

Isabel McArdle

Call: 2008



Isabel McArdle practises in tax, healthcare law (including clinical negligence, cross-over public law matters, personal injury and inquests) and public law (including judicial reviews in the tax field, human rights and public inquiries). She is recommended in the Legal 500 2022 Guide as *"thorough, utterly dependable, conscientious and compassionate – a delight to work with."*

Isabel has a breadth of experience acting in tax, rating and duties matters for taxpayers and HMRC. She regularly appears against silks. Her forensic advocacy skills have been deployed in a wide range of cases including VAT abuse of rights in VAT, domestic and non-domestic rating and tax judicial reviews.

Isabel's healthcare and public law work is extensive, including complex inquests raising multiple Article 2 ECHR issues, clinical negligence trials and public inquiries.

"Isabel is a pleasure to work with. She brings a wealth of experience and ability to grasp the crux of a complex area of evidence."

Legal 500 2025

"She is thoughtful, considered and measured which is highly valuable with any advocacy, but particularly within a trial setting."

Chambers & Partners 2024

"Isabel produces sound advice and is very client friendly and easy to engage with." "Her advocacy skills are brilliant. Isabel is able to powerfully cross-examine witnesses, and lead them to concessions without being aggressive."

Chambers & Partners 2024

"Isabel is a very versatile performer, who puts forward really good arguments."

"She is a brilliant communicator, very forensic with the experts."

Legal 500 2025

Tax & Rating

Isabel has extensive experience in VAT, customs, excise and rating, including in complex, high-profile litigation. She has appeared in a large number of trials, judicial reviews and appellate hearings. She acts for taxpayers and HMRC.

In VAT, Isabel has appeared in important cases on abuse of rights, the land exemption and legitimate expectation. As well as classification disputes in customs matters, Isabel has appeared in alcohol duties cases, among other duties. Her rating experience includes both domestic and non-domestic rating, and a recent significant case on when a hereditament ceases to exist for domestic rating purposes. She is a current appointee of the Attorney General's A Panel.

Listen to Isabel discuss Taxation and Human Rights on episode 93 and the use of Henry VIII powers on ep. 143 of our podcast Law Pod UK [here](#).

Selected Cases

- **Hotel La Tour Ltd v HMRC** (FtT, Upper Tribunal, Court of Appeal, question of whether input costs were directly and immediately linked to an exempt share sale or general taxable activity)
- **KRS Finance Ltd v HMRC** (FtT, partial exemption special method and direct and immediate link in the marketing context)
- **Simple Energy Ltd v HMRC** (FtT, characterisation and direction of supply in VAT)
- **Realreed Ltd v HMRC** (High Court, judicial review concerning legitimate expectation in relation to application of the VAT land exemption)
- **Uddin v HMRC** (Upper Tribunal, test for permission to appeal out of time)
- **Sports Invest UK Ltd v HMRC** (FtT, identification of the VAT supply for which consideration was paid)
- **Mediability Ltd v HMRC** (FtT, pending Upper Tribunal, strike out application in the context of abuse of law)
- **Bunyan (VO) v Patel** (High Court, question of when a hereditament ceases to exist in domestic rating)
- **City YMCA London v HMRC** (FtT, the land exemption to VAT)
- **Parnham and Wild v HMRC** (FtT, Upper Tribunal, excise duty related strike out application, FtT substantive hearing pending)
- **Adelekun v HMRC** (FtT, jurisdiction and powers of the FtT when considering facts already determined by a previous FtT)
- **Realreed Ltd v HMRC** (FtT, the land exemption to VAT, hotels and "similar establishments")
- **Paul Newey T/A Ocean Finance v HMRC** (Upper Tribunal, Court of Appeal, remitted FtT appeal, abuse of law in the context of an offshore structure, in the field of VAT)
- **Universal Cycles Ltd, Brands Holdings Ltd & SportsDirect.com Retail Ltd v HMRC** (High Court, pending FtT, customs duty, anti-dumping duty and VAT on imported bicycles)

- **Sub One Ltd T/A Subway v HMRC** (Upper Tribunal, Court of Appeal, VAT liability of the supply of takeaway food)
- **Wilmslow Financial Services Ltd v HMRC** (FtT, characterisation of supplies and abuse of law in the context of an offshore structure, in the field of VAT)
- **Whittalls Wine Ltd, European Food Brokers Ltd v HMRC** (FtT, Upper Tribunal, system of approvals for duty suspended alcohol)
- **SDM European Transport Ltd v HMRC** (FtT (twice), Upper Tribunal (twice), duty suspended alcohol movements)

Clinical Negligence

Isabel's experience is wide ranging and includes birth injuries, wrongful birth, surgical complications, and orthopaedic injuries. She has particular experience in human rights claims arising in the healthcare setting.

Her inquest experience includes surgical problems and general practice diagnosis and referral.

Selected Cases

- **Ian Paterson litigation:** part of a team of 1COR barristers led by Lizanne Gumbel QC, for various Claimants against a Consultant Breast Surgeon facing allegations including performing an unauthorised mastectomy technique and unnecessary surgical procedures.
- **Inquest into the Death of John Moore-Robinson:** acted for the family of the Deceased, whose internal bleeding was not diagnosed at A&E, resulting in his death shortly after. This was a second inquest, involving care provided by the Mid Staffordshire NHS Foundation Trust.

Personal Injury

Isabel's experience includes in particular personal injury claims where there is also a human rights element, with a focus on prisons, hospitals and the military.

Listen to Isabel discuss lawsuits against the police for arrest operations on episode 23 of our podcast Law Pod UK [here](#).

Selected Cases

- **Challenger 2 litigation:** junior counsel for the Defendant in joined cases involving questions of combat immunity and the imposition of a duty of care in a warzone.
- **B v Ministry of Defence:** junior counsel for the Defendant in the Supreme Court. This major authority concerned nuclear testing in the South Pacific in the 1950s, and clarified the law on limitation in personal injury actions.

Public Law

Isabel practises in both Claimant and Defendant public law and human rights cases, including in the fields of healthcare, tax, and immigration. She has extensive judicial review experience in the High Court and Upper Tribunal (Immigration and Asylum Chamber).

She is appointed to the Attorney General's A Panel of Civil Counsel.

Selected Cases

- **Association of British Insurers v The Lord Chancellor, Association of Personal Injury Lawyers (Interested Party)**: led by Philip Havers QC acted for the Interested Party and supported the Lord Chancellor in resisting an application for interim relief and judicial review, challenging the Lord Chancellor's decision to announce the result of her review of the discount rate, used to calculate future personal injury losses, in early 2017.
- **MF v Secretary of State for Defence**: acted for the Appellant in an appeal which clarified key aspects of the War Pensions Scheme.
- **The Al Sweady Public Inquiry (2010-2014, Chairman: Sir Thayne Forbes)**: led by Neil Garnham QC, acted for the military witnesses. This Inquiry concerned events in Iraq during and after a 2004 battle.
- **Baha Mousa Public Inquiry (2010, Chairman: Sir William Gage)**: led by Neil Garnham QC for the military witnesses. This Inquiry concerned events in Iraq following the invasion of 2003, and British handling of Iraqi detainees.

Inquests

Isabel regularly acts in inquests, typically involving clinical negligence, prison and/or human rights issues.

Her experience includes inquests arising from surgical errors, failures by GPs to refer patients to hospital, prison deaths of a self-inflicted nature and inquests in which the state may have played a role in the death through a failure to implement appropriate healthcare systems (Article 2 ECHR).

Selected Cases

- **Re RM (2021)**: acted for the family of the Deceased at an inquest into a death caused by venous thromboembolism following inadequate prophylactic medication and pharmacy corrections to the prescription not being acted on.
- **Re PJCR (2021)**: acted for the Ministry of Justice at an Art. 2 inquest into the self-inflicted death of a prisoner.
- **Re JK (2021)**: acted for a government department at an inquest into the self-inflicted death of an employee at its premises.
- **Re CJWW (2020)**: acted for the family of the Deceased at an Art. 2 inquest into the death of a prisoner.

with epilepsy and a complex drug history.

- **Re IMW (2020)**: represented a doctor at an inquest into the death of a professional rugby player from a rare condition.
- **Re DAS (2020)**: acted for the family of a teenage girl who died during elective dental surgery.
- **Re HH (2020)**: acted for the family of the Deceased at an inquest into the death of a man from a fractured neck following a fall in hospital, with complex causation issues.
- **Re GW (2020)**: represented the family of the Deceased at an Art. 2 inquest into the death of a prisoner following a prolonged period in which prison healthcare failed to supply the correct prescribed medication. The jury found that systemic failures contributed to the death.

Appointments

- Attorney General's A Panel of Civil Counsel (2024 – present)
- Attorney General's B Panel of Civil Counsel (2020 – 2024)

Awards

- Hardwicke Scholarship, Lincoln's Inn (2007)
- Lord Denning Scholarship, Lincoln's Inn (2007)

Education

- BA (Hons) in Jurisprudence, Brasenose College, University of Oxford (2007)

Memberships

- CALBA
- PIBA
- RBA
- VAT Practitioners Group

Publications

- Contributor to the 1COR Quarterly Medical Law Review (QMLR)
- Law Pod UK, Episode 23, 93 & 143.