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Sam Grodzinski KC



"Sam is simply a superstar. He is technically astute, works seamlessly as part of a team with his juniors, solicitors and clients, and is not afraid to roll up his sleeves and get into the detail."

— LEGAL 500, 2026

Year of call:	**1996**
Appointed to silk:	**2011**
Degree:	**MA (Oxon) Law**
Languages:	**French (working knowledge), Hebrew (working knowledge)**

Sam is a leading silk in public and regulatory law; and in tax litigation. He won the Legal 500 2020 Tax Silk of the Year and was also shortlisted for the 2020 Public Law Silk of the Year. Sam has also been shortlisted by Chambers & Partners in the Tax Silk of the Year category in 2021.

Sam is regularly instructed by the top City law firms and accountancy firms. His clients have included Air Berlin; Boston Consulting Group; BPP; BT; Carlsberg; the Civil Aviation Authority; the Conservative Party; DHL; the Financial Conduct Authority; First State; General Healthcare Group; Glencore; the Government Legal Department; the Governments of Bermuda and Guernsey; HM Revenue & Customs; the Law Society; the Lord Chancellor; Lord Andrew Lloyd Webber and the Really Useful Group; Thomson Reuters; Molson Coors; Orange; Sky; Telefonica; Uber; UBS; and Veolia.

As well as appearing at all levels of domestic Courts (including many cases in the Supreme Court) Sam has been involved in litigation in the European Court of Human Rights; the Court of Justice of the EU; Bermuda; Cyprus; India and Mauritius.

Sam started his legal career as a litigation solicitor at Freshfields in London and New York. He moved to the Bar in 1995 and became a QC in 2011. Sam was appointed a Deputy High Court Judge in 2018, and a Judge of the Courts of Appeal of Jersey and Guernsey in 2025.

Sam is recognised in both of the leading independent legal directories, Legal 500 and Chambers UK, and in addition to the rankings in his core areas of Administrative & Public Law, Civil Liberties & Human Rights and Tax.

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EXPERIENCE

Tax

Sam has in recent years become widely recognised as one of the country's leading tax practitioners, in particular in cases often involving the cross over between public law and tax; and cases involving VAT, excise duties, and other indirect taxes. He regularly works both for and against HMRC.

"Sam is my go-to silk for complex tax matters and litigation. He has excellent tactical insight and is a standout advocate."

— CHAMBERS AND PARTNERS, 2026

Cases

Burlington Loan Management DAC v HMRC

[2022] UKFTT 290 (TC) and [2024] UKUT 00152 (TCC)

Sam acted for Burlington, a Davidson Kempner fund, in its appeal concerning withholding tax on statutory interest earned on debt held in the Lehmans Europe administration. The case concerned whether the parties to the debt assignment had a main purpose to "take advantage" of the residence provision (Article 12(5)) in the UK-Irish Double Tax Treaty. The FTT allowed the appeal, finding that the parties did not have such a purpose. The UT then dismissed HMRC's appeal, agreeing with Burlington's submissions that Article 12(5) should not be interpreted as a domestic anti-avoidance provision. Instructed by Simmons & Simmons.

Boston Consulting Group UK LLP v HMRC

[2024] UKFTT 84 (TC)

Sam acted for BCG, instructed by Freshfields, in appeals concerning the tax treatment of partners' "capital interests" under the firm's LLP deed. The appeals raised issues relating to the Mixed Member Rules under s.85C ITTOIA, Miscellaneous Income and Sale of Occupation legislation, as well as several procedural issues concerning the validity of the discovery assessments.

R(Refinitiv Ltd, Thomson Reuters and others) v HMRC

[2024] EWCA Civ 1412; [2023] UKUT 0257

Sam acted for Refinitiv and Thomson Reuters, instructed by Baker McKenzie, in this judicial review claim about whether HMRC's imposition of Diverted Profits Tax was inconsistent with an earlier Advance Pricing Agreement.

Nereo Management Ltd v Isle of Man Treasury

2DS 2024/01

Sam acted for the taxpayer in this VAT appeal concerning the deemed supply of a superyacht, raising issues concerning the place of supply rules and whether the assessment had been raised out of time (Pegasus Birds principles).

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Hoey v HMRC

[2022] EWCA Civ 656.

Sam acted for HMRC in this combined judicial review and statutory appeal in the Court of Appeal, concerning the scope of HMRC's power under s.684(7A) ITEPA 2003. The Court upheld HMRC's case that the power could lawfully be exercised to remove the obligation on UK resident end-users to operate PAYE.

Zipvit v HMRC

[2020] UKSC 15; [2022] CJEU (Case C-156/2020)

Sam acted for HMRC in this appeal concerning the right to reclaim input tax "embedded" in the price, where at the time the supplies were made, they were treated as VAT exempt. The FTT, UT, and Court of Appeal all found for HMRC. Following a referral by the Supreme Court, the CJEU upheld the Government's case, and held that VAT had not been "due or paid" on the supplies.

Devon, Biffa and Veolia v HMRC

[2021] 4 WLR 89

Sam acted for Veolia, instructed by Simmons & Simmons, in this appeal (FTT, UT and Court of Appeal) concerning landfill tax on materials used to protect landfill cells. The case also involved an earlier JR relating to HMRC's landfill tax policy.

Development Securities Ltd v HMRC

[2021] 4 WLR 4

Acted for Development Securities, in this appeal concerning corporate tax residence, and the application of the Wood v Holden principles to Special Purpose Vehicles.

Hudson Contract Services v CITB

[2020] EWCA Civ 328

Sam acted for the CITB, instructed by Fieldfisher, in this appeal against a multi-million pound levy imposed on Hudson, raising the issue of whether Hudson was an employer in the construction industry, given its structure of contracting with workers on a self-employed basis.

R(Good Law Project Ltd) v HMRC and Uber London Limited

[2019] EWHC 3125 (Admin)

Sam is acting for Uber London Ltd, instructed by Herbert Smith Freehills, in this litigation concerning Uber's VAT liability and whether Good Law Project has the right to question HMRC's tax treatment of Uber.

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Lord and Lady Lloyd-Webber v HMRC

[2019] UKFTT 717 (TC)

Sam acted for Lord Andrew and Lady Madeleine Lloyd-Webber, instructed by Deloitte, in their successful appeal against HMRC's refusal to allow a CGT deduction, after the "Clearwater Bay" property development in Barbados failed, causing them to lose the $16 million they had invested.

Rowe v Ingenious LLP

[2019]

Acted for the largest group of investors in multi-million pound civil claims against the promoters of the Ingenious film and game schemes; and in related claims against several banks and other intermediaries who recommended the schemes. Instructed by Stewarts Law.

Abramovich v Hoffmann

[2019] EWHC 509 (Ch)

Sam acted for Mrs Irina Abramovich her claim for breach of contract and restitution with the former Executive Manager of her Family Office. The claims sought recover recovery of the tax paid by Mrs Abramovich for the benefit of the Defendant.

R (PML Accounting) v HMRC

[2018] EWCA Civ 2231; [2019] STC 1

Sam acted for the Appellant in this JR concerning the scope of HMRC's information gathering powers, and the power of the FTT to determine the legality of information notices during the course of a penalty appeal.

R (Glencore Energy UK) v HMRC

[2018] STC 51

Acting for Glencore, instructed by Freshfields Bruckhaus Deringer, in a challenge to HMRC's assessment under the new Diverted Profits Tax created by FA 2015. Following judgment in the Court of Appeal the case is now proceeding in the tax tribunal, raising transfer pricing and other issues.

Jazztel Plc v HMRC

[2017] EWHC 677 (Ch)

Acted for Jazztel (now Orange Spain Plc), instructed by PWC Legal, in a claim for repayment of Stamp Duty Reserve Tax that had been charged contrary to EU law. The claim was the leading case in a GLO, and raised issues concerning the validity of retrospective limitation periods in EU law; and the proper approach to determining whether tax had been paid under a mistake of law.

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Air Berlin v HMRC

[2017] Case 573/16

Acted for Air Berlin, instructed by PWC Legal, in this test case in the CJEU concerning the compatibility of the UK stamp duty regime with EU law. The Court gave judgment in Air Berlin's favour, holding that the relevant provisions of UK law were incompatible with the Capital Duties Directives.

BPP Holdings Ltd v HMRC

[2017] UKSC 55; [2017] 1 WLR 2945

Acted for BPP, instructed by Simmons & Simmons. The Supreme Court held that the stricter approach to compliance with rules and directions made under the CPR, set out in Mitchell v News Group Newspapers Ltd [2014] 1 W.L.R. 795 and Denton v TH White Ltd [2014] 1 W.L.R. 3926, was relevant to the approach in the tax tribunal, and that the tribunal had lawfully debarred HMRC for non-compliance..

R (Telefonica Europe Plc) v HMRC

[2016] UKUT 173 (TCC)

Acted for Telefonica, instructed by Herbert Smith Freehills, in its challenge to the method of calculating VAT on non-EU roaming charges.

General Healthcare Group v HMRC

[2016] UKUT 315 (TCC)

Acted for GHG, a major private healthcare provider, instructed by Deloitte, in this FTT appeal concerning the VAT treatment of medical supplies.

R (Sword Services) v HMRC and R (Rowe) v HMRC

[2016] EWHC; [2015] EWHC 2293 (Admin)

Acting for HMRC on several JR challenges arising out of the Accelerated Payment legislation enacted in Finance Act 2014.

R (Hudson Contract Services Ltd) v Secretary of State for Business, Innovation and Skills & CITB

[2016] EWHC 844 (Admin)

Acted for BIS and the CITB in defending Hudson's challenge to changes in the industrial training levy. Instructed by Field Fisher.

Castleton v Minister of Taxation

[2015]

Acted for several investment associations and banks in Indian Supreme Court case concerning corporation tax on foreign investment funds.

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R (Ecclestone) v HMRC

[2015]

Acted for Bernie Ecclestone, instructed by Herbert Smith, in this Judicial Review concerning HMRC's £1billion income tax assessment imposed, despite an earlier settlement agreement with Mr Ecclestone.

Adecco v HMRC

[2015] UKFTT

Acted for Adecco, instructed by Deloitte, in this appeal concerning the proper VAT treatment of recruitment services, following earlier FTT decision in Reed v HMRC.

Biffa v HMRC

[2015] SFTD 163

Acting for HMRC in a corporation tax appeal concerning the effect of s.195 FA 20013 and s.730A ICTA 1988.

BPP University College of Professional Studies v HMRC

[2014] UKFTT 644 (TC)

Acting for BPP, instructed by Simmons & Simmons, in this FTT appeal concerning the VAT single/multiple supply issue; and whether HMRC should be debarred from defending the appeal.

R (GMGRM Ltd) v HMRC

[2014] EWCA Civ 844

Acting for the Guardian newspaper group, instructed by Freshfields, in a judicial review challenge to HMRC's refusal to allow a late claim for group corporation tax relief.

Secret Hotels2 Ltd (formerly Med Hotels Ltd) v HMRC

[2014] UKSC 16

Acted for HMRC in this Supreme Court case about the place of supply in web-based hotel bookings for VAT purposes.

Next Distribution v HMRC

[2014] UKUT 277 (TCC)

Acted for HMRC in an appeal about the scope of industrial buildings allowance for corporation tax.

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L v HMRC
(2013)

Acting for a leading supplier of dietary food and services, instructed by Rosetta Tax, in relation to a dispute with HMRC concerning VAT on single/multiple supplies.

D v HMRC
(2013)

Currently advising a major logistics company, instructed by PwC, on a dispute concerning whether an assessment to excise duty was made lawfully; involving both a judicial review and tax appeal to the FTT.

R (Bampton Property) v HMRC
[2012] EWCA Civ 1744

Acted for HMRC in the Court of Appeal in a judicial review about the duty to notify taxpayers of errors in their tax returns.

R (States of Jersey & Guernsey) v HM Treasury & HMRC
[2012] STC 1113

Acted for Guernsey in its JR challenge to the Government's decision to abolish Low Value Consignment Relief for goods imported from the Channel Islands.

RBS v HMRC
[2012] EWHC 9 (Ch); [2012] S.T.C. 797

Acted in cases concerning the insurance intermediary exemption in VAT.

Public & Regulatory

Sam has been involved in numerous leading cases in the public/regulatory arena. His recent cases include being instructed in the Supreme Court for a housing charity, defending allegations of religious discrimination; acting for the Lord Chancellor in the leading case on judicial immunity and declaratory relief against the judiciary under the Human Rights Act; acting for one of the UK's largest offshore wind farms in a judicial review against Ofgem; acting for Uber in a judicial review by the Good Law Project against HMRC, concerning Uber's VAT position; and acting for Glencore in a judicial review against HMRC concerning Diverted Profits Tax.

"Sam is one of the most persuasive advocates at the Bar. He is a fantastic leader who really listens to ideas. He doesn't shy away from difficult arguments."

— CHAMBERS AND PARTNERS, 2026

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Cases

Bell v Green

[2023] 16 2DS

Sam acted in this series of Isle of Man criminal/constitutional Judicial Reviews, on behalf of the Isle of Man Solicitor General.

R(AAA & Others) v Secretary of State for Home Department, UNHCR intervening

[2022] EWHC 3230 (Admin) and [2023] EWCA Civ 745

Sam acted as part of the Counsel team for the Duncan Lewis Claimants in this leading judicial review claims challenging decisions to remove asylum seekers from the UK to Rwanda.

R(Star China Media Ltd) v Office of Communications

[2023] EWCA Civ 843

Sam acted in this challenge to Ofcom's decision to penalise SCML for breaches of the broadcasting code instructed by Baker MacKenzie. The case raised issues concerning Article 10 ECHR, and the question of whether Ofcom's sanction was proportionate.

GA v Secretary of State for Home Department

[2021] 1 WLR 5966

Sam acted in a family's successful challenge to the Passport Office's refusal to grant them UK passports: the case raised issues under the Hague Convention on Parental Responsibility and under Art 14 ECHR. Instructed by Bindmans.

R(Gravis Solar) v Gas and Electricity Markets Authority

[2021] EWHC 490 (Admin)

Sam acted for Ofgem in its successful defence of a JR claim relating to the Renewables Obligation Scheme. The Court held that Ofgem's decision to withdraw accreditation was proportionate under A1P1 even though its effect would be suffered by an innocent third party company.

R(Havant Biogas Ltd) v Gas and Electricity Markets Authority

[2021] EWHC 84 (Admin)

Sam acted for Ofgem in defending its decision rejecting the Claimants' applications to be registered as participants in the Renewable Heath Incentive Scheme as producers of biomethane.

R (Jet2) v Civil Aviation Authority

[2020] 2 WLR 1215 and [2019] EWHC 336 (Admin)

Sam acted for the Civil Aviation Authority, instructed by Mayer Brown, in this JR challenging its decision to publicise Jet2's failure to sign up to an ADR Scheme for compensating passengers for delayed flights. The case also involved an important issue concerning legal advice privilege, which went to the Court of Appeal.

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R(Sutton & Others) v Financial Conduct Authority

[2022] EWHC Admin

Sam acted for the FCA in this judicial review clam brought by several oil traders, who were seeking to challenge Notices compelling them to provide information about their trading activities, for the purposes of an investigation by the U.S. Commodity Futures Trading Commission into market abuse .

X Ltd v Gas and Electricity Markets Authority

2021

Sam has been advising companies in the energy market in relation to a number of issues arising from the recent increase in wholesale energy prices, including relating to the appointment of suppliers of last resort.

Z v Hackney LBC and Agudas Israel Housing Association

[2020] 1 WLR 4327

Sam was instructed in the Supreme Court by Farrer & Co, to represent the AIHA housing charity in defending allegations of religious discrimination in the provision of housing to the orthodox Jewish community. The case is the leading authority on the parameters of positive action under the Equality Act. Judgment pending.

R(Good Law Project Ltd) v HMRC and Uber London Limited

[2019] EWHC 3125 (Admin)

Sam is acting for Uber London Ltd, instructed by Herbert Smith Freehills, in this litigation concerning Uber's VAT liability and whether Good Law Project has the right to question HMRC's tax treatment of Uber.

R (Gwynt Y Mor Wind Farm Ltd) v Ofgem & Others

[2019] EWHC 654 (Admin)

Sam acted for one of the UK's largest offshore wind farm electricity generators, in this successful JR challenge to Ofgem's decision concerning who should bear the cost of a failure of a subsea electricity transmission cable. Instructed by Norton Rose Fulbright.

Aamir Mazhar v The Lord Chancellor

[2019] EWCA Civ 1558

Acted for the Lord Chancellor in defending a claim under the HRA for declaratory relief, following detention of Claimant in hospital on the ex parte order of a High Court Judge. Raised important issues as to judicial immunity and its relationship with the remedies available under the Human Rights Act 1998.

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Campaign Against Antisemitism v DPP

[2019] EWHC 9 (Admin)

Sam acted for the Campaign Against Antisemitism in this JR of the DPP's decision to discontinue the CAA's private prosecution of a public order offence of using abusive words, arising from an anti-Israel rally in central London.

R (AYBS) v HM Senior Coroner for Inner North London

[2018] EWHC 969 (Admin)

Acted for the Claimant society, representing the Jewish and Muslim communities, to challenge the coroner's policy of refusing to take into account the religious need for speedy burials. Instructed by Asserson Law Offices.

R (PML Accounting) v HMRC

[2018] EWCA Civ 2231; [2019] STC 1

Sam acted for the Appellant in this JR concerning the scope of HMRC's information gathering powers, and the power of the FTT to determine the legality of information notices during the course of a penalty appeal.

R (Richardson) v Lord Chancellor

[2018] EWHC 1825 (Admin)

Sam acted for the Lord Chief Justice and the Judicial Executive Board in this JR Challenge arising from the decision to purchase Blackstone's Criminal Practice to replace Archbold for supply to criminal court benches.

Mitsui Sumitomo Insurance Co v Mayor's Office for Policing and Crime

[2016] 2 WLR 1148

Acted in Supreme Court and Court of Appeal for the Mayor's Office in this case concerning the arson of the Sony warehouse in August 2011; whether it had been destroyed by riot under the Riot Damages Act; and whether the Act entitled the claimants to consequential losses.

R (Hudson Contract Services Ltd) v Secretary of State for Business, Innovation and Skills & CITB

[2016] EWHC 844 (Admin)

Acted for BIS and the CITB in defending Hudson's challenge to changes in the industrial training levy. Instructed by Field Fisher.

Breyer & Others v Department of Energy & Climate Change

[2015] EWCA Civ 408

Acted for claimants in leading A1P1 damages claim concerning the Government's changes to the Solar Feed In Tariff subsidy scheme. Obtained multi-million pound compensation settlement in 2018.

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R (Rotsztein) v HM Senior Coroner for Inner North London

[2015] EWHC 2764 (Admin)

Acting for claimant in challenge to Coroner's policy on non-invasive autopsies.

R (Hicks) v Commissioner of Police of the Metropolis

[2014] EWCA Civ 3

Acting for the Metropolitan Police in Court of Appeal challenge to the lawfulness of policing republican protest. (Currently on appeal to Supreme Court).

Khakh v Disclosure & Barring Service

[2013] EWCA Civ 1341

Acted for the DBS on this appeal concerning the proper approach to inclusion on the list of persons unsuitable to work with children and vulnerable adults.

R (Sturnham) v Parole Board

[2013] UKSC 47

Acted for the Parole Board in this Supreme Court case about the proper release test for prisoners serving IPP sentences.

Pearce v Commissioner of Police of the Metropolis

[2013] EWCA Civ 866

Acted for the Metropolitan Police in this appeal concerning police powers of search, in the context of policing the Royal Wedding.

R (Faulkner) v Parole Board

[2013] UKSC 23

Acted for the Parole Board in a Supreme Court case about damages under the Human Rights Act.

R (McGetrick) v Parole Board

[2013] EWCA Civ 182

Acted for Claimant in a challenge to the width of the Board's powers to exclude prejudicial evidence.

HomeSun & Friends of the Earth v Secretary of State for Energy and Climate Change

[2012] EWCA Civ 28

Acted for the solar industry in a challenge to the Government's changes to the scheme for subsiding green energy.

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R (Bampton Property) v HMRC

[2012] EWCA Civ 1744

Acted for HMRC in the Court of Appeal in a judicial review about the duty to notify taxpayers of errors in their tax returns.

R (Law Society) v Lord Chancellor

[2012] EWHC 794 (Admin)

Acted for the Law Society in a challenge to criminal legal aid cuts.

R (Maxwell) v Office of Independent Adjudicator for Higher Education

[2012] EWCA Civ 1236

Acted for OIA in this case about whether its decisions resolving student complaints had to include findings on disability; and on the distinction between the roles of Ombudsmen and the Courts.

R (King) v Secretary of State for Justice

[2012] EWCA Civ 376

Acted for the Secretary of State in relation to the lawfulness of procedures leading to prisoners being kept in segregation, and whether the procedure was compatable with their ECHR rights under Art 6 and 8.

Civil Liberties & Human Rights

Sam regularly acts for and against central government and other public authorities in a wide range of civil liberties and human rights cases. Recent cases include acting for the Jewish and Muslim communities in a judicial review of a coroner's policy concerning religious burials (AYBS); acting for the Metropolitan Police in a Supreme Court appeal concerning whether the common law of breach of the peace is compatible with the ECHR (Hicks); and acting for the Secretary of State for Justice in the Supreme Court in a case concerning the lawfulness of cellular confinement (Bourgass).

"Sam is an extremely effective silk."
— CHAMBERS AND PARTNERS, 2025

Cases

R(AAA & Others) v Secretary of State for Home Department, UNHCR intervening

[2022] EWHC 3230 (Admin) and [2023] EWCA Civ 745

Sam acted as part of the Counsel team for the Duncan Lewis Claimants in this leading judicial review claims challenging decisions to remove asylum seekers from the UK to Rwanda.

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Aamir Mazhar v The Lord Chancellor

[2019] EWCA Civ 1558

Acted for the Lord Chancellor in defending a claim under the HRA for declaratory relief, following detention of Claimant in hospital on the ex parte order of a High Court Judge. Raised important issues as to judicial immunity and its relationship with the remedies available under the Human Rights Act 1998.

GA v Secretary of State for Home Department

[2021] 1 WLR 5966

Sam acted in a family's successful challenge to the Passport Office's refusal to grant them UK passports: the case raised issues under the Hague Convention on Parental Responsibility and under Art 14 ECHR. Instructed by Bindmans.

R (King) v Secretary of State for Justice

[2012] EWCA Civ 376

Acted for the Secretary of State in relation to the lawfulness of procedures leading to prisoners being kept in segregation, and whether the procedure was compatable with their ECHR rights under Art 6 and 8.

R(Star China Media Ltd) v Ofcom

[2021] Lexis Citation 218

Sam is instructed by Baker McKenzie for Star China Media Ltd in its challenge to Ofcom's penalty imposed relation to compliance with the Broadcasting Code

Z v Hackney LBC and Agudas Israel Housing Association

[2020] 1 WLR 4327

Sam was instructed in the Supreme Court by Farrer & Co, to represent the AIHA housing charity in defending allegations of religious discrimination in the provision of housing to the orthodox Jewish community. The case is the leading authority on the parameters of positive action under the Equality Act. Judgment pending.

Campaign Against Antisemitism v DPP

[2019] EWHC 9 (Admin)

Sam acted for the Campaign Against Antisemitism in this JR of the DPP's decision to discontinue the CAA's private prosecution of a public order offence of using abusive words, arising from an anti-Israel rally in central London.

R (AYBS) v HM Senior Coroner for Inner North London

[2018] EWHC 969 (Admin)

Acted for the Claimant society, representing the Jewish and Muslim communities, to challenge the coroner's policy of refusing to take into account the religious need for speedy burials. Instructed by Asserson Law Offices.

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R (Bourgass) v Secretary of State for Justice
[2016] AC 384

Acted for Government in Supreme Court appeal concerning common law and Article 6 fair trial rights for high security prisoners detained in cellular confinement.

R (Rotsztein) v HM Senior Coroner for Inner North London
[2015] EWHC 2764 (Admin)

Acting for claimant in challenge to Coroner's policy on non-invasive autopsies.

R (Hicks) v Commissioner of Police of the Metropolis
[2014] EWCA Civ 3

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R (Sturnham) v Parole Board
[2013] UKSC 47

Acted for the Parole Board in this Supreme Court case about the proper release test for prisoners serving IPP sentences.

R (Faulkner) v Parole Board
[2013] UKSC 23

Acted for the Parole Board in a Supreme Court case about damages under the Human Rights Act.

R (McGetrick) v Parole Board
[2013] EWCA Civ 182

Acted for Claimant in a challenge to the width of the Board's powers to exclude prejudicial evidence.

R (Law Society) v Lord Chancellor
[2012] EWHC 794 (Admin)

Acted for the Law Society in a challenge to criminal legal aid cuts.

Financial Services & Banking

Sam has considerable experience in financial services litigation and advice. He is regularly instructed by the Financial Conduct Authority and the Financial Reporting Council. He has also advised banks and other financial institutions on a wide range of issues, including under the Capital Requirements Directive.

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Cases

R(Sutton & Others) v Financial Conduct Authority

[2022] EWHC Admin

Sam acted for the FCA in this judicial review clam brought by several oil traders, who were seeking to challenge Notices compelling them to provide information about their trading activities, for the purposes of an investigation by the U.S. Commodity Futures Trading Commission into market abuse .

EU Law

Sam has regularly advised and acted in EU law cases, including in the tax (VAT Directive) arena; and on regulatory cases involving competition issues. He has acted for and against Ofcom, Ofgem, the Civil Aviation Authority, the FSA, and Central Government clients. He has appeared in the CJEU and all levels of domestic Courts.

Cases

R (Jet2) v Civil Aviation Authority

[2020] 2 WLR 1215 and [2019] EWHC 336 (Admin)

Sam acted for the Civil Aviation Authority, instructed by Mayer Brown, in this JR challenging its decision to publicise Jet2's failure to sign up to an ADR Scheme for compensating passengers for delayed flights. The case also involved an important issue concerning legal advice privilege, which went to the Court of Appeal.

Jazztel Plc v HMRC

[2017] EWHC 677 (Ch)

Acted for Jazztel (now Orange Spain Plc), instructed by PWC Legal, in a claim for repayment of Stamp Duty Reserve Tax that had been charged contrary to EU law. The claim was the leading case in a GLO, and raised issues concerning the validity of retrospective limitation periods in EU law; and the proper approach to determining whether tax had been paid under a mistake of law.

Telecommunications

Sam has regularly acted in judicial review challenges in the telecoms sphere, both in a regulatory and tax context. Recent regulatory examples include R(Star China Media Ltd) v Ofcom [2022] EWHC 3136 (Admin). In the tax context he has acted for Orange, Sky, BT and others.

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Cases

R(Star China Media Ltd) v Office of Communications

[2023] EWCA Civ 843

Sam acted in this challenge to Ofcom's decision to penalise SCML for breaches of the broadcasting code instructed by Baker MacKenzie. The case raised issues concerning Article 10 ECHR, and the question of whether Ofcom's sanction was proportionate.

Rule of Law

Sam has advised numerous clients, including Government bodies and industry leaders in the UK and overseas (including in India, Cyprus, Isle of Man, and Guernsey), on constitutional and rule of law issues.

ACHIEVEMENTS

Publications

Sam has edited the Public Law Chapter in Bullen & Leake's Precedents of Pleadings; and the Crown Proceedings Chapter in Halsbury's Laws.

Appointments

- Sam was appointed as a QC in 2011 and a Deputy High Court Judge in 2018. Before becoming a QC, Sam was on the Attorney General's panels of Civil Counsel to the Crown for over 10 years, being appointed to the A Panel, at the earliest opportunity, in 2007.
- Sam sat for several years on the Equality and Diversity Committee of the Bar Standards Board.

Memberships

- Administrative Law Bar Association
- A founder member of the Human Rights Lawyers Association
- Revenue Bar Association

Selected earlier reported cases

Public & Regulatory

- JG v Lancashire County Council [2011] LGR 090
- R (Cart) v the Upper Tribunal; R (MR)v the Upper Tribunal (Immigration & Asylum chamber) and Secretary of State for the Home Department [2011] UKSC 28
- R (Global Knafaim Leasing Ltd & CGTSN Ltd) v the Civil Aviation Authority and ors [2010] EWHC 1348 (Admin)

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- R (Royal College of Nursing) v Home Secretary [2010] EWHC 2761 Admin
- R v Rollins [2010] UKSC 39
- R (Chandler) v Camden LBC and Secretary of State for Children, Schools and Families [2010] PTSR 749
- R (E) v JFS School [2010] 2 AC 728
- R (Wood) v Metropolitan Police Commissioner [2010] WLR 123

Tax

- Carlsberg & Inbev v HMRC [2011] UKUT 195 (TCC)
- Thomas Holdings Ltd v HMRC [2011] UKFTT 656 (TC)
- Banerjee v HMRC [2011] 1 All ER 985
- JT Dove v HMRC [2011] UKFTT 16 (TC)
- Coll v HMRC [2010] STC 1849
- Seabrook v HMRC [2010] EWCA Civ 140
- Burden v UK [2008] STC 1305

VAT registration number: 672620733

Barristers regulated by the Bar Standards Board