



Penny Hamilton

CEDR Accreditation: 2012

Tax Panel Member: 2012

Languages: English

Location: United Kingdom

"Penny gave impartial assistance to both sides providing an effective calming influence to resolve the dispute."

- Client Feedback

Overview

When HMRC announced that it would be prepared to use ADR, and particularly mediation, as a matter of resolving tax disputes, practicing barrister Penny Hamilton sought accreditation as a mediator from CEDR. Her great experience, honed by years of resolving tax disputes, on behalf of either the tax authorities or the taxpayer, combined with her CEDR Accreditation enables Penny to mediate disputes, particularly in the arcane and complex areas of indirect tax and duty.

Professional Background

Recognised in The Legal 500 and Chambers & Partners as a leading junior at the Tax Bar, Penny has extensive experience of disputes related to VAT, landfill tax, aggregates levy, climate change levy, insurance premium tax, excise and customs duties, and the impact of European Community law. Her expertise includes judicial review and references to the European Court of Justice.

Penny works with clients on disputes in the commercial, retail, financial, property, education and charitable sectors on a wide range of issues. She served on the Consultative Committee of the Review of HMRC's Powers, Deterrents and Safeguards and the Tax Appeals Stakeholders Group.

She has been voted Best in Tax Dispute Resolution in the Euromoney European Women in Business Law Awards in 2011.

Expertise

- Professional Negligence
- Tax

Dispute Experience

(Non-Neutral work in italics)

Over her long and varied career Penny has been involved in tax disputes from every aspect: as advocate, litigator, adviser, client handler and as an expert in Tribunal practice and procedure. This has taught her that litigation can often be an unpredictable solution and is always expensive in terms of management time, resources and hard cash.

In addition to the reported cases in which Penny has been involved, there are many which have never been reported because they were settled, on her advice and with her assistance, without the need to go to court.

Professional Negligence

- *Claim against a firm of accountants for damages for breach of contract and negligence for failing to make an election in relation to transfer losses within a group.*

Tax

- Dispute with HMRC about the classification for customs duty purposes of a large number of toys (bear and dolls' clothes and accessories).
- *Dispute about the denial by HMRC of a claim for input VAT on the grounds that the claimant knew or had the means of knowledge that the carbon-trading transaction was connected with a missing trader intra-Community (MTIC) fraud.*
- Dispute between a firm and former partner about a Tax refund from HMRC.

Personal Style

Penny is described by The Legal 500 as "client friendly, responsive", and her mediation style combines rigorous fact-finding and technical skills with an approachable and empathetic manner.

Feedback - Clients

- *"Penny gave impartial assistance to both sides providing an effective calming influence to resolve the dispute."*

- *"Her mediation skills, judgment and technical knowledge significantly contributed to the outcome on the day."*
- *"As a result of Penny's valuable and insightful support as an observer on one of my mediations, I asked her to be assistant mediator on a second tax mediation where again her mediation skills, judgment and technical knowledge significantly contributed to the outcome on the day."*
- *"Penny brought much to this mediation, not only in respect of her undoubted expertise in the subject matter of the dispute, but also in her calm, friendly and suitably authoritative approach to the parties themselves, which was of great assistance in bringing about a settlement."*
- A mediator whom she assisted described her approach as *"calm, friendly and suitably authoritative."*

Feedback - Directories

- Penny Hamilton *"knows her VAT and is sharp on the legal issues"* attaching to her cases. She is an expert on VAT, and on more tailored indirect taxes, such as insurance premium levies, landfill taxes and the Aggregates Levy. Hamilton has, of late, been working on the TNT Post case concerning VAT treatment of bulk mail deliveries (2013).
- Indirect taxation specialist Penny Hamilton *"has a huge breadth of knowledge"*, say sources.
- Penny Hamilton is an *"excellent, knowledgeable barrister", who has specialist expertise in landfill tax, climate change levy, aggregates levy and insurance premium tax matters"* (2011).
- *"The client-friendly, responsive Penny Hamilton."*

Taken from Chambers Guide to the Legal Profession and the Legal 500

Professional History

- 1972: Called to the Bar (Gray's Inn)
- 1973-1975: Chambers at 12 Old Square, Lincoln's Inn
- 1975-1987: Senior legal adviser to HM Customs & Excise
- 1987-1989: Deloitte, Haskins and Sells (senior manager, indirect taxes division)
- 1989-2000: Partner in PricewaterhouseCoopers (and predecessor firms)

- 2000 onwards: Pump Court Tax Chambers
- 2002: President of the Chartered Institute of Taxation
- 2003: Voted "VAT Rat of the Year"
- 2010: Elected Bencher of Gray's Inn
- 2011: Voted "Best in tax dispute resolution", Euromoney European Women in Business Law Awards
- 2012: CEDR accredited mediator
- 2013: Member of the CEDR Mediation Panel

Publications

- Consulting Editor of Halsbury's Laws of England (VAT and Landfill Tax).
- Author (with Oliver Conolly) **Hamilton on Tax Appeals** (Bloomsbury 2010).
- Author *VAT and Duties Appeals* (Tolley's 1995).
- *Hamilton on VAT and Duties Appeals* (Tolley 2001).
- Consultant Editor *VAT Business by Business Guide* (Tolley's 1998 & 1999).
- *Environmental Taxes Handbook* (Tolley's 2001).
- Editorial Boards, *De Voil's Indirect Tax Services* and *Tax Adviser*.
- Numerous articles published in the *British Tax Review*, the *ECJ Tax Journal*, *Taxation Tax Journal*, *Tax Adviser*.