



**Georgia Hicks**  
Year of Call: 2012



Georgia's areas of practice are tax, employment, and sports law with a particular specialism in the cross-over between tax and employment.

### Recommendations

A rising junior with strong expertise in employment taxes. She frequently represents clients in the sports and media industry in matters involving income tax, IR35 and NI contributions. Hicks is also experienced in acting for the Revenue. **"Scholarly and very clear in her advice."** **"She works extremely hard and is a good litigator."** - Tax, Chambers UK Bar 2022.

**"Georgia showcases a phenomenal commitment to those instructing her and their mutual clients. She is a real pleasure to work with and produces powerful, coherent arguments in conference and in Tribunal."** - Tax: VAT, Legal 500 2022.

**"She is thorough, has a quick and excellent grasp of the issues and a great manner with clients."** - Employment, Chambers UK Bar 2021

**"Bright and really capable."** **"She is very articulate."** Acted in *Christa Ackroyd Media v HMRC*, an IR35 tax case. - Tax, Chambers UK Bar 2021

**"Really hardworking, well prepared and persuasive. Doesn't leave a stone unturned."** - Employment, Legal 500 2021

**"A very articulate advocate in court."** - Tax: VAT, Legal 500 2021

Possesses a thorough understanding of a broad array of employment law issues. She is an expert in claims of discrimination or unfair dismissal, as well as cases with tax elements. **"Georgia Hicks is a very client-friendly barrister."** **"She turns around important pieces of advice very quickly, she is versatile, she is very scholarly and she is very clear in her advice."** - Employment, Chambers UK Bar 2022.

**"Really good in the sessions with the witnesses and definitely puts them at ease. Gets on well with clients and fully understands the need to help solicitors manage their client relationships. Commercial and practical, and handles the hearing, including the cross-examination, well. Georgia is also firm without being aggressive, and knows how to handle a difficult litigant in person."** - Employment, Legal 500 2022.

**"She is adept at getting her head around complex multifaceted claims and in distilling the issues in a case."** Acted for the taxpayer in *Professional Game Match Officials Ltd v HMRC*, which concerned the tax treatment and employment status of football referees. - Tax, Chambers UK 2020

**"She makes a real contribution to a case team and is highly rated as an advocate."** - Tax: VAT, Legal 500 2020

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"She is becoming a notable practitioner in tax litigation." - Tax: VAT, Legal 500 2020

## Tax

Georgia is recognised as leading junior by both Legal 500 (VAT, Tier 2) and Chambers and Partners (Band 3), where she is described as "a rising junior with strong expertise in employment taxes".

She has a strong practice in tax litigation, regularly receiving instructions from both HMRC and the taxpayer, in the Court of Appeal, High Court, Upper Tribunal (Tax) and First-tier Tribunal. Her main areas of specialism are employment-related taxes, residency and domicile, with a particular expertise in employment status and the applicability of the intermediaries legislation (known as IR35), regularly representing and advising taxpayers on these issues. She is appointed to the Attorney General's Panel of Counsel (C Panel).

## IR35

Recent notable cases include:

- *Kickabout Productions Limited v HMRC* [2022] EWCA Civ 502, [2022] All ER (D) 02 (May) – Georgia was instructed by the taxpayer in this appeal concerning the employment status of a well-known radio presenter. HMRC argued that the presenter would have been an employee such that the IR35 legislation applied and income tax and NICs were owed on sums paid via a personal service company.
- *Christa Ackroyd Media v HMRC* [2019] UKUT 326 (TCC), [2019] STC 2222 – Georgia was instructed as junior to Jolyon Maugham QC in this appeal to the Upper Tribunal against the decision of the FTT ([2018] UKFTT 0069; [2018] S.T.I. 907), which found that the IR35 legislation applied to Ms Ackroyd's services supplied to the BBC.
- *Paya, Willcox & Allday Media v HMRC* (TC/2014/03148; TC/2014/06207; TC/2016/00837) – Georgia was instructed as junior to Jonathan Peacock QC (11 New Square) and Marika Lemos (Devereux) in these appeals concerning the employment status of television journalists paid through personal services companies whilst working with the BBC.

## Taxation of Employees

Recent notable cases include:

- *Professional Game Match Officials Ltd v HMRC* – This appeal concerns the tax treatment and employment status of football referees. Whilst the appeal only concerned a group of some 40 match officials, the appeal has wider implications for referees across all tiers of English football (numbering some over 28,000 individuals) and across other sports. Having been successful before the FTT and UT, HMRC's appeal to the CA was allowed. Read Georgia's Tax Journal article on this case [here](#).
- *Laing O'Rourke Services Ltd v HMRC* - Georgia is instructed by the taxpayer in these joined appeals against HMRC's decision not to refund NICs on sums paid to employees as car allowance payments (paid in respect of the use of a private car for work purposes). The taxpayers argue that as 'relevant motoring expenditure' within the meaning of the Social Security (Contribution) Regulations 2001, the sum equating to the 'qualifying amount' should be reimbursed under either reg 22A or para 7A of Schedule 3.
- *EON (UK) Ltd v HMRC*
  - Georgia is instructed by the taxpayer in this appeal concerning the tax treatment of certain 'facilitation payments' made to members of a defined benefit pension scheme when the terms of that scheme were

changed. This appeal concerns the question of when payments are “from employment” and builds on a line of such cases in which Georgia has successfully appeared for both the taxpayer and Revenue, including *Tottenham Hotspur Ltd v HMRC* [2017] UKUT 453 (TCC); and *Pettigrew v HMRC* [2018] UKFTT 240 (TC).

- *Pettigrew v HMRC* [2018] UKFTT 240 (TC) – This case concerned the tax treatment of a payment made by the MOJ to a part-time employment judge in settlement of his claim for part-time worker discrimination. After a carefully reviewing the relevant authorities, the FTT determined that the payment fell to be taxed as earnings under s.62 Income Tax (Earnings and Pensions) Act (“ITEPA”) 2003. This case has leant clarity to the taxation of discrimination damages relating to events that occurred during employment.
- *Tottenham Hotspur Ltd v HMRC* [2017] UKUT 453 (TCC); [2018] 4 W.L.R. 17; [2018] S.T.C. 81; [2017] B.T.C. 535; [2018] S.T.I. 90 – Georgia was led by Jolyon Maugham QC in this appeal before both the First-tier (Tax) Tribunal ([2016] UKFTT 389 (TC); [2016] SFTD 803; [2016] STI 2499) and the Upper Tribunal ([2017] UKUT 453 (TCC); [2018] 4 W.L.R. 17; [2018] S.T.C. 81; [2017] B.T.C. 535; [2018] S.T.I. 90). The appeal concerned the tax treatment of payments made to two footballers, Peter Crouch and Wilson Palacios, on their transfer to Stoke FC. The question was whether the payments were “from employment” within the meaning of s.62 Income Tax (Earnings and Pensions) Act 2003. The judge accepted that the principle in the Court of Appeal case of *Henley v Murray* [1950] 1 All ER 908 applied and was binding: namely, that payments made in consideration of the abrogation of the contract were not “from” employment.
- *ICM (UK) Ltd v HMRC* (UKUT0472 (TCC)) – Georgia was instructed as junior to Akash Nawbatt QC in this Upper Tribunal (Tax and Chancery Chamber) case concerning the correct approach to tri-partite employment contracts and the territorial reach of the Construction Industry Scheme (2016).
- *Emerald Contracting Ltd v HMRC* (TC/2015/02248) – Georgia was instructed as junior to Akash Nawbatt QC in this complex Construction Industry Scheme case that involved complex questions of the territorial scope of the scheme and the correct approach to complex contractual relationships, as well as issues concerning the employment status of individuals.
- *YPS Scaffolding Ltd & Ors v HMRC* (TC/2015/03673, TC/2015/03675, TC/2015/03676, TC/2015/05901) – Georgia was instructed as junior Marika Lemos in this case concerning the employment status of various individuals working for a group of companies. The companies were assessed as owing significant sums in unpaid PAYE and NI contributions in respect of individuals who were asserted as being self-employed but were, on HMRC’s case, employees. The appellants’ case was struck out.

## DOTAS Cases

Georgia is regularly instructed by HMRC in DOTAS applications, including the following:

- *HMRC v AML Tax (UK) Ltd and Denmedical UK Ltd* – Georgia represented HMRC in this DOTAS application.
- *Connaught Corporate Solutions Limited v HMRC* (TC/2017/05527) – Georgia was instructed by HMRC in this successful application for a penalty under s.100C Taxes Management Act 1970 for failing to comply with s.313C FA 2004 DOTAS information notices. Again, this is the first application of its kind. The notices were issued following Channel 4 Dispatches programme, ‘How the Rich Avoid Tax’ but the taxpayers refused to comply. A test case for HMRC, the judgment will shed light on the status of such notices.
- *HMRC v Cornhill PW Ltd* (TC/2020/03983) – Georgia represented HMRC in this first (and successful) application for information under s.313B Finance Act (“FA”) 2004 on the basis that certain arrangements were “notifiable arrangements” under the Disclosure of Tax Avoidance Schemes provisions.
- *Hyrax Resourcing Limited & Ors v HMRC* (TC/2017/04389; TC/2017/04408; TC/2017/04410) – Georgia was instructed by HMRC as junior to Akash Nawbatt QC in this successful application – the first of its kind – for an order under s314A and s306A

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Finance Act (“FA”) 2004 that the arrangements in question were “notifiable arrangements” within the meaning of s306(1) FA 2004.

### Judicial Review (Tax)

- *R (Murphy & Linnett) v HMRC* (CO/3186/2019) – Georgia represented HMRC in successfully resisting this judicial review case concerning the correct interpretation of Extra-Statutory Concession, ESC B18; namely whether the tax credit available to a UK resident beneficiary in respect of UK tax paid on UK source income by a non-resident trustee is limited to a 6-year cap. Applying principles of public law (legitimate expectation) and trust law (the correct interpretation and application of the concession), this case considers the purpose and genesis of ESC B18 and how it should be applied by HMRC.
- *R (Glencore) v HMRC* [2017] EWCA Civ 1716; [2017] BTC 32 – Georgia was instructed by HMRC as junior to Timothy Brennan QC in this first case concerning diverted profits tax, a tax introduced by the Finance Act 2015. The taxpayer sought judicial review of HMRC’s decision to issue it with a charging notice under s.95 Finance Act 2015. The Court of Appeal held that judicial review was not appropriate where alternative remedies within the statutory scheme existed. The case is an important authority on the applicability of judicial review in the tax context.
- *I Ltd v HMRC* (2016-2017) – Whilst under investigation by HMRC, the taxpayer sought repayment of VAT from HMRC. Georgia gave advice to a taxpayer on a novel JR point; namely, that it could be used to review the lawfulness of a failure to act in the exercise of a public function.

### Residency / Domicile

Georgia is regularly instructed in domicile and residency cases, including the following:

- *Strachan v HMRC* (2021-2022)
- *Sophie Henderson v HMRC* (2022)
- *Coller v HMRC* (2021-2022)
- *Charles Brett v HMRC* (2019)
- *Gaines-Cooper v HMRC* (SC/3095/2005 and TC/2017/02594) – Georgia is instructed by HMRC as junior to Chris Stone and Akash Nawbatt QC in this case concerning the residence and domicile of Mr Gaines-Cooper, following on from the 2006 Special Commissioners hearing. The case addresses issues including residence, domicile, the transfer of assets abroad and settlements legislation.
- *S v HMRC* (2016-2017) – Georgia was instructed by HMRC as junior to Akash Nawbatt QC in this domicile case to determine the domicile of an individual with a complex domicile history.
- *R v HMRC* (2014-2016) – Georgia was instructed by HMRC as junior to Akash Nawbatt QC and Chris Stone in this domicile case. The taxpayer was a high net worth individual, seeking to prove that he had displaced his UK domicile of origin. After years of dispute, the taxpayer eventually conceded.

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## Indirect Tax

- *ASC Handling Ltd v HMRC (2017-2018)* – Instructed by the taxpayer, Georgia gave advice on this air handling firm's liability to pay air passenger duty collected by an airline that subsequently went bankrupt.
- *Clipper Group Holdings Ltd v HMRC (TC/2012/03394)* – Instructed by HMRC and led by Jonathan Hall QC in this high value case concerning unpaid Customs and Excise duty on illegally diverted consignments of alcohol. The Appellant argued that the assessment was unreasonable and disproportionate as they were not a party to the fraud. HMRC relied on reg.5 of the Excise Goods (Accompanying Documents) Regulations 2002 and Butlers Ship Stores and successfully resisted their application for wide-ranging specific disclosure at a preliminary hearing. The appeal was withdrawn in January 2016.

## Employment

Georgia is recognised as a leading junior in employment by both Legal 500 (leading junior; tier 4) and Chambers and Partners (Up and Coming).

Georgia has a strong and diverse practice in employment law. She has significant experience representing clients at the Employment Tribunal, including multiple-day hearings in whistleblowing and discrimination claims, and EAT. Georgia represents both claimants and respondents from both the private side (including some well-known brands) and the public side, regularly appearing for the Treasury Solicitors and the Metropolitan Police. In addition to her advocacy work, Georgia also has extensive advisory experience, developing a particular specialism in employment status— an area in which her experience in the tax field is invaluable.

Georgia edits *Discrimination Law* (Bloomsbury Professional), contributing to chapters on Discrimination in Education, Discrimination in the Provision of Goods and Services, Discrimination in the Provision of Premises and Housing, Discrimination in Clubs and Associations, and Exemptions.

## EAT

- *Jakkhu v Network Rail Infrastructure Limited (UKEATPA/0007/17/RN) (UKEAT/0276/18/LA)* - Georgia was instructed by the respondent in this claim for disability discrimination (s.13 and s.15 Equality Act 2010) and failure to make reasonable adjustments. The case has been to the EAT twice. At the first EAT hearing the claimant initially appealed against the Employment Tribunal's preliminary finding that he was not disabled by reason of depression at the material time. Georgia represented the respondent at the EAT and was successful in persuading the tribunal that there was no error of law in the judge's reasoning, which included issues of fluctuating effects and deduced effects. At the second EAT hearing the Claimant argued that the ET had fallen into errors of law in the way it applied the tests for s.13 (direct) and s.15 Equality Act 2010 discrimination. Two grounds of appeal were successfully resisted. The EAT found, however, that the judge had made a technical fault in erroneously considering the law of vanishing dismissals.
- *Thomas v BNP Paribas Real Estate Advisory and Property Management UK Ltd UKEAT/0134/16/JOJ- UKEAT/0134/16/JOJ* - Georgia successfully represented the Claimant/Appellant at the EAT in this case about the fairness of a redundancy process. The EAT held that, having found the process was "perfunctory and insensitive", it was perverse for the Employment Tribunal to have found it to be fair.
- *Mrs D Chadburn v (1) Doncaster & Bassetlaw Hospital NHS Foundation Trust (2) Jo Mann (UKEAT/0259/14/LA)*, Bar Pro Bono Unit - Georgia represented the Claimant in this appeal against an award for costs.

## Employment Status

- *Andrews v LB Waltham Forest* – Georgia is instructed by the claimant in this case concerning the employment status of someone working at the William Morris Gallery over a number of years.
- *Kowal & Ors v The Doctors Laboratory Limited* – Georgia was instructed by the Respondent and led by Timothy Brennan QC in this group litigation concerning the employment status of courier drivers. This is another case in the contentious and highly publicised field of employment status. The claimants brought claims for holiday pay, unauthorised deductions from wages, as well as race discrimination. The claim was subsequently settled.
- *Illgner v Winkontent Ltd* – Georgia was instructed by the claimant as junior to Bruce Carr QC in this claim against Monocle for unlawful deduction of wages. As the claimant was engaged by Monocle as an unpaid intern, the tribunal will have to determine whether she was a worker at the material time.
- *McGregor v P&O Ferries*  
– Georgia was instructed by the respondent in this claim for unfair dismissal, direct disability discrimination, failure to make reasonable adjustments and holiday pay. Whilst the respondent accepts the claimant (on a zero hours contract) was a worker, the tribunal will have to determine whether she was also an employee at the material time.
- *Khan v (1) Synergise Consulting Ltd and (2) ES Field Delivery UK Ltd* – Georgia was instructed by the second respondent in this claim for disability discrimination (s.13, s.15, s.19 and ss.20-21 Equality Act 2010) and unfair dismissal. The case raised interesting issues about who employed the claimant, who was engaged to work for the Ministry of Defence via a third party, employment agency and personal services company.
- *Gabriel v LVMH* – Instructed by LVMH, Georgia successfully resisted this claim for constructive unfair dismissal brought by someone working at a beauty concession at Debenhams. As the claimant worked for LVMH out of a department store run by another entity, the claim raised interesting issues about who the correct employer was.
- *Neal v Biss & Ors* - Georgia successfully represented the claimant in this dispute over employment status and unfair dismissal.

## Discrimination and Harassment

Georgia is highly experienced at dealing with discrimination, harassment, and victimisation complaints. Example cases from recent years include:

- *Smith-Ihionvien v DVSA* – Georgia represented the Respondent in this multi-day race discrimination and harassment case.
- *Khangura v Babcock Integrated Technology Limited* – Georgia successfully resisted this claim for constructive discriminatory dismissal, race discrimination, harassment, and victimisation
- *Chadwick v BT* - Georgia is instructed on behalf of BT in this claim for s.15 disability discrimination and unfair dismissal.
- *Guray v William Hill* - Georgia is instructed on behalf of the respondent in this claim for pregnancy discrimination and failure to carry out a workplace pregnancy risk assessment.
- *Jakkhu v Network Rail Infrastructure Limited* – Georgia successfully resisted this claim for disability discrimination (s.13 and s.15 Equality Act 2010), failure to make reasonable adjustments and harassment in a 5-day hearing before Cambridge employment tribunal, winning on each and every claim. The case raised complex legal and factual issues relating to reasonable adjustments.
- *Behzadifar v BA* – Instructed by British Airways, Georgia successfully resisted this claim for discrimination

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arising from a disability (s.15 Equality Act 2010) and failure to make reasonable adjustments, winning on all grounds.

### **Breach of Contract**

- *Moyo v PwC* – Georgia advised on and successfully resisted this claim for breach of contract after an employee was dismissed for failing to evidence his right to remain in the UK. She has advised on issues involving jurisdiction, breach of contract and immigration.
- *Cook v Network Rail* – Georgia successfully resisted this breach of contract and unlawful deduction of wages claim.

### **Unfair Dismissal**

- *Tickner v Thomson Reuters* – Georgia successfully represented the respondent in this claim for unfair dismissal and unlawful deduction of wages. The employee in question had been dismissed for gross misconduct after harassing a female colleague.
- *Crabtree v Fuller*  
– Georgia was instructed by Fullers and successfully resisted this claim for unfair dismissal.
- *Lowman & Walker v Network Rail* – instructed by Network Rail, Georgia successfully resisted this claim for unfair dismissal, wrongful dismissal, and trade union related automatic unfair dismissal.
- *Turkovic v Chapters Taverns* - Georgia successfully defended this four day claim for unfair constructive dismissal and sexual orientation discrimination, winning on all grounds.

### **Whistleblowing**

- *Ojo v The Commissioner of Police of the Metropolis (Metropolitan Police Service)* – Georgia successfully resisted this claim for whistleblowing brought by a police constable against the Metropolitan Police Service. After a 5-day hearing, EJ Morton held that the claimant had not made protected disclosures relating to road safety. The claimant's application for permission to appeal was refused.
- *JMJ v Coca Cola* – Instructed by Coca Cola as junior to Akash Nawbatt QC, Georgia was successful in defending this claim for whistleblowing, victimisation and unfair dismissal.
- *James Patrick v The Commissioner of Police of the Metropolis (Metropolitan Police Service)* – Georgia represented the MPS as junior counsel to Pete Edwards, in successfully defending this multi-faceted whistleblowing claim.
- *Anthony Reed v Delacey & Sons*  
- Georgia represented the successful claimant in this four-day constructive unfair and whistleblowing claim.



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## Unlawful Deduction of Wages and Human Trafficking

- *Cook v Network Rail* – Georgia successfully resisted this breach of contract and unlawful deduction of wages claim.
- *Roucou v (1) Esparon; (2) Frederick* - Georgia acted pro bono for the Anti-Trafficking and Labour Exploitation Unit in this claim, which included allegations of unlawful deduction of wages and discrimination.
- Georgia was involved in the landmark first instance case of *Tirkey v Chandok* for the Anti-Trafficking and Labour Exploitation Unit, in which the Employment Tribunal held that caste discrimination was included in the concept of race discrimination under the Equality Act 2010

## Redundancy and Unfair Dismissal

- *McDermott v Chas a Blatchford* - Instructed by the respondent, Georgia resisted this claim for redundancy and unfair dismissal
- *Thomas v BNP Paribas Real Estate Advisory and Property Management UK Ltd* - Georgia represented the Claimant in this multi-day redundancy, age and disability discrimination case.

## Sports Law

Georgia is forging a practice in sports law and accepts instructions in all aspects, including taxation, disciplinary matters, discrimination, employment, personal injury, and contractual disputes. She has led cases in her own right, including advising a firm of solicitors on how to issue proceedings abroad against a footballer, based in the Netherlands, now playing for a Russian club.

Georgia has appeared in a number of important and high-profile employment tax cases in the sports sector. She has represented the Professional Game Match Officials Ltd in their appeal against assessments to tax before the FTT ([2018] UKFTT 528 (TC) , UT ([2020] UKUT 147 (TCC) and CoA ([2021] EWCA Civ 1370). She was led by Jolyon Maugham QC in *Tottenham Hotspur v HMRC* (FTT and UT), which determined that payments made to players on their transfer to Stoke City FC were not “from employment” within the meaning of s.62 Income Tax (Earnings and Pensions) Act 2003 and she represented a sports radio host in his IR35 appeal (*Kickabout Productions Ltd v HMRC*).

## Off-payroll working (IR35)

Georgia has extensive experience representing taxpayers in employment status and IR35 disputes with HMRC. As one of the leading juniors in this field, her advice is regularly sought by taxpayers on all matters relating to both IR35 litigation and reforms.

She also writes extensively on the subject: see her articles on PGMOL here and her article on the business on own account test here.

Recent notable cases include:

- *Kickabout Productions Limited v HMRC* [2022] EWCA Civ 502, [2022] All ER (D) 02 (May) – Georgia was instructed by the taxpayer in this appeal concerning the employment status of a well-known radio presenter. HMRC argued that the presenter would have been an employee such that the IR35 legislation applied and income tax and NICs were owed on sums paid via a personal service company.



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- *Christa Ackroyd Media v HMRC* [2019] UKUT 326 (TCC), [2019] STC 2222 – Georgia was instructed as junior to Jolyon Maugham QC in this appeal to the Upper Tribunal against the decision of the FTT ([2018] UKFTT 0069; [2018] S.T.I. 907), which found that the IR35 legislation applied to Ms Ackroyd's services supplied to the BBC.
  - *Paya, Willcox & Allday Media v HMRC* (TC/2014/03148; TC/2014/06207; TC/2016/00837) – Georgia was instructed as junior to Jonathan Peacock QC (11 New Square) and Marika Lemos (Devereux) in these appeals concerning the employment status of television journalists paid through personal services companies whilst working with the BBC.

### **Memberships and Associations**

ELA, FRU, ELBA, COMBAR, RBA, PNBA, PIBA, IFS

### **Awards and Scholarships**

James Hunt Scholar (Advocacy) - Gray's Inn

Ede and Ravenscroft Scholar (Advocacy) - Gray's Inn

Birkenhead Scholar (Academic) - Gray's Inn

David Karmel Scholar (Academic) - Gray's Inn

The Norman Tapp Memorial Prize for Excellence in Mooting - Gray's Inn

LawWorks & Attorney General Student Award, Best New Student Pro Bono Activity for *Vocalise*

### **Appointments**

Appointed to the Attorney General's Panel of Counsel (C Panel) in 2017

### **Education**

University of Oxford, BA (Hons) English Language and Literature (First Class)

City University GDL (Distinction)

City University London BPTC (Very Competent)