



Felicity Cullen QC
Year of Call: 1985 Silk: 2008



Felicity took silk in 2008, becoming the first woman Silk in specialist tax chambers. She has been in practice since the mid 1980s, having started life at the tax bar at Gray's Inn Tax Chambers. In 2012 she became a CEDR Accredited Mediator and has observed several commercial mediations. The *Chambers UK Bar Awards* shortlisted her as '**Silk of the Year**' for Tax in 2015.

She deals with all aspects of revenue law though she is primarily involved in commercial tax, both in an advisory and litigation context.

On the advisory side, she has been involved in many large city transactions and is routinely involved in private company and business transactions, such as the recent substantial investment into Greenwich Peninsula by Hong Kong investors.

The disputes side of her practice entails correspondence, settlement negotiations, and other forms of dispute resolution such as mediation, as well as appearances in tribunals and courts. For example, she recently settled a permanent establishment dispute against HMRC involving profits of circa £150 million. She has appeared in many leading tax cases in the courts in recent years and has acted for parties in tax related mediations. She also deals with personal taxation, including capital taxation, again in the giving of advice and assisting with the resolution of disputes.

Other Notable cases include:

- *RKW Limited v Commissioners for Her Majesty's Revenue & Customs*
- First-tier Tribunal (Tax) - 30 January 2014
- *Her Majesty's Revenue and Customs v. Salaried Persons Postal Loans Limited*
- Chancery Division - 7 April 2006
- *Salaried Persons Postal Loans Limited v. Commissioners of Revenue and Customs* - Special Commissioners - 5 October 2005
- *John C McBride v. Stephen John Blackburn (HM Inspector of Taxes)* – Special Commissioners – 23-25 September 2002
- *Trustees of British Telecom Pension Scheme & others v. Clark (HMIT)* - Court of Appeal - 24 February 2000
- *A Pardoe (HMIT) v Entergy Power Development Corporation* - Chancery Division - 23 February 2000
- *Clark v. Trustees of British Telecom Pension Scheme & others* - Chancery Division - 14 October 1998
- *Trustees of British Telecom Pension Scheme & others v. Clarke* - Special Commissioners - 16 December 1997
- *Bricom Holdings Limited v I.R.C.* - Court of Appeal - 25 July 1997
- *Vodafone Cellular Ltd v. Shaw (Inspector of Taxes)* - Court of Appeal - [1997] STC 734

Recommendations

"I think she is wonderful with clients, very approachable and imaginative in her solutions." "She is so easy to work with and a really fierce advocate for her clients. She is thorough, meticulous and always tries to explain things in a simple manner." "She is very creative in her approach, she is very good at seeing not just the problem immediately in front of you but the bigger picture. She is also a brilliant negotiator; I always want her by my side when I'm negotiating with the Revenue." - *Tax: Private Client, Chambers High Net Worth 2021.*

Well respected for her extensive experience of advising clients on complex issues such as reorganisations and international tax disputes. "Her advice is consistently understandable and pragmatic." She also appears in litigation relating to all aspects of revenue law, acting for taxpayers and HMRC, and has further knowledge of criminal tax offences. "Incredibly collegiate, she is razor bright and produces written advice very quickly." - *Tax, Chambers UK Bar 2021.*

A highly respected silk whose broad-ranging tax practice includes advising on indirect, personal and corporate tax matters. "She explains things to clients in very clear and straightforward terms when the subject matter is actually very complicated." She is equally comfortable advising business and private individuals. "She has an extraordinary brain and great knowledge." - *Tax: Private Client, Chambers UK Bar 2021.*

"She explains things to clients in very clear and straightforward terms when it is actually very complicated. She has an extraordinary brain and knowledge" - *Private Wealth: Tax - UK, Chambers Global 2021.*

"First-class brain and technical knowledge but capable of delivering advice of great clarity to any audience. Always well prepared, practical and pragmatic and answers the questions you ought to have asked, but overlooked." - *Private Client: Personal Tax, Legal 500 2021*

"Provides consistent, practical commercial advice." - *Tax (Corporate), Legal 500 2021*

Regularly acts for high net worth individuals on tax matters. "She is superb at what she does," according to one

barrister, while an instructing solicitor notes: **"She is really, really first rate."** - Tax (Private Client), Chambers High Net Worth 2020

"Very thorough – she has both breadth and depth of expertise and super client-handling skills." "She brings vast experience to bear and has strong strategic abilities." - Tax, Chambers UK Bar 2020

"Incredibly able and has great technical knowledge. She is very good at answering the questions you didn't ask but should have done." - Tax: Private Client, Chambers UK Bar 2020

"A very strong technical lawyer who delivers her advice with charm." - Private Client: Personal Tax, Legal 500 2020

"A genuine pleasure to work with and produces extremely thorough opinions and solutions." - Tax (Corporate), Legal 500 2020

"She is very good with clients and has a deep knowledge of the relevant tax law." "Approachable, clever and responsive." - Tax, Chambers UK Bar 2019

Has a broad tax practice, advising on corporate, personal and indirect tax matters. She often advises owner-managed businesses on corporate tax matters and also advises the owners on their personal tax issues. **"She is so accessible, very straightforward, bright and a pleasure to deal with." "She's brilliant, and nice and understated with it. She's a real thinker. She gives practical and pragmatic advice as well as being technically first-rate."** - Tax: Private Client, Chambers UK Bar 2019

"She is exceptionally calm, astute and thorough." - Private Client: Personal Tax, Legal 500 2019

"A super bright and hugely experienced corporate tax lawyer." - Tax (Corporate), Legal 500 2019

"She is exceptionally astute, calm, quick and thorough." - Tax (VAT), Legal 500 2019

The **"truly amazing"** Felicity Cullen QC specialises in advising the owners of closely held businesses on taxation. **"She is so accessible, very straightforward, bright and a pleasure to deal with,"** notes one interviewee. Another comments: **"She's brilliant, and nice and understated with it. She's a real thinker. She gives practical and pragmatic advice as well as being technically first-rate."** - Tax (Private Client), Chambers High Net Worth 2018

"Quietly impressive, considered and measured. Very user-friendly and approachable, with an easy manner. She offers practical and realistic opinions." "She is calm, very inventive, and is willing to get involved in a matter and invest time in it. She's a pleasure to deal with." - Tax (Private Client), Chambers UK 2018

"Great technically. She provides very good objective advice." "She understands client sensitivities and is always contactable." - Tax, Chambers UK 2018

"She has a tremendous reputation among tax solicitors." - Tax (Private Client), Legal 500 2017

"Technically excellent, pragmatic and user-friendly." - Tax (corporate), Legal 500 2017

"Very highly regarded, with a loyal client base." - Tax (VAT), Legal 500 2017

"Absolutely excellent. She gave us very balanced, clear advice, and weighed up different courses of action. She was particularly alert to the sensitivities involved." -Tax, Chambers UK 2017

"Her work includes both complex litigation and high-stakes advice" - *Tax, Legal 500 2016*

"Approachable and very straight forward" - *Private Client: Personal Tax, Legal 500 2016*

Chambers UK Bar Awards shortlisted Felicity as 'Silk of the Year' in 2015.

Handles significant corporate and business tax matters, and acts in all varieties of revenue cases. She is also noted for her expertise acting in an advisory role in private company and business transactions. **"Extremely clear thinking, very meticulous and incredibly client-friendly. She has a keen eye for protecting the client's best interests in difficult circumstances."** Acted for the taxpayer in a matter concerning subscribers for shares in close companies. - *Tax, Chambers UK 2016*

"Her outstanding skill and reputation coupled with her clarity and charm are used to great effect in negotiations." - *Private Client: Personal Tax, Legal 500 2015*

"Very commercial and accessible, always willing to help, and charming to deal with." - *Tax: Corporate, Legal 500 2015*

"An exceptional ability to distil complex problems into clear advice." - *Tax: VAT, Legal 500 2015*

Regularly provides advice on sophisticated City transactions, especially those involving private companies and businesses. In addition, she has an active contentious practice acting for taxpayers and HMRC in notable cases. **"She is very bright and diligent, but also very practical. She is also very good at taking clients with her - they have great confidence in her and she will help them navigate the issues."** She provided advice to Hong Kong clients wishing to invest in the Greenwich Peninsula property development scheme. - *Tax, Chambers UK 2015*

"Provides a well-balanced view across the board on complex tax issues." - *Legal 500*

"Extremely diligent and well versed in the complex technicalities of corporate tax." - *Legal 500*

"Tenacity in negotiations, which is born out of absolute confidence in the strength of her technical position." - *Legal 500*

"The quality of her work and her attention to it was superb and I would not hesitate to use her again." - *Chambers UK*

Noted by instructing solicitors for her **"modern approach."** They endorse her fully as **"when she sits round a table with you, she always brings added value with her insight into a case."** - *Chambers UK*

Tax

Felicity deals with all aspects of revenue law with a particular focus on commercial tax, both in an advisory capacity and in the context of disputes.

On the advisory side, she has been involved in many large city transactions and is routinely involved in private company and business transactions.

The disputes side of her practice entails involvement in correspondence, settlement negotiations, and other forms of dispute resolution such as mediation, as well as appearances in tribunals and courts.

She has appeared in many leading tax cases in the courts in recent years and has acted for parties and as

mediator in tax related mediations.

She also deals with personal taxation, including capital taxation, again in the giving of advice and assisting with the resolution of disputes.

Appointments

CEDR Accredited Mediator

Personal Interests

Equestrian sports, gardening, design and adventure, engaging in these pursuits when possible, the last mainly when travelling.