


## Natasha Barnes

Call 2010

EXCHANGE  
CHAMBERS

### Clerks

 Neil Wright  
 0151 242 8814

 Nick Buckley  
 0161 817 2757

 Ian Spencer  
 0113 203 1971

### Appointments

Attorney General's Panel of Civil Counsel  
A Counsel – September 2022

### Education

Called to the Bar (Gray's Inn): July 2010

BVC at BBP Law School, London – *James Crouch Scholar*

CPE at City Law School, London – *Gray's Inn Scholar*

BA Hons in History at Cambridge  
– *Dorothy Forster Sturman Scholar, Ligner Scholar*

### Business & Property

Natasha specialises in all areas of indirect tax. She is instructed in cases before the Court of Appeal, Upper Tribunal and First-tier Tribunal involving the interpretation of EU directives, fiscal neutrality, the place of supply, triangulation, partial exemption and human rights in relation to tax law.

### Cases

#### *Court of Appeal*

- *HMRC v Ampleaward* [2021] EWCA Civ 1459: Lead counsel (leading Paul Reynolds) against Kieron Beal KC in £40 million test case concerning the lawfulness of the 'fall back' provisions. The Court of Appeal complimented Natasha's '*outstandingly able*' submissions in the course of its decision.
- *HMRC v Life Services* [2020] EWCA Civ 452: Led by Jonathan Davey KC in lead appeal about whether the UK can treat supplies of welfare services differently for VAT purposes across its devolved nations.

#### *Upper Tribunal*

- *Borough Council of Kings Lynn v HMRC* [2022] UKUT 00326: Acting on behalf of a local authority in the Upper Tribunal in a challenge to HMRC's decision concerning the correct VAT treatment of pay-as-you-go parking.
- *Zeman v HMRC* [2021] UKUT 182: Sole counsel against Adrian Essa KC in appeal concerning whether the FTT can consider public law challenges in a statutory appeal. Listed in Tax Journal as a key case of 2021.
- *MCL v HMRC* [2021] UKUT 292: Sole counsel in a 2-day appeal concerning when a supplier can establish that its customer was

*‘usually resident’ outside the Community.*

- *LGT v HMRC [2021] UKUT 36*: Appeal concerning whether supplies of family accommodation placements were exempt from VAT as *‘welfare supplies’*.

#### *First-tier Tribunal*

- *XX v HMRC (2024)*: Successfully appeared for the taxpayer in an application to reinstate an appeal that had been struck out for repeated non-compliance. Substantive appeal against HMRC’s decision to issue high-value input tax assessments to be heard in late 2025.
- *YY v HMRC (2024)*: Instructed by the taxpayer in an application to appeal out of time in an appeal worth over £20 million.
- *ZZ v HMRC (2024)*: Acting on behalf of a healthcare company in a challenge to HMRC’s decision to issue an open market value direction.
- *DFS v HMRC [2022] UKFTT 153*: Lead counsel (leading Paul Reynolds) against Valentina Sloane KC in 2-week high-value VAT partial exemption dispute between HMRC and DFS (a FTSE company with £1 billion annual turnover).
- *Credit Suisse v HMRC*: Led by Owain Thomas KC in an appeal concerning the correct treatment of IT supplies. The value of the appeal is estimated at more than £100 million.
- *XX v HMRC*: Appeal concerning extent to which one of the world’s largest pharmaceutical companies can recover input tax on supplies of marketing services under the Tour Operators Margins Scheme.
- *Greencyc v HMRC*: Lead counsel (leading Rajkiran Barhey) in MTIC appeal.

## Recommendations

Client/solicitor testimonials and legal directory recommendations:

2024:

Chambers and Partners

Ranked in:

- Immigration: *“She is clear, direct and a pleasure to work with. She is incredibly clever and really in demand.” “Formidable but fair.”*
- Administrative & Public Law: *“Natasha is really impressive and she has a very collaborative approach to working.” “She is very clever and hard-working.”*
- Tax: *“Both an excellent drafter and really good on her feet.” “A very confident advocate, who presents authoritatively.”*

- Civil Liberties and Human Rights: *"I am trying and failing to think of a better junior. Her written work is up there with any barrister I can think of. She is clear, direct and a pleasure to work with. Incredibly clever and really in demand."*

#### The Legal 500

##### Ranked in:

- Tax – VAT and Excise: *Rising Star*
- Administrative Law and Human Rights: *Leading Junior*
- Immigration: *"Natasha is extremely bright, quick to see the key points in a case and very good on her feet. She has a real in-depth knowledge of Immigration law."*

##### 2023:

#### Chambers & Partners

##### Ranked in:

- Tax: *"Natasha is great at cross-examining and compelling in terms of her oral submissions". "She is very crisp and on point with submissions, and just an excellent advocate"*
- Administrative & Public Law: *"Natasha is a really excellent junior: very bright, efficient and utterly dependable". "She is extremely good with clients and really nice to work with"*
- Civil Liberties: *"An excellent practitioner"*

##### Legal 500:

##### Ranked in:

- Administrative Law & Human Rights: *'Superb written work. Excellent client skills. A very reliable team player.'*
- Immigration: *'Superb written work. Excellent client skills. A very reliable team player.'*
- VAT & Excise: *A rising star.*

##### 2022:

#### Chambers & Partners

##### Ranked in:

- Administrative & Public Law: *'She is incredibly diligent, reliable and an excellent team member. It's a really great experience working with her.'* *'A fantastic, extremely hard-working junior barrister.'*

- Human Rights: *'Natasha Barnes is brilliant. I would recommend her very highly.'*
- Immigration: *'An intelligent and thoughtful junior who is impressive.'*
- Indirect Tax: *'She argues her cases well, is bright and has great judgment.'* *'She is hard-working and has a very strong understanding of tax law.'*

Legal 500:

Ranked in:

- Administrative & Public Law: *'She is very clever and hard-working. She has great judgement – you feel much better knowing that she is in the team.'*
- Immigration: *'Very thorough and one of the best juniors around at drafting.'*
- VAT: *'Extremely hard working and a strategic thinker. Excellent client manner. Efficient. Responsive. A pleasure to work with. A highly talented all rounder.'*

Comments from previous directories:

- *'She is very responsible and always goes the extra mile. Very bright and easy to get along with'. 'She is very responsible and always goes the extra mile.'* (C&P 2021)
- *'A rising star with enormous capacity for hard work. She grasps the technical detail extremely well and is superb on her feet too.'* (Legal 500 2020).

## Beyond the Bar

Away from work, Natasha loves the outdoors and enjoys trying to improve her cooking.