



**Max Schofield**  
Year of Call: 2016



Max Schofield is a specialist indirect tax barrister and VAT litigator. He is in high demand for matters involving VAT exemptions and zero rating, and has a busy practice far beyond his call; representing clients in the Tax Tribunals, High Court, Court of Appeal, and Court of Justice of the European Union.

Max has been described as **“utterly convincing and compelling when discussing technical VAT matters with specialists and laypersons alike”**, and **“very user-friendly and highly knowledgeable when it comes to all things tax-related”**, as well as **“capable even when handling the biggest cases”**.

Max is currently ranked as a *‘Leading Junior’* for Indirect Tax. He features in both the 2025 Legal 500 directory (Leading Junior: Tier 2), and in the Chambers and Partners UK Bar 2025 directory (Band 3). Max was recognised as a *‘Rising Star’* in his field within only three years of completing his pupillage training.

His clients have included social media platforms, television channels, the world’s largest international food and drink manufacturers, religious institutions, high street retailers, online casinos, technology developers, public houses, medical bodies, educational institutions, car park operators, hedge funds and financiers, and employment agencies.

Max also has a broader interest in food and drink law outside of VAT and customs classification, including matters of advertising law, labelling regulations, health and nutrition claims, and Protected Designations of Origin (PDO).

## Recommendations

Max Schofield is ranked in the Chambers and Partners 2025 Tax: Indirect Tax, London Bar edition.

Max Schofield is ranked in the Legal 500 2024 Tax: Corporate and VAT/Indirect Tax Leading Juniors London Bar edition.

**“Max is very user-friendly and highly knowledgeable when it comes to all things tax-related.”** - Tax: Indirect Tax, Chambers UK Bar 2025

**“Max is a safe pair of hands, able to handle clients’ tax matters, keeping the commercial outcomes in mind at all times. He is smart, personable and always available.”** - Tax: VAT and Excise, Legal 500 2025

**“Confident and capable even when handling the biggest cases. He’s a highly intellectual man whose views are very considered.”** - Chambers UK Bar 2024

**“Max is carving a name for himself in this field. He is deeply immersed in VAT and is very popular among clients; he is an excellent junior.”** - Tax: VAT and Excise, Legal 500 2024

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**“Max is a rising star; he is attentive, responsive and utterly convincing and compelling when discussing technical VAT matters with specialists and laypersons alike.”**- Tax: Indirect Tax, Chambers UK 2023

**“Max is clearly compassionate and puts a great deal of effort, time and consideration into his response. He is also approachable and whilst he uses technical jargon where appropriate, such as in his detailed notes, he then follows up with a meeting to discuss the advice note and explains everything so that the clients can understand who clearly do not have his level of VAT knowledge. VAT in particular is a very complex area of tax law and Max is well versed and clearly exceptionally knowledgeable.”** - Tax, Legal 500 2022

## Tax

Max Schofield is a specialist indirect tax barrister. His advice is regularly sought on disputes concerning VAT liability and exemptions, often involving novel products, and he has particular expertise in the food and drink sector.

He has recently advised on cases concerning: Remote Gaming Duty, Inward Processing Relief, VAT on food and drink products, VAT membership exemption, VAT on church annexes, VAT medical exemption, the Reduced Rate during the Covid pandemic, VAT disputes on supplies for consideration, grant funding and outside of the scope supplies, VAT on legal services, Account Freezing Orders under POCA, and the right to deduct input tax.

Having been instructed at the early stages of cases, Max has helped obtain successful outcomes for taxpayers whereby HMRC have withdrawn assessments and their opposition to appeals, avoiding the need for litigation.

### Recent notable cases include:

- **Bottled Science Ltd v HMRC [2024] UKFTT 592 (TC)** – Acting for the taxpayer, a producer of collagen drink products, in an appeal concerning the scope of the zero rate for food. (This case is currently subject to appeal).
- **L&L Europe Limited v HMRC [2024] UKFTT 144 (TC)** – Acting for the taxpayer, an online casino operator, in a successful appeal concerning Remote Gaming Duty as applied to “cashback”. Max was led by Valentina Sloane KC.
- **DuelFuel Nutrition Ltd v HMRC [2024] UKFTT 104 (TC)** – Acting for the taxpayer, a producer of healthy cake bars, in an appeal concerning the VAT treatment of flapjacks and cakes with added protein and vitamins. (This case is currently subject to appeal).
- **Walkers Snack Foods Ltd v HMRC [2024] UKFTT 00031 (TC)** – Acting for the taxpayer, a well-known snack food company, in an appeal concerning the Sensations Poppadoms range and their VAT liability under Excepted Item 5. (This case is currently subject to appeal).

- *Derby Quad v HMRC* [2023] UKFTT 904 (TC) – Acting for the Revenue in an appeal concerning broadcast screenings of stage plays. Max successfully argued that the screenings did not fall under the Schedule 9 VAT exemption for admission to theatrical performances.
- *Innate-Essence Ltd t/a The Turmeric Co v HMRC* [2023] UKFTT 371 (TC) – Acting for the taxpayer, a company founded by Footballer Thomas Robson-Kanu, in an appeal concerning the VAT liability of turmeric and ginger shots. Max successfully argued that the products were zero-rated as liquid food consumed for the turmeric content, rather than beverages.
- *Case C-695/20 Fenix International Ltd v HMRC* [2023] - Acting for the taxpayer, a social media site known as OnlyFans, in the Court of Justice of the European Union. The reference on the validity of Article 9a of the VAT implementing regulation was heard before a Grand Chamber of 15 Judges with an Advocate General.
- *The CBD Flower Shop v HMRC* [2023] UKFTT 107 (TC) - Acting for the taxpayer, successfully opposing an application by HMRC to amend their Statement of Case in an appeal concerning the application of the zero rate to novel food products. HMRC ultimately withdrew their case against the taxpayer and withdrew any VAT assessments.
- *Cider of Sweden Limited v HMRC v Ernst & Young LLP* [2022] UKFTT 76 (TC) - Acting for the taxpayer, successfully opposing an application by a non-party for access to pleadings and documents in the substantive appeal before the tax tribunal.
- *HMRC v The Core (Swindon) Ltd* [2020] UKUT 0301 (TCC) - Acting for the taxpayer, successfully opposing HMRC's appeal on – whether the FTT erred in reaching its conclusion that Juice Cleanse Programmes should be zero-rated as supplies of food rather than standard rated as beverages.

Max was appointed to the Attorney General's London C Panel of Junior Counsel to the Crown for five years, starting 1st September 2021, allowing him to represent HMRC and the Insolvency Service.

Max is a co-editor of the Wolters Kluwer publication 'A Handbook of EU VAT Legislation' which offers biannual updates on VAT legislation and CJEU caselaw. He keeps his finger on the pulse by writing articles on case law and by giving lectures to tax law students at universities as well as regular talks at industry tax seminars.

## Appointments

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Attorney General's London C Panel of Junior Counsel

### **Education**

Law (LLB), University of Exeter

International Trade and Commercial Law (LLM), University of Durham

Law in a European and Global Context (LLM), Católica Global School of Law, Lisbon

Visiting Scholar and JD Exchange, Cornell Law School, NY

Bar Professional Training Course (BPTC), City University, London

### **Personal Interests**

Outside of work, Max enjoys spending time in Portugal, supporting the Chicago Bears, and listening to old blues songs.