2003
- *Toronto-Dominion Bank v. Oberoi* [2002] All ER (D) 313 High Court (Chancery Division)

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- *Pawlowski (Collector of Taxes) v. Dunnington* - [1999] STC 550 (Court of Appeal)

Recommendations

Has experience of advising on a wide range of revenue law issues including tax planning arrangements, income tax and matters relating to the Disclosure of Tax Avoidance Schemes. He is a qualified chartered accountant. **"Technically very sound and has a strong advisory practice."** - *Tax, Chambers UK Bar 2022*.

A former chartered accountant and tax partner with a real depth of experience in private client issues. He is particularly noted for cross-border and offshore matters. His private client tax work covers inheritance tax planning, residence and domicile issues, and offshore trusts. **"He has a good forensic brain and understands how to read a balance sheet."** **"Knowledgeable and approachable."** - *Tax: Private Client, Chambers UK Bar 2022*.

"Barrie is very forensic and careful, he can always be relied upon to have read his instructions and prepared accordingly. He has a first-rate mind." - *Private Client: Personal Tax, Legal 500 2022*

"Approachable and effective, he provides clear advice." - *Tax: Corporate and VAT, Legal 500 2022*.

"He is very knowledgeable and I like how he approaches matters. You know when you're sitting in front of him that he knows your instructions back to front. Barrie is my go-to on tax matters." - *Tax: Private Client, Chambers High Net Worth 2021*

"He has a superb grasp of his subject matter and is a highly experienced adviser." Acted in *Mitchell & Bell v HMRC*, a case concerning over-claimed VAT credits, which involved questions of when HMRC evidence can be excluded - *Tax, Chambers UK Bar 2021*

A former chartered accountant and tax partner with a real depth of experience in private client issues. He is particularly noted for cross-border and offshore matters. His private client tax work covers inheritance tax planning, residence and domicile issues, and offshore trusts. **"He is an incredibly meticulous tax lawyer."** **"He can see all the way around a case and look ten steps ahead to find a way to deal with problems."** Advised the claimant in *Mitchell & Bell v HMRC*, a case involving issues with 'shadow directors' - *Private Wealth: Tax - UK, Chambers Global 2021 & Tax: Private Client, Chambers UK Bar 2021*.

'Has a very succinct analytical style and is able to 'translate' the complexities of UK pensions tax so that it is intelligible to non-tax specialists.' - *Private Client: Personal Tax, Legal 500 2021*

Barrie Akin is **"an incredibly meticulous tax lawyer,"** according to one barrister, who continues: **"My impression is that if you want someone who will look at every possible angle of a problem, he is your man. He can see all the way around a case and look 10 steps ahead to find a way to deal with problems."** - *Tax (Private Client), Chambers High Net Worth 2020*

"Very knowledgeable and demonstrates a quick understanding of the subject matter as well as the overriding objectives of the client. He's happy to debate points of law and is not rigid in his views." - *Tax: Private Client, Chambers UK Bar 2020*

"Very good at being able to look at the pragmatic and the accounting side of tax advice as well as the legal side." - *Tax, Chambers UK Bar 2020*

'Approachable, commercially aware and has a collaborative approach.' - *Tax (Corporate), Legal 500 2021*

'Has an encyclopaedic knowledge of the tax acts.' - *Private Client: Personal Tax, Legal 500 2020*

'He has a wide skillset that means he transverses many areas of expertise.' - *Tax (Corporate), Legal 500 2020*

Broad practice encompassing all areas of Revenue law. His private client tax work covers IHT planning, residence and domicile issues, and offshore trusts. **"Barrie's advice is cogent and practical. His hands-on expertise as a previous Big Four partner provides a distinctive combination of practical approaches in the real world with detailed considerations of how a court might approach the issue."** - *Tax: Private Client, Chambers UK Bar 2019*

"Calm, responsive, technically able and approachable." - *Tax, Chambers UK Bar 2019*

'One of the brightest, most technically able barristers at the tax Bar.' - *Tax (Corporate), Legal 500 2019*

'He has an encyclopaedic knowledge of the law.' - *Tax (VAT), Legal 500 2019*

'Very knowledgeable.' - *Private Client: Personal Tax, Legal 500 2019*

Barrie Akin has a broad private client practice, which includes advising UK and international high net worth clients on Capital Gains Tax, residency matters and offshore trusts. He also regularly represents private clients in tax disputes with HMRC. A market insider remarks: **"Barrie's advice is cogent and practical. His hands-on expertise as a previous Big Four partner provides a distinctive combination of practical approaches in the real world with detailed considerations of how a court might approach the issue."** - *Tax (Private Client), Chambers High Net Worth 2018*

Broad practice encompassing all areas of Revenue law. His private client tax work covers IHT planning, residence and domicile issues, and offshore trusts. **"A very good private client barrister and very safe pair of hands. He is very courteous and a nice opponent."** - *Tax (private Client), Chambers UK 2018*

He has extensive experience of advising on a wide range of Revenue law issues. He is a qualified chartered accountant. **"A very able advocate and excellent cross-examiner, he is able to get incredibly good evidence out of potentially difficult witnesses and has an encyclopaedic knowledge of the tax code."** **"Very personable and excellent at explaining things to clients in conference. He provides clear advice and is eminently sensible."** - *Tax, Chambers UK 2018*

"At the top of his game, but manages to stay grounded." - *Tax (Private Client), Legal 500 2017*

"Eminently sensible and perceptive." - *Tax (Corporate), Legal 500 2017*

"Particularly strong in handling the obscure, highly technical cases." - *Tax (VAT), Legal 500 2017*

Barrie Akin has a broad practice encompassing all areas of Revenue law. His private client tax work covers IHT planning, residence and domicile issues, and offshore trusts. Akin is described as a **"very good private client barrister and very safe pair of hands,"** by one source, who adds: **"He is very courteous and a nice opponent."** - *Tax: Private Client, Chambers High Net Worth 2017*

A former chartered tax accountant, Barrie Akin has a unique perspective on tax matters. His practice includes advising foreign and domestic high net worth individuals on capital gains tax planning, including the use of residency rules. He has represented clients against HMRC on offshore trust and tax disputes. **"His knowledge is fantastic, as he was ex-Revenue before he went to the Bar. He is also very accessible."** **"He has a brilliant mind in terms of tax planning. Not only does he have an amazing understanding, but he has the number-crunching accountancy style. He is absolutely excellent."** - *Tax: Private Client, Chambers UK 2017 and Private Wealth: Tax, Chambers Global 2017*

He has extensive experience of advising on a wide range of Revenue law issues. Sources highlight his advocacy and technical skills. **"He would be my first port of call if I wanted to ask a technical question of anyone. He has a photographic memory of all the authorities, and is incredibly able when dealing with technical points of law. He is very nimble on his feet when it comes to cross-examination. It comes quite naturally to him."**

Represented Wiltonpark in a case regarding the VAT status of vouchers redeemed by dancers in lap dancing clubs. - *Tax, Chambers UK 2017*

"He is able to provide detailed analysis in an understandable manner" - *Private client - personal tax, Legal 500 2016*

"One of the most technically able barristers at the tax Bar" - *Tax: Corporate and VAT, Legal 500 2016*

Barrie Akin of Devereux is described by an interviewee as **"pleasant to deal with, thorough, timely and thoughtful."** With previous experience at a leading accountancy firm, Akin provides expert tax advice to his HNW clients. **"He is a very strong and thorough counsel who has a forensic level of detail - which is important to us. His written and verbal advice is always clear, well reasoned and precise. He's nothing less than excellent every time,"** comments a source. Much of his practice focuses on advising clients on tax disputes with HMRC and non-domiciles on residency issues. He is also able to assist on trust structures and the sheltering of capital gains. He is praised for his "short, punchy, very well thought-through advice," and described as **"extremely commercial and user-friendly"** - *Tax: Private Client, Chambers HNW 2016*

Offers an extensive range of services to private clients, particularly advising on tax planning for non-domicile individuals and the sheltering of capital gains tax. He also handles more contentious matters including disputes with HMRC. Strengths: **"He is a very strong and thorough counsel who has a forensic level of detail - which is important to us. His written and verbal advice is always clear, well reasoned and precise. He's nothing less than excellent every time."** - *Tax: Private Client, Chambers UK 2016 and Chambers Global 2016*

"A cool and calm advocate with encyclopaedic knowledge of the law." - *Tax: Corporate, Legal 500 2015*