



**Rebecca Murray**  
Year of Call: 2001



Rebecca Murray has a tax litigation and advisory practice in private client, corporate tax and VAT, as well as substantial experience of judicial review.

She has appeared in courts and tribunals at all levels on a range of direct and indirect tax issues.

Her tax expertise is recognised in the directories (ranked over ten years in Chambers & Partners and Legal 500 in all taxes), where she is described as ***"very on top of things", "an expert on the interplay between tax and employment issues", "has fantastic client skills and is a very effective advocate", "very organised and efficient", "a pleasure to deal with. She quickly grasps the issues and deals with them very effectively and efficiently", "she really goes the extra mile", and "diligent and very bright."***

Her textbook "Tax Avoidance" (*Sweet & Maxwell*, 4th edition March 2020) has been described as "brilliant" and as providing "comprehensive coverage of some extremely difficult areas of the law"

Before commencing independent practice, she was a chartered tax adviser in a large accountancy firm, where she advised clients on complex tax transactions involving all areas of direct tax in private client and owner managed businesses. She then worked at JP Morgan Chase advising on transactions including bank acquisitions, corporate tax, income tax, capital gains tax and VAT.

Rebecca is a member of the Attorney General's 'B' Panel of Civil Counsel to the Crown, effective for five years from 1 September 2022. She was a member of the Attorney General's 'C' Panel between 2015-20.

## Recommendations

**"She's great at dealing with difficult situations. However fraught matters get, she never rises to the provocations of the other side, but instead approaches her case with maturity and sound judgement."** - Tax: Indirect Tax, Chambers UK 2025

**"Rebecca studied voluminous documents in the case in order to fully understand every nook and cranny of the client's position. She then expertly identified the key points that played in our favour."** - Tax: Indirect Tax, Chambers UK 2025

**"She has good judgement in terms of which points she has to address and which she can safely ignore."** - Tax, Chambers UK 2025

**"Rebecca Murray is a very able counsel, well liked by clients and able to work in a collaborative way with other counsel and advisers."** - Tax: Private Client, Chambers UK 2025

**"Rebecca is exceptionally able, and a pleasure to work with. She combines deep technical expertise with a pragmatic, creative flair, and strong commercial understanding."** - Tax: VAT & Excise, Legal 500 2025

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"She really goes the extra mile." - Tax; Corporate, Legal 500 2025

"Very strong technical expertise, the ability to think creatively, excellent commercial awareness, very responsive and willing to go the extra mile, a real pleasure to work with." - Tax:Corporate, Legal 500 2024

"Rebecca has very strong technical expertise, with the ability to think creatively, excellent commercial awareness, and is willing to go the extra mile and a real pleasure to work with." - Tax: Personal, Legal 500 2024

"Rebecca Murray is very personable with the clients and understands the commercial reality of situations. She's able to grasp complex topics and present them in an understandable way." - Tax, Chambers UK Bar 2024

'She is commercially very astute, with a good feel for the commercial drivers of the transaction. She has an excellent ability to distinguish the points important to the client, and to differentiate practical risks from merely theoretical risks.' - Tax: Corporate, Legal 500 2023

'Rebecca adopts a straightforward approach to complex matters, addressing all issues with maximum simplicity and the minimum of fuss.' - Tax: VAT and Excise, Legal 500 2023

Ranked as a Leading Junior - *Private Client: Personal Tax, and Tax: Corporate and VAT, Legal 500 2023*

Active on the Attorney General's panel and has a growing reputation at the Tax Bar for handling private client work, as well as cases concerning corporate tax and IR35 issues. Her practice includes both advisory and litigation matters. Murray counts a number of FTSE 100 companies among her clients. **"She is very on top of things."** **"An expert on the interplay between tax and employment issues."** - Tax, Chambers UK Bar 2022.

A former chartered tax adviser in a large accountancy firm and also an alumnus of JPMorgan Chase, who has a wealth of experience of advising on private client tax matters. She has published a well-received textbook entitled 'Tax Avoidance'. **"Has fantastic client skills and is a very effective advocate."** **"She is very organised and efficient."** - Tax: Private Client, Chambers UK Bar 2022.

Ranked as a Leading Junior - *Private Client: Personal Tax, and Tax: Corporate and VAT, Legal 500 2022.*

**"She has fantastic client skills and is a very effective advocate."** **"I have found her very thorough and detailed. She has a lot of experience acting for private individuals and the government. Her drafting is very good."** - Tax: Private Client, Chambers High Net Worth 2021.

**"Bright and hard-working."** **"Very user-friendly, she takes a commercial approach and is calm under pressure."** Acted in Atholl House Productions v HMRC, a case concerning whether television presenter Kaye Adams was subject to additional income taxation based on her IR35 status. - Tax, Chambers UK Bar 2021

A former chartered tax adviser in a large accountancy firm and also an alumnus of JPMorgan Chase, she has a wealth of experience of advising on private client tax matters. Murray has published a well-received textbook entitled 'Tax Avoidance'. **"Intelligent, industrious, clear and concise. She has a superb grasp of the law."** - *Private Wealth: Tax - UK, Chambers Global 2021 & Tax: Private Client, Chambers UK Bar 2021*

'Very clear in her advice and very easy to work with.' - Tax: Corporate, Legal 500 2021

'An outstanding junior.' - *Private Client: Personal Tax, Legal 500 2021*

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**"She is an outstanding junior as she is highly intelligent, grasps the law well and is clear and concise in her advice."** Appeared in the Court of Appeal in *Arthur v HMRC*. - *Tax, Chambers UK Bar 2020*

**'She has a very keen mind, is incredibly hard-working and driven.'** - *Tax: VAT, Legal 500 2020*

**'She is a real star in contentious matters'** - *Tax: Corporate, Legal 500 2020*

**"A pleasure to deal with. She quickly grasps the issues and deals with them very effectively and efficiently."** **"Diligent and very bright."** - *Tax, Chambers UK Bar 2019*

**'Well prepared and fights her corner in court.'** - *Tax, Legal 500 2019*

**"She is brilliant. She has a really impressive ability to identify the key legal and factual elements of a case and put forward incredibly concise arguments."** **"A pleasure to work with."** - *Tax, Chambers UK 2018*

**'A rapidly rising star at the tax Bar.'** **'Excellent technical tax expertise tempered with a sense of realism.'** - *Tax, Legal 500 2018*

## Tax

Rebecca has experience of all aspects of private client, corporate tax and VAT work, as well as substantial experience of judicial review.

She has appeared at all levels of courts and tribunals from the First Tier Tribunal (Tax) to the Supreme Court, on a range of direct and indirect tax issues.

She has been instructed on two of the largest tax avoidance cases of recent years, *Eclipse Film Partners (No 35) LLP v HMRC* [2015] EWCA Civ 95, led by Malcolm Gammie KC, and *Tower MCashback* led by Kevin Prosser KC, concerning tax avoidance schemes involving over £4billion of tax.

She appeared in *BAA v HMRC* in the Court of Appeal, led by Roderick Cordara KC and David Southern KC, on a European law point relating to the recovery of input tax incurred by a takeover vehicle.

She was also instructed on the early judicial reviews of accelerated payment notices. *R (Rowe) v HM Revenue & Customs* [2015] EWHC 2293 (Admin) and *R (Walapu) v HM Revenue & Customs* [2016] EWHC 658 (Admin).

## Recent cases include:

### Supreme Court

- *Eclipse Film Partners v HMRC* (April 2016): Junior Counsel for the Crown led by Malcolm Gammie KC (Eclipse was refused permission at oral hearing)
- *Commissioners for HM Revenue & Customs v Tower MCashback LLP 2* [2011] UKSC 19: Junior Counsel for the Crown, led by Kevin Prosser KC

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## Court of Appeal

- *Arthur v HMRC* [2017] EWCA Civ 761 (Sole Counsel for the taxpayer)
- *Donaldson v HMRC* [2016] EWCA Civ 761 (Sole Counsel for the taxpayer)
- *Donaldson v HMRC* (OPH) [reference] (Sole Counsel for the taxpayer)
- *BAA v HMRC* [2013] EWCA Civ 112 (junior counsel for BAA led by Roderick Cordara KC)
- *HMRC v Donaldson* [2014] UKUT 0536 (TCC): Appointed sole advocate to the Upper Tribunal by the President of the Upper Tribunal (Sole Counsel for the taxpayer)

## High Court (Queen's Bench Division, Administrative Court)

- *Nourish v HMRC* [2023] EWHC 350 (Junior Counsel for Nourish led by Richard Clayton KC).
- *R (Walapu) v HM Revenue & Customs* [2016] EWHC 658 (Admin) (junior counsel for the Applicants led by Jessica Simor KC and David Southern KC)
- *R (Rowe) v HM Revenue & Customs* [2015] EWHC 2293 (Admin) (junior counsel for the Applicants led by Jessica Simor KC and David Southern KC)

## Upper Tribunal

- *AD Bly Groundworks and Civil Engineering Ltd & Anor v Revenue and Customs* (CORPORATION TAX - whether provisions in company's accounts in respect of liabilities to make future pension payments were deductible expenses incurred wholly and exclusively for the purposes of a trade) [2024] UKUT 104 (TCC) (22 April 2024) ([2024] UKUT 104 (TCC); From United Kingdom Upper Tribunal (Tax and Chancery Chamber) (sole counsel for HMRC against Andrew Thornhill KC)
- *Wilson v HMRC* [2021] UKUT 239, [2021] STC 2044 (Sole Counsel for the taxpayer)
- *HMRC v Sippchoice Ltd* [2020] UKUT 149, [2020] 4 WLR 80, [2020] STC 1331 (Sole Counsel for the taxpayer)
- *HMRC v Shaw & Rogers* [2019] UKUT 406 (TCC), [2020] 4 WLR 23 (Sole Counsel for the taxpayer)
- *HMRC v Goldsmith* [2019] STC 2512 (Sole Counsel for the taxpayer)
- *HMRC v Sippchoice* [2017] UKUT 87 (Sole Counsel for the taxpayer)
- *Hills & Anor v Revenue And Customs* [2016] UKUT 189 (Sole Counsel for the taxpayer)

## First-tier Tribunal (Tax Chamber)

- Beresford v HMRC [2024] UKFTT 952 (sole counsel for HMRC against James Rivett KC)
- Bell v HMRC [2023] UKFTT 989 (sole counsel for HMRC against Alistair Webster KC)
- Mypay [2023] UKFTT 890 (Sole counsel for HMRC against Adam Tolley KC)
- NWM v HMRC [2023] UKFTT 448 (Sole Counsel for HMRC against David Ewart KC)
- Brindleyplace Holdings SARL v Revenue and Customs (SDLT - Whether the transaction involved a "Type A" transaction) [2024] UKFTT 808 (TC) (06 September 2024) (Sole counsel for HMRC against Jonathan Peacock KC)
- Revenue And Customs v Elite Management Consultancy Ltd (STRIKE OUT - late service of authorities bundle) [2024] UKFTT 567 (TC) (26 June 2024)
- Benoit D'Angelin v Revenue and Customs (INCOME TAX - BUSINESS INVESTMENT RELIEF - Introduction by Appellant of £1.5m foreign income to UK) [2024] UKFTT 462 (TC) (30 May 2024) ([2024] UKFTT 462 (TC); From First-tier Tribunal (Tax) (Sole counsel for HMRC against Michael Firth KC)
- Oculus Ltd v Revenue And Customs (Scheme Reference Number - Maltese company - strike out application - European law not applicable) [2024] UKFTT 271 (TC) (27 March 2024)
- *HMRC v AML Tax (UK) Limited* [2022] UKFTT 114
- *AD Bly (Groundworks & Civil Engineering) Limited & another v HMRC* [2021] UKFTT 445
- *Ball Europe Limited v HMRC* [2021] UKFTT 23
- *Wilson v HMRC* [2020] UKFTT
- *HMRC v White Collar Financial* [2020] UKFTT 459
- *NT ADA LIMITED v Revenue & Customs* [2019] UKFTT 333 (TC)
- *Atholl House Productions Limited v Revenue & Customs* [2019] UKFTT 0242 (TC)
- *Lorimer v Revenue and Customs (PROCEDURE : Other)* [2016] UKFTT 315
- *Hasbro European Trading BV v HMRC* [2015] UKFTT 186

## Advisory and Tax Planning

Rebecca practises in all areas of direct tax and VAT

- Tax avoidance litigation
- Employment related taxation
- Capital gains tax (and corporation tax on chargeable gains)
- Property transactions
- Private equity transactions
- IHT planning, pensions and QROPS

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- Insolvency and administration
  - Bankruptcy litigation
  - Tax planning (residence and domicile)
  - All aspects of VAT
  - SDLT

### **Off-payroll working (IR35)**

Rebecca Murray has acted for individuals receiving income via personal service companies, for HMRC against agency/umbrella companies, and for partners of partnerships and LLPs in relation to questions of "employment or self-employment"?

Recent reported cases include *Atholl House Productions v HMRC* [2019] UKFTT 242, in which she successfully appeared as sole Counsel for Kaye Adams, BBC Presenter, as well as *Mypay* [2023] UKFTT 890 (Sole counsel for HMRC against Adam Tolley KC), and *NWM v HMRC* [2023] UKFTT 448 (Sole Counsel for HMRC against David Ewart KC)

To view her webinar on the case law principles applied by the tribunal in recent cases please click [here](#).

### **Memberships and Associations**

Fellow of the Chartered Institute of Tax and representative on the corporation tax committee

Full member of the Society of Trusts and Estates Practitioners

Revenue Bar Association (RBA) Committee member and Bar Council representative

VAT Practitioners Group

Bankers Taxation Circle

### **Awards and Scholarships**

Finance Monthly Tax Litigation Adviser of the Year 2023

Pro Bono Awards Highly Commended Pro Bono Junior of the Year 2018

### **Publications**

Tax Avoidance (Sweet & Maxwell) 1st, 2nd, 3rd and 4th ed edition.

Contributor to Simons Direct Tax Service