



Matheu Smith Consultant Solicitor

Jurisdiction: England & Wales

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Overview

Matheu specialises in dealing with disputes involving tax issues, including disputes with HMRC.

He often works alongside a client's existing advisors to help to manage and control the procedural aspects of the litigation process, to gather and prepare the client's evidence and to analyse the opponent's evidence, tailoring his role to what is needed in each case. He is highly regarded for finding pragmatic and cost-effective ways to deal with even the most complex cases.

Expertise

- All aspects of the statutory appeal processes for all direct and indirect taxes and customs duties including proceedings before the first-tier and upper tribunals and all levels of the conventional court system.
- All other forms of litigation and ADR processes which feature tax-related issues such as Insolvency Act proceedings where the insolvent entity is said to have debts to HMRC and professional negligence claims concerning tax advice.
- Assisting with HMRC enquiries, the preparation and submission of applications to HMRC's clearance services and otherwise helping clients to try to identify and, if possible, avoid potential disputes with HMRC.
- Making use of the ADR processes HMRC is willing to follow and otherwise negotiating settlements with HMRC.

Cases

- Dealt with a broad range of disputes arising from tax planning including film investment schemes and other sideways loss relief schemes, EBT schemes, contractor schemes, SDLT schemes.
- Advised companies caught up in HMRC's crackdown on MTIC VAT fraud and in other instances where HMRC has sought to rely on the 'knew or should have known' principle to render third parties liable for VAT lost to fraud in related transactions.

- Dealt with claims pursued by liquidators against individuals that controlled or were connected with failed companies that owed substantial debts to HMRC including claims based on unlawful and fraudulent trading and breach of fiduciary duties. Also acted for both liquidators and those facing claims brought by liquidators.
- Challenged through tribunal proceedings and judicial review HMRC's failure to properly exercise its powers in relation matters such as the proper conduct of its investigations.
- Acted in customs and duties disputes arising from incorrect tariff classification, origin issues, the customs warehousing scheme and breach of export controls.
- Acted in professional negligence claims concerning tax advice.

Recognition

- Member of the VAT Practitioners Group ('VPG')
- Member of the Solicitors Association of Higher Court Advocates ('SAHCA')

Career

2011	Qualified as a Solicitor Advocate
2008	Keystone Law <i>Consultant Solicitor</i>
2005-2008	The Khan Partnership <i>Senior Solicitor</i>
2001-2005	DLA <i>Solicitor</i>
1996-2001	Nelsons <i>Trainee Solicitor then Solicitor</i>
1999	Qualified as a Solicitor