

3PB Barrister Profile



Iain MacWhannell

Call 2006

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Academic Qualifications

LLB (Hons)

Iain's practice focuses on tax, commercial fraud, public law, European law and the proceeds of crime.

The areas of law in which Iain practices are an extension of the experience that he gained whilst working for the Solicitor's Office of H.M. Revenue & Customs in VAT & Excise Litigation and thereafter in private practice.

Iain's recent work includes:

Tax

- Acting as part of a team of Counsel for a taxpayer in the case of *Mobilx Limited and others v. HMRC* [2010] EWCA Civ 517 regarding the transposition and interpretation of the *Kittel* test.
- Acting for Appellants in Appeals to the Tax Tribunal against decisions of HMRC based on allegations of knowledge or means of knowledge of MTIC fraud.
- Acting for the Appellant in an Appeal to the Tax Tribunal against several dishonesty penalties.
- Claims pursuant to VATA 1994 for interest and repayment supplements.
- Appeals against assessments for excise duties under the alcohol, tobacco and hydrocarbon regimes.
- Non-Restoration Appeals, including representation of an Appellant in an Appeal against a decision of HMRC to not restore excise goods seized from commercial premises worth over £250,000.
- Condemnation proceedings pursuant to CEMA 1979.

Commercial Fraud

- Defending a claim for breach of fiduciary duty made by a liquidator, including applications in relation to a worldwide Freezing Order and multiple Search Orders.
- Defending a claim for conspiracy and dishonest assistance involving worldwide Freezing Orders, Disclosure Orders and Passport Orders.

Public Law & European Law

- Iain has experience of advising on judicial review in a revenue context, most recently in relation to delay and the power of HMRC to offset credits and debits arising in relation to different taxes.
- Advising on enforcement of obligations pursuant to the Public Contract Regulations 2006.

Recent Publications

The seizure and forfeiture of excise goods, C.L.J.W., May 2010. A two-part article examining the Customs and Excise Management Act 1979 and the practice and procedure of Condemnation.

Taking Alcohol Personally, Barrister Magazine, Easter Term 2007. An analysis of the ECJ case of *Staatssecretaris van Financiën v. B.F. Joustra* (Case C-5/05).

Professional Bodies

- Proceeds of Crime Lawyers Association
- The Bar European Group
- Young Fraud Lawyers Association