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Simon Pritchard



"Simon is knowledgeable and adds immense value. He has sound judgment, is very responsive and a go-to junior."

— CHAMBERS AND PARTNERS, 2026

Year of call: **2007**
Degree: **MChem (Oxon) First Class**

Simon's practice covers Financial Services, Commercial, Tax, Employment, Public Law and Human Rights and EU and Competition. He appears regularly in the Supreme Court, Court of Appeal, High Court, Tax and Chancery Chamber of the Upper Tribunal, Tax and Chancery Chamber of the First-tier Tribunal, county courts, employment tribunals, social security tribunals, the Competition Appeals Tribunal and before professional regulatory panels (including the RDC (part of the FCA), the interim orders panel of the General Medical Council, sports disciplinary panels including the disciplinary panel of the Rugby Football Union).

Simon is Junior Counsel to the Crown ('A' Panel).

Simon is recognised as a leading junior in the latest editions of both the leading legal directories for his expertise in commercial, employment, financial services and tax. Recent comments include:

- "Simon is knowledgeable and adds immense value. He has sound judgment, is very responsive and a go-to junior." - Chambers & Partners, 2026
- "Simon is very responsive and turns high quality drafted representations around very quickly. He knows the law extremely well and also knows the regulators and those who work within them very well. Go to junior this area."- Legal 500, 2025
- "Incredibly thorough and analytical, but also super client-friendly. He has a great talent for thinking ahead and spotting problems before they crop up."- Chambers & Partners, 2025

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EXPERIENCE

Financial Services & Banking

Simon has a broad financial services practice and regularly advises clients, including the FCA, the PRA, the Bank of England, the HMT, the Jersey Financial Services Commission and the British Virgin Islands Financial Services Commissions as well as both private companies and individual investors, in relation to various financial services matters, including variations of permission, collective investment schemes, applications for approvals, interim permissions, regulatory duties, sales standards, capital adequacy requirements, instruments qualifying for core tier 1 capital, enforcement proceedings, market abuse, insider dealing, the FCA's conduct of business rules and levies imposed by the Pensions Protection Fund. Simon has advised and successfully assisted clients through the FCA's process for approving individuals to perform controlled functions. In addition, Simon has advised several clients to bring complaints to the FOS and who are the subject of FOS complaints and he has advised the FCA and banks on matters relating to prudential rules and capital adequacy. Simon has also advised in relation to the changes of the financial services framework in the UK. Simon spent several months on secondment at the FSA (now the FCA) and uses the experience he gained in both General Counsel Division and Enforcement Division when advising clients.

Outside of financial services, Simon has considerable experience of prosecuting and defending in disciplinary proceedings in relation to the teaching profession, the medical profession and individuals involved in sport. In addition, Simon has generally advised regulators and professionals generally regarding their duties and functions, including Ofgem and the Bar Council.

Simon acts both for and against regulatory bodies.

Simon is co-author of a chapter on Financial Services Investigations in the Montgomery and Ormerod on Fraud, OUP (2008) and a chapter on appealing to the Upper Tribunal in A Practitioner's Guide to Financial Services Investigations and Enforcement 3rd ed, Sweet & Maxwell.

> ***"Simon is always on top of the case and really understands the intricacies of the law. He turns written work around quickly and to a very high quality."***
>
> — CHAMBERS AND PARTNERS, 2026

Cases

PRA Final Notice - Credit Suisse International and Credit Suisse Securities

July, 2023

Simon acted for the Prudential Regulation Authority (PRA) in a matter where it imposed a fine of £87 million on Credit Suisse International and Credit Suisse Securities for significant failures in risk management and governance in connection with the firms' exposures to a client.

It is the highest fine imposed by the PRA to date and the only time a PRA enforcement investigation has established breaches of four PRA Fundamental Rules: Rules 2, 3, 5 and 6 of the PRA Rulebook.

The PRA found that the firms' risk management oversight and practices fell well below the regulatory standards required. The failings were found to be symptomatic of an unsound risk culture within the business line that failed to balance considerations of risk against commercial reward appropriately. The firms were also found to have failed to learn from past similar experiences and had insufficiently addressed concerns previously raised by the PRA.

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Rollett v DFSA

2021-22

Simon appeared before the Dubai Financial Markets Tribunal in 2021 in relation to action taken by the Dubai Financial Services Authority to impose sanctions on former La Tresorerie SEO, Gilles Rollett.

Mr Rollet's appeal was dismissed by the Financial Markets Tribunal in January 2022.

Davis v Lloyds Bank

[2020] EWHC 1758 (Ch)

Simon acted for Lloyds Bank in a trial of two preliminary issues arising in a claim against the Bank regarding their review of the sale of interest rate hedging products.

FCA Decision Notice – Standard Chartered Bank

Simon acted for the Bank in this case, where the FCA imposed a fine of £102,163,200 on Standard Chartered Bank for Anti-Money Laundering breaches. The penalty was reduced from £155 million at a contested hearing before the FCA's Regulatory Decisions Committee, where it was decided that the initial figure was too high.

Linear Investments Limited v FCA

[2019] UKUT 0115 (TCC)

Simon acted for the FCA in a case where the Upper Tribunal ultimately decided that it was appropriate for the FCA to impose a penalty of £409,300 on Linear Investments Limited for a breach of Principle 3 of the Principles for Businesses.

Re Barclays Bank Plc

[2018] Bus. L.R. 1618

Acted for the Skilled Person in this case where the High Court set out the approach to take when considering whether to sanction a proposed ring-fencing transfer scheme.

FMX Food Merchants Import Export Co Ltd v HMRC

[2018] EWCA Civ 2401

Act for the Commissioners in this appeal concerning time limits for raising post clearance demands under the Customs Code.

Cabot Financial Debt Recovery Services v Faccenda Investments

Acted for the Claimants in this warranties claim concerning a Share Sale Agreement.

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Plaxedes Chickombe and 44 others v Financial Conduct Authority and Barclays Partner Finance as Interested Party

[2018] UKUT 0258 (TCC)

Acted for the Interested Party in this matter concerning a Validation Order that had been made by the FCA in respect of numerous regulated credit agreements.

Alistair Rae Burns v Financial Conduct Authority

[2018] UKUT 0246 (TCC)

Acted for the FCA in this reference by the owner of an IFA advising clients on transferring occupational or personal pension benefits into a self-invested pension scheme. The Tribunal considered amongst other things the regulatory obligations that applied to firms giving such advice.

R (TenetConnect Services Limited) v FOS

Represent the Claimant in this judicial review concerning the FOS' jurisdiction in relation to complaints made about the principal of an appointed representative.

Barness & others v Formation Group Plc

[2018] EWHC 1228 (Ch)

Acting for Scion in relation to a claim concerning various film finance schemes. The claim is, in large part, a general commercial dispute but it includes considerations of difficult tax issues as well as responding to a request for Further Information.

Palmer v Financial Conduct Authority

[2017] UKUT 313 (TCC)

Acted for FCA in this enforcement action concerning its decision to ban the former CEO of a firm operating a national network of almost 400 appointed representatives and 516 registered individuals from performing FCA significant influence functions.

LME Charge Capping

Advised LME in relation to public law issues regarding its Charge Capping framework, and in particular, the challenge and appeals process.

PDHL Ltd v Financial Conduct Authority

[2016] UKUT 18 & 129 (TCC)

Acted for the FCA in this, the first reference to the Upper Tribunal by a debt counselling company challenging the FCA's decision to end its interim permission to carry on regulated activities. The case confirmed the Tribunal's jurisdiction to grant interim relief in such cases and explained the test to be applied when considering whether or not to grant interim relief.

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Financial Conduct Authority v Da Vinci Invest Ltd and others

(ChD, Judgment 12 August 2015, Snowdon J)

The High Court exercised for the first time its s.129 FSMA powers to impose penalties (totalling £7.5m) for market abuse and granting final injunctions restraining market abuse in respect of "layering and spoofing" conduct. This case was featured in The Times. Javan Herberg QC led Simon, acting for the FCA.

Personal Touch Financial Services Ltd v SimplySure Ltd

[2016] EWCA Civ 461

Acted for the Appellant, a financial services company, in this appeal regarding the scope and meaning of Article 25 of the Regulated Activities Order.

Personal Touch v Simplysure and others

[2016] EWCA Civ 461

A dispute between a principal and an appointed representative. Amongst other things, the Court of Appeal considered the effect of the parties agreeing to describe the term of a contract as a condition. The Court found that, on a proper construction, the parties had agreed that a term of a contract described as a condition was a condition of the contract and therefore breach of the term gave the innocent party the right to terminate the contract. By deciding otherwise at first instance, the Judge erred. Simon acted for Personal Touch on the appeal.

Money Matcher v The Financial Conduct Authority

[2016] UKUT 0211 (TCC)

The Upper Tribunal refused Money Matcher's application to suspend the effect of the Decision Notice refusing its application for full authorisation, with the result that the firm's interim permission automatically ceased. Simon acted for the FCA.

Firm A v Financial Conduct Authority

[2016] UKUT 18 (TCC) (28 January 2016)

The first case in which the Upper Tribunal considered the effect of a Decision Notice rejecting an application for full authorisation on a firm's interim permission. The Upper Tribunal decided that the interim permission ceases automatically upon the giving of the Decision Notice and therefore a firm wishing to continue their interim permission must make an application to the Tribunal to suspend the effect of the Decision Notice. Javan Herberg QC led Simon, acting for the FCA.

Joint v FCA

[2015] UKUT 636 (TCC)

The Upper Tribunal found that the applicant's conduct fell below the standard to be expected of somebody fulfilling a significant function and demonstrated a serious lack of competence. The Upper Tribunal found that the conduct warranted a financial penalty and a partial prohibition. Simon acted for the FCA.

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Miah v FCA

[2015] UKUT 181 (TCC)

The Upper Tribunal refused the Applicant's application to refer his case to the Upper Tribunal Tribunal out of time. The case raised unique questions about the impact of a settlement on the reference procedure. Simon acted for the FCA.

(1) 7722656 Canada Inc (formerly carrying on business as Swift Trade Inc); (2) Peter Beck v Financial Services Authority

[2013] EWCA Civ 1662

The Court of Appeal upheld the Upper Tribunal decision upholding the FSA's decision to impose a fine of £8m on Swift Trade for market abuse. The Court of Appeal agreed that Swift Trade had committed market abuse by trading contracts for difference and that it sought to conceal the abusive trading from regulators. Furthermore, the Court of Appeal rejected Swift Trade's argument that the misconduct fell outside the statutory market abuse regime because Swift Trade were dealing in contract for differences and not trading directly in shares. Tim Otty QC led Simon, acting for the FSA.

Thommes v Financial Services Authority

(FS/2011/0022, 12 December 2012) [2012] All ER (D) 215 (Dec)

The Upper Tribunal dismissed the Applicant's challenge of the FSA's decision notice prohibiting him from performing any controlled function involving the exercise of significant influence in relation to any regulated activity carried on by any authorised person, exempt person or exempt professional firm. The Applicant, a former managing director of a mortgage broker, was found to have failed to establish adequate systems and controls to prevent financial crime and to have failed to ensure there were robust compliance procedures in place. In reaching its conclusion, the Tribunal rejected the Applicant's argument that the FSA's case had an evidential lacuna in relation to matters of competence and capability and that those issues could only be addressed through expert evidence. Simon acted for the FSA.

Financial Services Authority v Visser and Fagbulu

[2011] Lloyd's Rep. F.C. 551 (Upper Tribunal, Tax & Chancery)

Appeared for FSA at hearing of reference to Tribunal from FSA Decision Notice imposing substantial financial penalties and withdrawal of permissions on management of hedge fund (Mercurius).

Burns v Financial Conduct Authority

This case concerned the question of whether a director acted in accordance with his company law duties when transferring occupational and personal pension benefits into a self-invested pension scheme. It also examined whether a financial penalty would be appropriate and if so, whether this would be time barred and at what level it could be imposed.

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Commercial

Simon has been involved with various commercial cases, both on his own and led. His experience includes high value fraud cases (both in the UK and in the Caribbean), professional negligence claims arising from the mis-selling of financial products (both vanilla and sophisticated) and professional negligence claims against surveyors and insurance and reinsurance matters.

In addition, Simon regularly appears before the First Tier Tax Tribunal, the Upper Tribunal and the higher Courts in disputes concerning indirect taxation, customs and excise duties, stamp duty, income and corporation tax and anti-dumping matters.

Simon's experience includes representing a motor racing team in a Commercial Court dispute concerning car design and advising banks regarding the sales standards of financial products.

Simon is experienced in cases involving injunctions, including freezing and search injunctions, both for the Claimant and the Defendant. In addition, Simon has experience of appearing at committal hearings for contempt.

> *"Simon Pritchard shows great attention to detail. He is very detail-oriented, and he articulates cases very well."*
>
> — CHAMBERS AND PARTNERS, 2026

Cases

Mr Nigel Rowe v Ingenious Media Holdings Plc & Others

[2021] EWCA Civ 29

Simon represented HSBC in the Court of Appeal in a case regarding applications for security for costs and litigation funding, in the context of the ongoing civil claim brought by hundreds of investors in the Ingenious films and games schemes against various defendants, including promoters and banks.

Davis v Lloyds Bank

[2020] EWHC 1758 (Ch)

Simon acted for Lloyds Bank in a trial of two preliminary issues arising in a claim against the Bank regarding their review of the sale of interest rate hedging products.

Allen & Conti v Rabobank

[2020] EWHC 1902 (Comm)

Simon is acting for Rabobank in relation to claims brought by two former employees to recoup the costs of their defence of US criminal proceedings.

Re Barclays Bank Plc

[2018] Bus. L.R. 1618

Acted for the Skilled Person in this case where the High Court set out the approach to take when considering whether to sanction a proposed ring-fencing transfer scheme.

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Cabot Financial Debt Recovery Services v Faccenda Investments

Acted for the Claimants in this warranties claim concerning a Share Sale Agreement.

Barness & others v Formation Group Plc

[2018] EWHC 1228 (Ch)

Acting for Scion in relation to a claim concerning various film finance schemes. The claim is, in large part, a general commercial dispute but it includes considerations of difficult tax issues as well as responding to a request for Further Information.

Gray & Gray v Cook & Talbot and C3P

Acting for C3P in relation to a claim concerning a scheme that was intended to mitigate stamp duty. The claim is, in large part, a general commercial dispute but it includes considerations of difficult tax issues.

Personal Touch v Simplysure and others

[2016] EWCA Civ 461

A dispute between a principal and an appointed representative. Amongst other things, the Court of Appeal considered the effect of the parties agreeing to describe the term of a contract as a condition. The Court found that, on a proper construction, the parties had agreed that a term of a contract described as a condition was a condition of the contract and therefore breach of the term gave the innocent party the right to terminate the contract. By deciding otherwise at first instance, the Judge erred. Simon acted for Personal Touch on the appeal.

Mitsui Sumitomo Insurance Co (Europe) Ltd v Mayor's Office for Policing and Crime

Queen's Bench Division (Commercial Court) [2016] UKSC 18; [2016] 2 W.L.R. 1148

Simon appeared in the Supreme Court for three of the claimants in the claim relating to the riots.

Bladeroom Group v HMRC

[2015] UKUT 250 (TCC)

Simon appeared for HMRC in this appeal by the taxpayer regarding customs classification.

Employment

Simon has developed a broad employment law practice, representing and advising clients in the employment tribunals and the EAT. Simon's experience encompasses unfair dismissal, redundancy, discrimination and whistle-blowing. Simon has also represented former employers and employees in the High Court in various disputes concerning theft of confidential information and he regularly advises on various aspects of employment law, including redundancies, dismissals, state immunity, TUPE and claims arising out of poor references.

"He is a pleasure to work with and has excellent attention to detail."

— CHAMBERS AND PARTNERS, 2023

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Simon is regularly instructed to appear at trials, pre-hearing reviews and case management conferences in Employment Tribunals throughout the UK.

Cases

Allen & Conti v Rabobank
[2020] EWHC 1902 (Comm)
Simon is acting for Rabobank in relation to claims brought by two former employees to recoup the costs of their defence of US criminal proceedings.

Birch v Vacancy Management Company Ltd
Represented the respondent in this 3 day unfair dismissal and breach of contract claim.

Williamson v Nationwide
Represented the respondent in this 4 day unfair dismissal and breach of contract claim.

Public & Regulatory

As Junior Counsel to the Crown ('A' Panel), Simon regularly appears on behalf of Treasury Solicitors in variety of public law disputes including those with a particular financial services or tax emphasis, as well as more general public law claims. He has also acted for and against various professional regulators, including the General Medical Council and the General Teaching Council.

Simon is a qualified volunteer representative for the Free Representation Unit and has advised and has successfully represented clients in a range of appeals, including claims for Criminal Injury Compensation, Incapacity Benefit and Disability Living Allowance.

Simon has advised on various matters concerning public law and regulatory matters, including disciplinary matters, proposed changes to the state pension system, the power to operate as a pharmacy and the vires of public bodies' contracts. In addition, Simon has advised in a case concerning the preservation of a deceased partner's sperm.

"Very precise and thorough in his drafting. He has great judgement and always ensures that the team is thoroughly prepared."
— LEGAL 500, 2022

Cases

R(KBR) v SFO
[2021] UKSC 2
Simon acted for the SFO in a case concerning their ability to issue extraterritorial information notices. The decision will impact the practice of other regulators and public bodies, such as the FCA and HMRC, when issuing information requirements.

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R (on the application of DA and others) v Secretary of State for Work and Pensions

Simon appeared as junior counsel for the Secretary of State in this case where a panel of 7 judges of the Supreme Court considered the appropriate approach to the proportionality test when dealing with claims of unlawful discrimination in breach of Article 14 ECHR and the role of Article 3.1 of the UNCRC.

Lithuanian Beer Ltd v HMRC

[2018] EWCA Civ 1406; [2018] S.T.C. 1694

Acted for the Commissioners in this appeal concerning the application of the time limit for raising a tax assessment. The Court found that the knowledge required under section 12(4)(b) of the Finance Act 1994 was actual knowledge of evidence of facts sufficient to justify the making of an assessment requiring payment of unpaid duty, and not constructive knowledge.

Scott v HMRC

[2018] UKUT 236 (TCC)

Act for the Commissioners in this appeal concerning corresponding deficiency relief. Also acted for the Commissioners in a connected judicial review which predated the tax appeal.

FMX Food Merchants Import Export Co Ltd v HMRC

[2018] EWCA Civ 2401

Act for the Commissioners in this appeal concerning time limits for raising post clearance demands under the Customs Code.

LME Charge Capping

Advised LME in relation to public law issues regarding its Charge Capping framework, and in particular, the challenge and appeals process.

R(DA) v Secretary of State for Work and Pensions

[2017] EWHC 1446 (Admin)

Represent the Secretary of State for Work and Pensions in this challenge of revisions to the 'benefit cap'.

R (on the application of Carmichael) v Secretary of State for Work and Pensions

[2016] UKSC 58; [2016] 1 W.L.R. 4550

Represented the Secretary of State for Work and Pensions in this challenge against the removal of the spare room subsidy (also known as the 'benefit cap'). This appeal, heard by seven Supreme Court Judges, confirmed the "manifestly without reasonable foundation" justification test that is applicable in cases of discrimination in the sphere of economic and social policy.

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R (on the application of MA and others) v Secretary of State for Work and Pensions

Simon (led by James Eadie QC and Gemma White QC), represented the Secretary of State in this case concerning the removal of the spare room subsidy.

R. (on the application of Unaoil and others) v Director of the Serious Fraud Office

[2017] EWHC 600 (Admin)

Represented the SFO in this judicial review to the SFO's use of its investigatory powers and, in particular, a request for mutual assistance that it made to the Monegasque authorities. The SFO is investigating allegations of corruption and bribery, with details of the matters under investigation forming the basis of BBC Panorama programme in late October 2016.

R (TenetConnect Services Limited) v FOS

Represent the Claimant in this judicial review concerning the FOS' jurisdiction in relation to complaints made about the principal of an appointed representative.

R (JS) v Secretary of State for Work and Pensions

[2015] UKSC 16; [2015] 1 W.L.R. 1449

Simon (led by James Eadie QC at first instance), represented the Secretary of State in this case concerning the benefit cap.

R (on the application of Dilks) v Secretary of State for Justice

[2015] EWHC 11 (Admin)

Simon acted for the Secretary of State in this judicial review regarding the availability of release on temporary licence to prisoners serving indeterminate prison sentences.

R (on the application of United Company Rusal Plc) v LME

[2014] EWCA Civ 1271; [2015] 1 W.L.R. 1375

Simon (led by Michael Beloff QC), represented the London Metal Exchange in this case concerning the scope of the duty to consult.

R (APVCO 19 Limited and others) v (1) HMT (2) HMRC

[2015] EWCA Civ 648

Simon (led by Kieron Beal QC) acted for HMRC in defence of challenge to the retrospective treatment of certain stamp duty land tax avoidance schemes.

Ryanair Ltd v Revenue and Customs Commissioners

[2014] EWCA Civ 410

Simon, led by James Eadie QC, represented HMRC in this case concerning Air Passenger Duty.

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R (on the application of Mary George Ltd) v Care Quality Commission

[2013] EWHC 1341 (Admin)

Simon acted for the claimants in this claim for judicial review regarding care homes.

R (on the application of Gurung) v Secretary of State for the Home Department

[2012] EWHC 1629 (Admin)

Eady J rejected the Claimants' argument that the Secretary of State's policy regarding the settlement of adult dependants of former Gurkhas is flawed for uncertainty or fails to reflect its underlying purpose. Furthermore, Eady J rejected the argument that the policy had been applied irrationally to the four Claimants. Simon represented the Secretary of State.

R. (on the application of KBR Inc) v Director of the Serious Fraud Office

The court examined the extent to which the Serious Fraud Office could extraterritorially exercise powers conferred upon it by the Criminal Justice Act 1987 in order to request material from outside of the UK held by a foreign company. In an unprecedented judgment, the court held that the compulsory document production powers must necessarily have extraterritorial application in order to preserve their effectiveness.

Civil Liberties & Human Rights

As Junior Counsel to the Crown ('A' Panel), Simon regularly appears on behalf of Treasury Solicitors in variety of disputes concerning civil liberties and human rights.

Simon has advised in relation to the compatibility of various proposed statutory instruments with ECHR. He has also acted in claims in the European Court of Human Rights.

"Very clear and concise. Always makes the key points brilliantly."

— LEGAL 500, 2023

Cases

R (on the application of MA and others) v Secretary of State for Work and Pensions

Simon (led by James Eadie QC and Gemma White QC), represented the Secretary of State in this case concerning the removal of the spare room subsidy.

R (JS) v Secretary of State for Work and Pensions

[2015] UKSC 16; [2015] 1 W.L.R. 1449

Simon (led by James Eadie QC at first instance), represented the Secretary of State in this case concerning the benefit cap.

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R (on the application of Dilks) v Secretary of State for Justice

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R (on the application of United Company Rusal Plc) v LME

[2014] EWCA Civ 1271; [2015] 1 W.L.R. 1375

Simon (led by Michael Beloff QC), represented the London Metal Exchange in this case concerning the scope of the duty to consult.

R (APVCO 19 Limited and others) v (1) HMT (2) HMRC

[2015] EWCA Civ 648

Simon (led by Kieron Beal QC) acted for HMRC in defence of challenge to the retrospective treatment of certain stamp duty land tax avoidance schemes.

Zontul v Greece

(17 January 2012)

Simon, led by Tim Otty QC, acts for the Claimant in this claim against Greece invoking Articles 3, 6, 13 and 14 of the ECHR.

Tax

Simon regularly appears before the Court of Appeal, Upper Tribunal and First-tier Tribunal in cases concerning indirect and direct tax, both on his own and led. Such cases often involve issues of EU law.

"Simon Pritchard is a very confident and able advocate."

— CHAMBERS AND PARTNERS, 2026

Cases

Whyte v HMRC

[2021] UKFTT 0270 (TC)

Simon acted for HMRC in a trial concerning the tax consequences of a costly refurbishment of a stately home.

HMRC v FMX

[2020] UKSC 1

Simon successfully acted for HMRC in this Supreme Court appeal in a case concerning the applicable time limits for communicating customs debts.

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Scott v HM Revenue and Customs

[2020] EWCA Civ 21

Simon successfully acted for the HMRC in an appeal from the Upper Tribunal concerning the operation of the "corresponding deficiency relief" (CDR) regime in the Income Tax (Trading and Other Income) Act 2005.

Lithuanian Beer Ltd v HMRC

[2018] EWCA Civ 1406; [2018] S.T.C. 1694

Acted for the Commissioners in this appeal concerning the application of the time limit for raising a tax assessment. The Court found that the knowledge required under section 12(4)(b) of the Finance Act 1994 was actual knowledge of evidence of facts sufficient to justify the making of an assessment requiring payment of unpaid duty, and not constructive knowledge.

Scott v HMRC

[2018] UKUT 236 (TCC)

Act for the Commissioners in this appeal concerning corresponding deficiency relief. Also acted for the Commissioners in a connected judicial review which predated the tax appeal.

Nu-Pro Ltd v HMRC

[2018] UKUT 302 (TCC)

Act for the Commissioners in this appeal concerning inward processing relief .

Ryanair Ltd v Revenue and Customs Commissioners

[2014] EWCA Civ 410

Simon, led by James Eadie QC, represented HMRC in this case concerning Air Passenger Duty.

Apple v Revenue and Customs Commissioners

[2017] UKFTT 209 (TC)

Act for HMRC in this customs classification case regarding the duty payable on a plastic strap to the Apple Watch.

Associated Newspapers Ltd v Revenue and Customs Commissioners

[2017] EWCA Civ 54

Act for HMRC in this dispute regarding the VAT treatment of gift vouchers distributed by the Daily Mail as part of a marketing campaign.

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Barness & others v Formation Group Plc

[2018] EWHC 1228 (Ch)

Acting for Scion in relation to a claim concerning various film finance schemes. The claim is, in large part, a general commercial dispute but it includes considerations of difficult tax issues as well as responding to a request for Further Information.

Gray & Gray v Cook & Talbot and C3P

Acting for C3P in relation to a claim concerning a scheme that was intended to mitigate stamp duty. The claim is, in large part, a general commercial dispute but it includes considerations of difficult tax issues.

Hodson v Revenue and Customs

[2017] UKUT 439 (TCC)

Act for HMRC in this dispute regarding the jurisdiction of the First Tier Tribunal in this appeal concerning excise duty in relation to goods that have been seized and condemned.

Lithuanian Beer Ltd v Revenue and Customs

[2017] UKUT 245 (TCC)

Acting for HMRC in this dispute regarding excise duty. The appeal relates to the date of HMRC's knowledge for the purposes of determining whether an assessment for excise duty has been made within the relevant one-year time limit. The UT held that HMRC would only have knowledge of the "evidence of facts" sufficient to make an assessment when it had acquired knowledge of the evidence itself. That required it to have an opportunity to examine the evidence, rather than merely becoming aware of the existence of such evidence.

Revenue and Customs v Huxley (UK) Ltd

[2017] UKUT 393 (TCC)

Act for HMRC in this dispute regarding the customs classification of artificial turf that is designed to be used on golf courses.

R (Prospector Offshore Drilling S.A. and others) v HMRC

CO/4812/2014

Simon, led by Kieron Beal QC, acts for HMRC in this case concerning the legality of certain provisions in the Finance Act 2014 governing oil and gas drilling contractors. The High Court has referred a series of questions to the CJEU.

Asda Stores Ltd v Revenue and Customs Commissioners Court of Appeal

(Civil Division) [2014] EWCA Civ 317

Simon, led by Kieron Beal QC, represented HMRC in this case concerning valuation of goods for customs purposes.

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Beko Plc (formerly Beko (UK) Ltd) v Revenue and Customs Commissioners

[2014] UKFTT 60 (TC)

Simon represented HMRC in this dispute concerning anti-dumping duties.

Bladeroom Group Ltd v Revenue and Customs Commissioners

[2013] UKFTT 574 (TC)

Simon represented HMRC in this dispute concerning customs classification.

GB Seed Ltd v Revenue and Customs Commissioners

[2012] UKFTT 343 (TC)

Simon represented HMRC in this dispute concerning customs classification.

Elnagy International Ltd v Revenue and Customs Commissioners

First-tier Tribunal (Tax Chamber) [2012] UKFTT 269 (TC)

Simon, led by Kieron Beal, represented HMRC in this dispute concerning out of time appeals.

Media & Entertainment

Simon has acted in various claims involving media and entertainment clients. In particular, Simon has acted in cases concerning copyright in musical compositions, infringement of image rights, breach of privacy claims and breaches of management agreements.

Sport

Simon has represented and advised clients in a number of sports related disputes, including potential claims against local football associations and he has advised the FA, led by Adam Lewis QC. In addition, Simon has acted as prosecutor for the Rugby Football Union in disciplinary matters and represented a motor racing team in a Commercial Court dispute concerning car design.

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ACHIEVEMENTS

Education

MChem (Oxon) First Class; Bar Vocational Course (BPP, London) Outstanding; Diploma in Law (Oxford Brookes) Distinction.

Prizes & Scholarships

- Tancred Studentship (Lincoln's Inn 2006/7)
- Hardwicke Scholar (Lincoln's Inn 2006)
- Lord Bowen Scholarship (Lincoln's Inn 2005/6)
- Gibbs Prize (Oxford University 2004) for finishing 1st in his year following finals
- Turbutt Prize (Oxford University 2002)
- Megarry Scholarship (Pupillage award, Lincoln's Inn)
- Buchanan Prize (Lincoln's Inn)

Simon received a scholarship from Lincoln's Inn to spend time visiting the European Court of Human Rights, Strasbourg and the International Court of Justice, The Hague.

Publications

- Montgomery and Ormerod on Fraud, OUP (2008)
- Second edition of Employee Competition (OUP), edited by Paul Goulding QC
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Other work experience

Dorset Police 2001-2005 (various roles)

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