PUMP COURT
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Roger Thomas

Roger Thomas' practice covers all areas of corporate and personal taxation. He has developed a particular profile in SDLT and VAT.

Career

Called 1979, Lincoln's Inn

Recent cases

Yarburgh Children's Trust v CCE (High Court); *Kerr v Brown Boyd v Brown* (Special Commissioners); *Public & Commercial Services Union v CCE* (High Court); *St Paul's Community Development Trust v CCE* (High Court); *PJG Developments Limited v CCE* (VAT Tribunal); *Messenger Leisure Developments Limited v CCE* (Court of Appeal); *Marshall Motor Group v HMRC* (VAT Tribunal); *St Helen's School v HMRC* (High Court); *Telent plc v HMRC* (VAT Tribunal); *Northampton Theatres Trust v HMRC* (VAT Tribunal); *HSBC v HMRC* (ECJ); *Atrium Club Ltd v HMRC* (VAT Tribunal).

Publications

VAT (Halsbury's Laws of England)

Customs & Excise Duties (Halsbury's Laws of England)

Customs Duty (De Voil Vol 6)

Memberships

VAT Practitioners Group

Stamp Tax Practitioners Group

Revenue Bar Association

London Common Law & Commercial Bar Association

Education

Portsmouth Grammar School

St John's College, Oxford University (BA Jurisprudence, 1st; BCL, 1st)

The Chambers Guide says...

Tax: Corporate Tax
Ranking: Leading Juniors

Roger Thomas has over 30 years of experience at the Bar. His corporate tax practice is highly regarded, and he is frequently instructed by top multinational companies and major accountancy firms. He has recently been representing the taxpayer in a case examining sub-sale relief in stamp duty land tax (2013)

Roger Thomas has been at the forefront of some significant cases, none more impressive than his work on behalf of the Revenue in the major HSBC v HMRC dispute at the ECJ. He has a broad client base which includes major legal and accountancy firms, multinational organisationas and political parties (2012)

Tax: Indirect Tax
Ranking: Leading Juniors; Band 1

With over 30 years' experience at the Bar, Roger Thomas is a man with an enviable knowledge of the law relating to indirect tax. He typically advises organisations on stamp duty land tax (SDLT) and VAT matters, and recently acted in Harrison v HMRC, securing a win for his taxpayer client (2013)

Roger Thomas is "very good at the technical stuff", according to market commentators. He is particularly focused on VAT and Stamp Duty Land Tax (SDLT) matters, and has been involved in various ECJ and Supreme Court cases. Thomas has an especially strong reputation in the arts, music, theatre and education sectors (2012)

The Legal 500 says...

Tax: Corporate and VAT
Rankings: Corporate Tax: Leading Junior, 1st tier; VAT: Leading Junior, 1st tier

Roger Thomas appeared in DV3-SDLT, concerning the sub sale relief in SDLT (2012)

Roger Thomas is 'succinct and responsive, and gives well-considered advice' (2011)

the 'shrewd' Roger Thomas is highly regarded (2010)

Roger Thomas is recommended for his indirect tax practice and is particularly strong across stamp duty and property matters (2009)

Related judgments

28 February 2013 – First-Tier Tribunal
Longridge on the Thames v The Commissioners for Her Majesty's Revenue & Customs
05 November 2012 – Upper Tribunal
The Commissioners for Her Majesty's Revenue & Customs v DV3 RS Ltd Partnership
24 May 2011 – First-Tier Tribunal
Harrison v The Commissioners for Her Majesty's Revenue & Customs
23 February 2011 – First-Tier Tribunal
DV3 RS Limited Partnership v The Commissioners for Her Majesty's Revenue & Customs
30 September 2010 – First-Tier Tribunal
Oliver Iny v The Commissioners for Her Majesty's Revenue & Customs
10 June 2010 – ECJ
Future Health Technologies Ltd v The Commissioners for Her Majesty's Revenue & Customs

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