

George Rowell
Associate Member

YEAR OF CALL: 2004

INN: LINCOLN INN

“ George is very approachable and user-friendly, and he is first class on claims against accountants.”

CHAMBERS UK, 2022
PROFESSIONAL NEGLIGENCE

Practice Overview

George is a commercial barrister specialising in tax disputes, professional negligence and insolvency. He has specialised in tax disputes throughout his time as a barrister. He 'cut his teeth' in-house with HM Customs & Excise and HM Revenue & Customs before moving to successful independent practice. Historically the majority of his tax instructions came from HMRC, but in recent years he has built a strong following amongst private-sector solicitors, accountants and tax advisors. Most of his tax work is now on behalf of private clients, trustees and small-to-medium-sized businesses.

Areas of Expertise

Insolvency

George is a commercial barrister specialising in tax disputes, professional negligence and insolvency. Although he has experience across the range of insolvency work, he has a particular interest in cases with overlapping tax and insolvency issues. Where insolvency proceedings are brought by or for the benefit of HMRC, his expertise allows him to spot weaknesses in HMRC's position that might not be apparent to other insolvency lawyers. He advises insolvency practitioners on the complicated interaction between the statutory tax assessment provisions and the insolvency legislation. He also has a thriving practice in insolvency and directors' misfeasance cases arising from failed tax avoidance schemes.

George's insolvency experience includes:

- ▶ Pursuing and defending applications in the bankruptcy court
- ▶ Freezing injunctions in the context of insolvency
- ▶ Insolvent TUPE transfers
- ▶ Domicile and international issues
- ▶ Claims against directors of 'phoenix' companies
- ▶ Transactions defrauding creditors or at an undervalue
- ▶ Tracing and breach of trust claims
- ▶ Voluntary arrangements
- ▶ Tax-related insolvency issues

George has been recommended as a Leading Junior in the Tax section of Chambers & Partners and the Commercial, Banking & Insolvency section of Legal 500.

Recent cases include:

- ▶ Advising former directors of major construction firm facing £6m misfeasance and TUV claims arising from failed EBT, "Alchemy" and "Goldfinger" tax avoidance schemes (with leader).
- ▶ Advising liquidator as to £1m+ claim against directors who used failed "E Securities" remuneration planning scheme.
- ▶ Advising administrator as to tax and NIC assessments for £3.8m arising from failed tax planning.
- ▶ Opposing bankruptcy petition brought by HMRC for tax debt of £1.1m.
- ▶ Opposing bankruptcy petition brought by bank against property developer for £1m mortgage debt.
- ▶ Defending director of 'phoenix' company against claim brought by HMRC for tax debts of his previous companies.
- ▶ Representing the Insolvency Service in statutory redundancy payment proceedings brought by 200 ex-employees of insolvent property maintenance company.
- ▶ Fraud, tracing and breach of trust claim against bankrupt trustee of intestate estate.
- ▶ Advising former director of insolvent restaurant company in respect of claim by liquidator to recover alleged VAT debt for benefit of HMRC.

Professional Negligence

George is a commercial barrister specialising in tax disputes, professional negligence and insolvency. Although he has experience across the range of professional negligence work, he has a particular interest in tax-related professional negligence claims. As he understands the tax law underlying such claims, he is able to take points on breach of duty, causation, loss and mitigation which might not occur to other professional negligence lawyers.

George has experience of professional negligence claims against:

- ▶ Accountants
- ▶ Auditors
- ▶ Chartered tax advisors
- ▶ Independent financial advisors
- ▶ Solicitors
- ▶ Surveyors

George has been recommended as a Leading Junior in Chambers & Partners and Legal 500. Chambers & Partners said: "he is an impressive and persuasive advocate who is quick on his feet." Legal 500 has said he is "a tenacious, confident and persuasive advocate" and is "recommended for tax and professional negligence matters."

Tax

George has specialised in tax disputes throughout his time as a barrister. He 'cut his teeth' in-house with HM Customs & Excise and HM Revenue & Customs before moving to successful independent practice. Historically the majority of his tax instructions came from HMRC, but in recent years he has built a strong following amongst private-sector solicitors, accountants and tax advisors. Most of his tax work is now on behalf of private clients, trustees and small-to-medium-sized businesses.

George's main areas of tax expertise are:

- ▶ Capital gains tax
- ▶ Employment-related taxes and employee benefit trusts;
- ▶ Inheritance tax
- ▶ Value added tax

- ▶ Penalties
- ▶ Tax avoidance schemes and APNs
- ▶ Judicial review claims against HMRC
- ▶ Tax-related professional negligence

George can provide advice and support at all stages of a tax dispute, from advising on merits and drafting persuasive letters to HMRC during an enquiry, to bringing and pursuing a tribunal appeal if necessary. He offers a 'one-stop-shop' service for solicitors, accountants and tax advisors who do not specialise in tax litigation. This provides a cost-effective solution where challenging HMRC might otherwise be prohibitively expensive.

George has been recommended as a Leading Junior in Chambers & Partners and Legal 500. Chambers & Partners has praised his "extensive experience of handling tax disputes, especially those involving VAT, PAYE and inheritance tax". Legal 500 has said he is "a tenacious, confident and persuasive advocate" and is "recommended for tax and professional negligence matters."

George is the joint author of *Tax Penalties: A Practitioner's Guide* (Sweet & Maxwell, 2017, 781pp). He is also a contributing editor of *Simon's Taxes* (LexisNexis), jointly responsible for rewriting the 70,000-word Penalties Division.

Recent cases include:

- ▶ CGT: appeal concerning incorporation relief and £280,000 penalty.
- ▶ CGT: advising owner of £3.5m property on principal private residence relief.
- ▶ Employee benefit trusts: advising PLC on dispute over tax relating to £2.7m offshore fund.
- ▶ Employee benefit trusts: advising administrator on tax assessments of £3.8m
- ▶ IHT: dispute over agricultural occupation and other issues relating to APR.
- ▶ IHT: dispute over 'character appropriate' test and other issues relating to APR.
- ▶ IHT: dispute over business valuation for BPR purposes.
- ▶ PAYE: appeal against £250,000 assessment imposed on director of insolvent company.
- ▶ Tax avoidance: advising on tax and NIC assessments resulting from failed film partnership scheme.
- ▶ VAT: dispute over entitlement to deduct input tax, leading to two-week trial.
- ▶ VAT: civil fraud case with £3.4m at stake, leading to five-week trial (with leader).
- ▶ VAT: dispute over entitlement to deduct input tax of £7.6m (with leader).
- ▶ VAT: appeal and judicial review challenging £1.4m output tax assessments raised against 200-member taxi drivers' association.

Recommendations:

- ▶ "He is thorough, personable, and a tax expert whom I highly recommend."
CHAMBERS UK, 2022
TAX

Appointments:

- ▶ Attorney-General's Regional Panel of Junior Counsel to the Crown since 2008 (re-appointed in 2010 and 2015)
- ▶ Lincoln's Inn, Hardwicke Award
- ▶ Government Legal Service Scholarship Professional Memberships:

Professional memberships

- ▶ Northern Chancery Bar Association
- ▶ Bar Pro Bono Unit

Qualifications & awards:

- ▶ Magdalen College, Oxford (MA (Oxon))
- ▶ City University (Dip. Law (Distinction), MA in Law

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