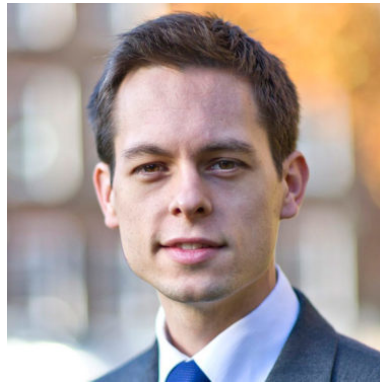


Called 2008

Michael Ripley



Michael advises a variety of corporate and private clients on contentious and non-contentious matters across a broad range of revenue law areas including direct and indirect tax. He also frequently appears in courts and tribunals in the UK on tax matters either with a leader or on his own.

Background

Michael qualified as a chartered accountant and was a manager in the tax department of a "Big 4" accountancy firm until 2006; he has also been a Visiting Tutor in European law at City University.

Michael now has more than 15 years of experience in litigating significant and high-value tax disputes in the UK both for and against HMRC.

Recent notable areas of litigation include:

- Computation of business profits, including cases involving disputed accounting matters.
- VAT exemptions for financial services

- The interpretation of double tax treaties
- VAT grouping
- The tax treatment of distributions
- Motive tests, where tax is alleged to have been one of the main objects of a transaction.
- SDLT reliefs and the distinction between residential and non-residential property

In addition, Michael advises on a broad spectrum of matters relating to the taxation of corporates and private individuals.

For example, in relation to corporates he has extensive experience in relation to loan relationships, the intangible assets regime and international tax issues such as diverted profits tax and double tax relief.

And in relation to private individuals Michael is familiar with many of the tax issues facing high-net worth individuals including the remittance basis, reliefs from CGT, the taxation of trusts and income tax/NICs on employment income (including disguised remuneration).

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- **Legal Information**

- Michael Ripley has professional liability insurance provided by the Bar Mutual Indemnity Fund Limited (of 90 Fenchurch Street, London EC3M 4ST) on a world-wide basis and subject to the terms of cover: see <http://www.barmutual.co.uk/>.
VAT number: 982748860

Notable Cases

Supreme Court

- Revenue and Customs v Royal Bank of Canada
- [Target Group Ltd v Revenue and Customs \[2023\] UKSC 35](#)
- [Revenue and Customs v SSE Generation Ltd \[2023\] UKSC 17](#)
- [Derry, R \(on the application of\) v Revenue and Customs \[2019\] UKSC 19](#)

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Court of Appeal

- [HMRC v LG Park HT1 Ltd & ors \[2023\] EWCA Civ 1193](#)
- [Revenue And Customs v LG Park HT1 Ltd & Ors \[2023\] EWCA Civ 1193](#)
- [Archer v HM Revenue and Customs \[2023\] EWCA Civ 626](#)
- [Investec Asset Finance Plc & Anor v Revenue And Customs \[2020\] EWCA Civ 579 \(30 April 2020\)](#)
- [Urenco Chemplants Ltd & Anor v Commissioners for His Majesty's Revenue And Customs \[2022\] EWCA Civ 1587](#)
- [The Quentin Skinner 2015 Settlement L & Ors v Revenue And Customs \[2022\] EWCA Civ 1222](#)
- [Regency Factors Plc v Revenue & Customs \(Rev1\) \[2022\] EWCA Civ 103](#)
- [Investec Asset Finance Plc & Anor v Revenue And Customs \[2020\] EWCA Civ 579](#)
- [Lloyds Banking Group Plc & Ors v Revenue And Customs & Anor \[2019\] EWCA Civ 485](#)
- [Greene King Plc & Anor v HMRC \[2016\] EWCA Civ 782](#)
- [HMRC v Lloyds TSB Equipment Leasing \(No 1\) Ltd \[2014\] EWCA Civ 1062](#)
- [Vocalspruce Ltd v HMRC \[2014\] EWCA Civ 1302](#)
- [ITV Services Ltd v HMRC \[2013\] EWCA Civ 1926](#)

High Court

- [Orbital Shopping Park Swindon Ltd, R \(on the application of\) v Swindon Borough Council & Anor \[2016\] EWHC 448 \(Admin\)](#)

Upper Tribunal - [Mudan & Anor v Commissioners for His Majesty's Revenue and Customs \[2024\] UKUT 307 \(TCC\)](#)

- [Bollinway Properties Ltd v Revenue And Customs \[2023\] UKUT 295 \(TCC\)](#)
- [Dollar Financial UK Ltd v Revenue And Customs \[2023\] UKUT 256 \(TCC\)](#)
- [JTI Acquisitions Company \(2011\) Ltd v Revenue and Customs \[2023\] UKUT 194 \(TCC\)](#)
- [Shinelock Ltd v Revenue And Customs \[2023\] UKUT 107 \(TCC\)](#)
- [Stuart Fox v Revenue and Customs \[2022\] UKUT 310 \(TCC\)](#)

- [HSBC Electronic Data Processing \(Guangdong\) Ltd and Others v Revenue and Customs \[2022\] UKUT 41 \(TCC\)](#)
- [Andrew and Tiffany Doe v Revenue and Customs \[2022\] UKUT 2 \(TCC\)](#)
- [Keith Fiander and Samantha Brower v Revenue and Customs \[2021\] UKUT 156 \(TCC\)](#)
- [Revenue and Customs v Inverclyde Property Renovation LLP & Anor \[2020\] UKUT 161 \(TCC\) \(27 May 2020\)](#)
- [Revenue and Customs v Inverclyde Property Renovation LLP & Anor \[2020\] UKUT 161 \(TCC\) \(27 May 2020\)](#)
- [Daniel Peters \(also known as Inkey Jones\) v HMRC \[2019\] UKUT 0058 \(TCC\)](#)
- [Barry Edwards v HMRC \[2019\] UKUT 0131 \(TCC\)](#)

First-tier Tribunal

- [Equity Advisory Ltd & Anor v Commissioners for His Majesty's Revenue and Customs \[2024\] UKFTT 953 \(TC\)](#)
- [Greene v Revenue and Customs \[2024\] UKFTT 872 \(TC\)](#)
- [Kennedy v Revenue & Customs \(CAPITAL GAINS TAX - entrepreneurs' relief\) \[2021\] UKFTT 3 \(TC\) \(05 January 2021\)](#)
- [Barclays Service Corporation & Anor v Revenue and Customs \[2024\] UKFTT 785 \(TC\)](#)
- [Lycamobile UK Ltd v Revenue and Customs \[2024\] UKFTT 638 \(TC\)](#)
- [Aspire in the Community Services Limited v Revenue & Custom \[2024\] UKFTT 176 \(TC\)](#)
- [Mediability Ltd v Revenue and Customs \[2023\] UKFTT 315 \(TC\)](#)
- [London School of Accountancy and Management Ltd v Revenue & Customs \[2022\] UKFTT 239 \(TC\)](#)
- [BES Commercial Electricity Limited v Revenue & Customs \[2021\] UKFTT 456 \(TC\)](#)
- [Vitol Aviation UK Ltd & ors v Revenue & Customs \(CORPORATION TAX - application for closure notices\) \[2021\] UKFTT 353 \(TC\) \(27 September 2021\)](#)
- [Hutchison 3G UK Ltd v HMRC \[2018\] UKFTT 289 \(TC\)](#)
- [GH Preston Partnership v HMRC \[2016\] UKFTT 296 \(TC\)](#)

- Greenbank Holidays Ltd v HMRC [\[2010\] UKFTT 109 \(TC\)](#)

- Urenco Chemplants Ltd & Anor v Revenue and Customs (Corporation tax - capital allowances)
[\[2019\] UKFTT 522 \(TC\)](#)

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