

## TAX CONTROVERSY

### OVERVIEW

The current tax climate is characterised by complex legislation, increased tax regulation, a rising number of investigations by tax authorities, and more sophisticated litigation. Bryan Cave Leighton Paisner's dedicated tax controversy team can help manage tax risk and prevent, settle and litigate disputes at every stage. Our team is renowned in the global market for our commercial and strategic awareness and is focused on achieving the best outcome for our clients.

We have a specialist focus on corporate tax risk, and deep experience in the interaction between tax controversy and regulatory issues, assisting our clients to manage risk through effective systems and controls and minimising the risk that a dispute with the tax authority will arise.

However, when a dispute does arise we are fully able to protect your interests. We are uniquely well-placed to advise on all aspects of tax disputes, from the earliest stage of corporate tax risk and compliance through to litigation. We are proficient litigators in all courts in the UK and the US.

### GLOBAL TAX SPECIALISTS

Our tax controversy team integrates the experience of our tax lawyers and litigation specialists from offices across the world. Our dedicated team has been recognised for its ability to deal with all types of tax related disputes including corporate and personal income tax, VAT, NIC, SDLT, and customs issues.

Our global work includes:

- Tax risk management, with a focus on the Criminal Finances Act 2017
- Employment tax related enquiries (PAYE and NICs)
- Corporation tax disputes
- SDLT enquiries
- Customs investigations
- VAT claims and audits

- Advising on HMRC information requests across all taxes.

## MEET THE TEAM



### **Kate Ison**

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## RELATED PRACTICE AREAS

- Tax & Private Client
- Investigations
- International Trade

## EXPERIENCE

- Acting for a German real estate investment firm on a multi-million pound SDLT litigation against HMRC;
- Advising a multi-national on a customs investigation by HMRC, which was resolved with no assessment to tax or criminal sanctions;
- Advising a hedge fund on a £20 million PAYE and NICS enquiry;
- Acting for a multi-national corporate on VAT repayment claims which involve complex issues of domestic and EU law;
- Acting for a number of banks in relation to risk assessment and measures to govern risk in connection with the corporate criminal offence of failure to prevent tax evasion introduced by the Criminal Finance Act 2017

- Represented a US multi-national Fortune 50 company in connection with a multi-year IRS audit on transfer pricing issues, debt financing, research and development credit, deductibility of transaction expenses, captive insurance matters, in which we reduced the proposed assessment by 80%
- Defended IRS' denial of \$19.3 million in deductions for transaction expenses claimed by a target company and obtained settlement with IRS Appeals permitting more than 80% of the claimed deductions
- Defend engineering company in connection with audit of ozone depleting chemicals excise tax, research and development credit and domestic production activities deduction, each resulting in no tax due
- Served as quasi-internal tax counsel for Fortune 50 corporation supervising tax counsel and accountants with more than 100 active state tax controversies. Additionally, served as primary State tax counsel in several states and as primary federal tax counsel on audits related to the research and development credit and the domestic production activities deduction
- Assisted payroll processing company in defending the imposition of over \$6.4 million in penalties
- Defend and appeal coal producer's depletion deductions
- Assist various corporations and non-profit organizations in obtaining penalty abatement for the failure to timely file tax returns, pay taxes, and make timely deposits

## RELATED INSIGHTS

Insights

Mar 06, 2024

### Spring Budget 2024

It has been a busy Budget for the real estate sector today, particularly for the residential sector. The big announcement was the proposal to abolish SDLT's multiple dwellings relief ("MDR"). This came as a surprise and for those seeking to rely on the relief for a completion on or after 1 June 2024, they may have been racing to exchange today to lock in MDR on the acquisition. However, there was some good news for those trying to access the housing market. The government is proposing to withdraw the furnished holiday letting regime and reduce the higher rate of CGT for those who pay CGT on selling residential properties as these are intended to improve access to housing. But elsewhere reform for SDLT was relatively light. The government did not respond to lobbying in a few targeted areas. A downsizer's relief and keeping the current lower thresholds beyond March 2025 were not mentioned. In further good n...

News

Sep 07, 2023

## **BCLP recognized in 'World Tax' rankings 2023**

Insights

Aug 12, 2022

## **An update on relying on oral evidence from abroad in the UK Tax Tribunal**

In this blog, we consider the First-tier Tribunal (Tax Chamber)'s recent update to its guidance for parties wishing to rely on evidence given by a witness from outside the UK.

Awards

November 4, 2021

## **U.S. News - Best Lawyers® 'Best Law Firms' 2022**

Awards

October 22, 2021

## **Chambers UK 2022**

Insights

4 February 2021

## **VAT on dilapidations – where are we?**

Insights

25 June 2020

## **UK Announces 6 month delay to initial DAC 6 reporting deadlines**