



## Sebastian Purnell

Year of Call: 2010



Seb is available to accept instructions in all areas of Chambers' practice. His principal areas of specialism are Employment, Tax, Sport, and General Commercial litigation.

In 2021, he was appointed Junior Counsel to the Attorney General (B Panel).

Before coming to the Bar, Seb worked for McKinsey & Company as a Research Analyst. Prior to joining Devereux, he worked in the Competition, EU and Trade department at Berwin Leighton Paisner (Sept 2010-March 2011) and in the Litigation department at the Toronto offices of Fasken Martineau (March-Sept 2011).

### Recommendations

**"Able to distil huge volumes of information and law into clear, concise and compelling arguments in court. Sebastian is extremely responsive and commercially aware, has a collaborative approach to managing any case, and is exceptionally hard-working and dedicated to securing the best result possible – meticulous in his preparation and forensic in his cross-examination. A calm but robust advocate who is excellent at thinking on his feet."** - *Employment, Legal 500 2022*

**"Sebastian is very intelligent, well-versed in sports tax matters, and very approachable, taking time to share his expertise."** - *Sport, Legal 500 2022.*

Ranked as a Leading Junior - *Tax: VAT, Legal 500 2022*

**'Very responsive, good at thinking on his feet, engenders confidence, good with clients, and a great advocate. Very much across the detail of his matters and very bright.'** - *Employment, Legal 500 2021*

**'Very knowledgeable and thorough in his analysis of the case. Very good cross-examination. Calm and deliberate manner and very helpful in preparing to answer queries from the other side.'** - *Sports, Legal 500 2021*

**'Very practical, pragmatic, and excellent when engaging with clients.'** - *Tax: VAT, Legal 500 2021*

**'An excellent advocate who is calm and fair but nonetheless very robust, and is particularly good when dealing with litigants in person.'** - *Employment, Legal 500 2020*

**'The go-to junior for work on sports tax issues.'** - *Sports, Legal 500 2020*

**'He is very client friendly and a real team player.'** - *Tax: VAT, Legal 500 2020*

**'He has carved out a niche in sports-related tax matters.'** - *Tax: VAT, Legal 500 2019*

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**'Thorough, calm and creative, with excellent experience in complex sports tax cases.'** - *Sports, Legal 500 2019*

**"Seb did a truly fantastic job of translating the squirling morass of management speak and acronyms into wonderfully crisp and clear submissions"** - *General Counsel, FTSE 100 Client*

**"Seb's understanding of the case and performance on the day were superb. An excellent result due in no small measure to his first class performance"** - *Partner, leading City firm*

**"Calm, conscientious, a pleasure to deal with. He has a very bright future ahead of him"** - *Partner, leading City firm*

## Employment

Seb practises in all areas of employment law, regularly in matters of complexity exceeding the presumed experience of someone of his Call and often against more senior opponents including Queen's Counsel. He appears in high-value multi-day hearings on behalf of both claimants and respondents in Employment Tribunals throughout the UK, as well as in the EAT and in the High Court. He is developing a particular specialism in complex discrimination and whistleblowing cases.

Seb acts for a wide range of public and private sector clients which include FTSE 100 companies, banks and risk management companies, insurance companies, energy suppliers, telecoms providers, freight and infrastructure companies, high street chains, universities and charities.

In addition to his court and advisory work, Seb regularly provides witness training, employment law seminars and mock tribunals for corporate clients.

Notable recent cases include:

## Discrimination

- *Keogh v. British Gas Plc.* Seb acted for the Respondent in defending this claim for unfair dismissal, age discrimination and harassment
- *Sutton v. Muller UK & Ireland Group.* Seb acted for the Respondent in defending this claim for unfair dismissal and disability discrimination
- *Ofume v London Overground Rail Operations Ltd*  
Seb acted for the Respondent in defending this claim for disability discrimination, harassment and victimisation
- *Davies v. London Underground Ltd.* Seb acted for the Respondent in defending this claim for unfair dismissal and race discrimination
- *Singh v. Axon Solutions Ltd.* Seb acted for the Respondent in defending this claim for unfair dismissal, race discrimination and harassment
- *James v. BGC Brokers L.P.* Seb acted for the Claimant in this widely reported claim for constructive unfair

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dismissal, harassment and sexual orientation discrimination

### Whistleblowing

- *Sammut v. British Gas Plc.* Seb acted for the Respondent in defending this claim for automatic unfair dismissal for making a protected disclosure
- *Subramanian v. Retroscreen Virology Ltd.* Seb acted for the Respondent in defending this claim for automatic unfair dismissal and pregnancy discrimination
- *Adeyi v Hvivo Ltd.* Seb acted for the Respondent in defending this claim for automatic unfair dismissal, race discrimination, harassment and victimisation

### National Minimum Wage

- *Dudak v Care By Us Ltd.* Seb acted for the Respondent in defending claims for failure to pay the national minimum wage, unfair constructive dismissal and breaches of the Working Time Regulations

### Employment Status

- *Ullah v. Millward Brown UK Limited.* Seb acted for the Respondent in the determination of the employment status of a market research interviewer
- *Jameson v. British Heart Foundation.* Seb acted for the Respondent in the determination of the employment status of a volunteer in the charity sector
- *Smith v. Pimlico Plumbers Ltd and Anor.* Seb assisted Akash Nawbatt in a 2 day PHR on the employment status of contractors engaged by Pimlico Plumbers Ltd
- *Tiffin v. Lester Aldridge LLP* [2012] EWCA Civ 35. Seb assisted Shaen Catherwood in the Court of Appeal in what is now the leading authority on the application of s.4(4) of the Limited Liability Partnerships Act 2000

### Unfair Dismissal

- *Tandu v. Mitie Security Ltd.* Seb acted for the Respondent in defending this claim for unfair dismissal
- *Weeks v. Balfour Beatty.* Seb acted for the Respondent in defending this claim for unfair dismissal, unlawful deduction of wages and holiday pay

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- *Morrissey v. Bristol Street Commercial Italia*. Seb acted for the Respondent in defending this claim for unfair redundancy dismissal
  - *Gregson v. The Police and Crime Commr of Northamptonshire*. Seb acted for the Claimant in this claim for unfair redundancy dismissal
  - *Khan v. British Airways Plc*. Seb assisted Akash Nawbatt in this widely reported multi-day unfair dismissal and religious discrimination case

## TUPE

- *Smith v Bouygues E&S Infrastructure UK Ltd*. Seb acted for the Respondent in defending this claim for automatically unfair dismissal
- *O'Sullivan v. Bennett Gould & Partners*. Seb acted for the Claimant against a leading QC in establishing that there had been a relevant transfer of an undertaking
- *Hunter v. McCarrick*. Seb assisted Shaen Catherwood in drafting the response to an application for permission to appeal to the Court of Appeal

## Death in service benefit

- *Fox v. British Airways Plc*. Seb assisted Akash Nawbatt in these EAT proceedings relating to the recoverability of a lump sum death in service benefit under s.1(1) of the Law Reform (Miscellaneous) Provisions Act 1934

## Tax

Seb is regularly instructed on behalf of HMRC and taxpayers in both a contentious and advisory capacity.

In 2016, Seb was appointed Junior Counsel to the Attorney General (C Panel). He is a member of the Revenue Bar Association.

Seb appears regularly in the First-tier Tribunal, Upper Tribunal and High Court in a broad range of tax litigation. His practice encompasses statutory appeals and judicial review proceedings.

Seb was formerly an Authorised Agent under the FA Football Agents Regulations. His sports law practice, and extensive knowledge of the sports industry, means he is uniquely placed to deal with tax litigation in a sports context.

In addition to his court and advisory work, Seb regularly provides witness training and seminars for clients.

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Notable recent cases include:

- *HMRC v Glyn* [2015] S.T.I. 2964 – acted on behalf of HMRC, led by Akash Nawbatt. The Upper Tribunal allowed HMRC's appeal and remitted the case to the FTT, providing important guidance on the common law distinct break test
- *R (oao Graham & Ors) v HMRC* [2016] EWHC 1197 (Admin) - acted on behalf of HMRC, led by Akash Nawbatt, in defending a judicial review challenge to Accelerated Payment Notice legislation
- Currently instructed on behalf of HMRC, led by Akash Nawbatt, in relation to High Court proceedings concerning a Premier League football club
- Currently instructed on behalf of HMRC, led by Akash Nawbatt, in relation to FTT proceedings concerning the pecuniary liability of football agents' fees arising from the transfer of a Premier League footballer
- Currently instructed on behalf of HMRC, led by Christopher Stone, in a residence appeal in the FTT

## Publications

Seb's recent publications include "*Taxing Talent: Principle and Pragmatism*", jointly authored with Timothy Brennan QC, which appeared in the *International Sports Law Review* 2016, Vol. 16 Issue 1

## Seminars

*Finance Act 2008, Schedule 36: Information Notices - Practice and Procedure*, with Aparna Nathan and Marika Lemos

## Sports Law

Seb accepts instructions on all aspects of sports law, sports governance and sports-related disciplinary and tax matters.

Seb was formerly an Authorised Agent under the FA Football Agents Regulations. His extensive knowledge of the industry means he is uniquely placed to deal with sports-related litigation. He regularly advises on contractual and employment-related disputes in a sporting context. His clients include high profile players, agents and clubs, in the UK and internationally.

He has recently advised in relation to disputes in England (Premier League, Championship and League One), Scotland (Scottish Premiership), Greece (Superleague), Italy (Serie B) and North America (MLS) (led by Nicholas Randall QC).

He regularly acts for clients in Football Association Disciplinary Proceedings.

He is frequently called upon to advise on the interpretation of governing statutes and has recently advised on the interpretation of articles in the FIFA statutes, Code of Ethics and Disciplinary Code.

Recent cases include:

- Currently instructed on behalf of HMRC, led by Akash Nawbatt, in relation to High Court proceedings concerning a Premier League football club
- Currently instructed on behalf of HMRC, led by Akash Nawbatt, in relation to FTT proceedings concerning football agents' fees arising from the transfer of a Premier League footballer

Other notable cases include:

- *McLaren Racing Limited v HMRC* – Seb assisted Akash Nawbatt and Christopher Stone in this appeal by McLaren Racing Limited regarding the deductibility of a corporate fine imposed by the World Motor Sport Council in 2007. This matter involved questions of sports governance and the interpretation of the International Sporting Code

## Commercial Litigation and Disputes

Seb's commercial practice covers a broad range of litigation in the County Court and High Court. Recent work includes:

### General Commercial

- Instructed as junior to Colin Wynter QC and Richard Harrison in a High Court group action concerning a claim for negligent misstatement
- Regularly instructed to advise on the enforceability of restrictive covenants
- Recently advised in relation to a claim for breach of contract, misrepresentation and breach of collateral warranty against a firm of solicitors

### Professional Negligence

- Instructed on behalf of the Defendant in *Cattles Limited v PriceWaterhouseCoopers LLP* (one of The Lawyer's top cases of 2015)
- Instructed on behalf of the Defendant in a High Court claim by a former Premier League chief executive against a leading firm of solicitors
- Instructed on behalf of the Defendant in a High Court claim against a leading firm of solicitors concerning the purchase of a superyacht

### Banking & Financial Services

- Instructed on behalf of a bank, advising on issues of privilege in relation to the provision of material to the Crown Prosecution Service in connection with a multi-party prosecution
- Instructed by a major City firm in relation to ongoing litigation concerning the collapse of the Guernsey-listed Arch-Cru funds

### **EU & Competition**

- Instructed to advise upon the enforceability of a land agreement restriction under the CA 1998
- Prior to commencing pupillage, he worked as a paralegal in the Competition, EU and Trade Department at Berwin Leighton Paisner. He assisted in leniency application preparation in relation to an ongoing EU Competition Commission inquiry into suspected cartel operation in the automotive industry

### **Energy & Natural Resources**

- Assisting Shaen Catherwood in the defence of an arbitral claim for breach of a farm-in agreement concerning an off-shore drilling project

### **Telecommunications**

- Assisting Shaen Catherwood in proceedings concerning the location of electronic communications apparatus on third party land

### **International Arbitration**

- From March to September 2011 Seb undertook a six month placement in the litigation department of Fasken Martineau DuMoulin in Toronto. During this time he worked on a wide range of commercial cases, including a multi-billion dollar arbitration in the health sciences industry and a cross-jurisdictional dispute in the shipping, freight and logistics sector

### **Appointments**

Appointed to the Attorney General's Panel of Counsel (B Panel) in 2021

### **Memberships and Associations**

ELA, ELBA, RBA, LCLCBA, PNBA

### **Awards and Scholarships**

Harold G Fox Scholarship, Middle Temple (2011)

Certificate of Honour, awarded for Outstanding performance on the BVC, Middle Temple (2010)

### **Education**

Bar Vocational Course (Outstanding)

Graduate Diploma in Law (Commendation)

BA (Hons) Modern Languages (First Class)

### **Languages**

Italian – fluent

Spanish – conversational

### **Personal Interests**

In his spare time, Seb indulges his passion for lower league football, both playing (Clapham Rovers FC) and watching (AFC Wimbledon)