



1 CROWN OFFICE ROW

## Natasha Barnes

Call: 2010



Natasha Barnes is a highly-regarded junior who acts in a variety of sensitive and complex cases focusing on judicial review, indirect tax and other areas of public and human rights law. She appears before the Supreme Court, Court of Appeal, the Administrative Court and the Tribunals (Tax and Immigration Chambers).

Natasha advises a wide spectrum of clients including individuals, companies, public authorities and government departments. She is a member of the Attorney General's A Panel.

*"She is very crisp and on point with submissions, and just an excellent advocate."*

**Chambers & Partners 2023**

*"Natasha is a really excellent junior; very bright, efficient and utterly dependable." "An excellent practitioner."*

**Chambers & Partners 2023**

*"Natasha is extremely bright and her drafting is impeccable."*

**Legal 500 2023**

## Tax

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Natasha's practice covers litigation and advice across all areas of indirect tax, and she is particularly sought after for challenges brought by way of judicial review.

She regularly appears before the Court of Appeal, High Court, Upper Tax Tribunal and in high value appeals heard in the First-tier Tax Tribunal. Those cases have involved the interpretation of EU directives, fiscal

neutrality, the place of supply, triangulation, human rights in relation to tax law, the excise warehousing scheme and the alcohol wholesaler registration scheme.

## Selected Cases

- **Borough Council of Kings Lynn v HMRC [2022] UKUT 00326**: Acting on behalf of a local authority in the Upper Tribunal in a challenge to HMRC's decision concerning the correct VAT treatment of pay-as-you-go parking.
- Success on behalf of taxpayer in a judicial review challenge to HMRC's failure to allow late amendments to a tax return.
- **Ampleward Ltd v HMRC [2021] EWCA Civ 1459**: Lead counsel in Court of Appeal case concerning the lawfulness of the 'fall back' provisions relating to acquisition tax due on cross-border supplies.
- Acting on behalf of a healthcare company in a challenge to HMRC's decision to issue an open market value direction.
- **Life Services v HMRC [2020] 1 WLR 2828**: Success in lead cases before the Court of Appeal addressing whether supplies could be treated differently for VAT purposes across the devolved nations.
- **KSM Henryk Zeman v HMRC [2021] UKUT 182**: Appeared as sole counsel in an important Upper Tribunal appeal concerning whether the FTT has jurisdiction to consider public law arguments in an appeal.
- **R (on the application of Seabrook Warehousing Ltd) v HMRC [2019] EWCA Civ 1357**: Success in Court of Appeal arising out of a judicial review challenge that the due diligence requirements imposed on alcohol traders were unlawful and disproportionate.
- Lead counsel in a complex partial exemption dispute involving a two week trial before the FTT in March 2022.
- Advised in a £50 million VAT dispute concerning the correct treatment of supplies across a corporate group.

## Public Law

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Natasha advises and acts for a range of private and government clients across a wide spectrum of administrative and public law. She is a member of the Attorney General's A Panel.

## Selected Cases

- **GA v SSHD**: Sole counsel in a case before the Court of Appeal concerning whether the Special Immigrations Appeals Commission can refuse a remedy having concluded the SSHD's decision to refuse GA naturalisation was procedurally unfair on review.
- **Shahi v SSHD**: Sole counsel in this case concerning the circumstances in which a grant of interim relief should be treated as success for the purposes of granting a Claimant his costs in a judicial review claim where the claim settles before substantive determination by the Court.
- **Legal challenge to MI5 agents engaging in criminal activity (ongoing)**.
- **Carr v Secretary of State for Justice (2020)**: Judicial review of decision not to relax claimant's prison conditions brought. Appeared unled for Secretary of State. Challenge dismissed.

- **R (Saifullah) v Ministry of Defence (2020)**: Challenge to adequacies of the investigation into the killing of four Afghan nationals by British armed forces in 2011.
- **R v SSHD [2019] EWHC 1772 (Admin)**: Junior counsel in high profile litigation challenging the use of children as informants in criminal investigations, known as 'child spies.'
- **R (TN & US) v Secretary of State for the Home Department [2018] EWCA Civ 2838**: Junior Counsel in joined lead cases concerning the lawfulness of the Detained Fast Track Rules 2005. 10,000 appeals were heard under the Rules. Appeal and judicial review claim dismissed, currently on appeal to the Supreme Court (2020).
- **R (NM) v Secretary of State for the Home Department [2017] EWHC 2798 (Admin)**: Sole counsel in a complex trafficking claim involving a 3-day hearing before the High Court.
- **R (Nawaz) v Secretary of State for the Home Department [2017] UKUT 288 (IAC)**: Sole counsel in a Judicial Review challenge arising out of the ETS language testing fraud.
- **R (Siddique) v Secretary of State for the Home Department [2016] EWCA Civ 570**: Sole counsel in proceedings before the Court of Appeal. Natasha successfully argued that the Secretary of State acted lawfully in refusing to issue an appealable removal decision to the Appellant. The Court of Appeal praised parties' 'helpful and realistic' submissions.

## Immigration

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Natasha specialises in immigration matters and has experience appearing before the Supreme Court, Court of Appeal, High Court and Upper Tribunal in applications for Judicial Review and substantive appeals. She has experience in a wide range of areas including trafficking, asylum, human rights, unlawful detention, deportation, fresh claims, cases under the Points Based System and other immigration appeals. She is recommended as a leading junior by Chambers & Partners and the Legal 500.

Natasha also has developed vetting security clearance and is instructed in a number of national security appeals before the Court of Appeal, High Court and the Special Immigration Appeals Commission.

### Selected Cases

- **GA v SSHD**: Sole counsel in a case before the Court of Appeal concerning whether the Special Immigrations Appeals Commission can refuse a remedy having concluded the SSHD's decision to refuse GA naturalisation was procedurally unfair on review.
- **Shahi v SSHD**: Sole counsel in this case concerning the circumstances in which a grant of interim relief should be treated as success for the purposes of granting a Claimant his costs in a judicial review claim where the claim settles before substantive determination by the Court.
- **TN (Vietnam) v Secretary of State for the Home Department [2021] UKSC 41**: Junior Counsel in joined lead cases concerning the lawfulness of the Detained Fast Track Rules 2005. 10,000 appeals were heard under the Rules. Appeal dismissed by the Supreme Court.
- **PN (UGANDA) v SSHD [2020] EWCA Civ 1213**: Court of Appeal decision concerning asylum cases. Awaiting permission to appeal to the Supreme Court.
- **MIR v SSHD [2020] UKAITUR JR/818/2016**: Judicial review of decision to revoke indefinite leave to remain due to deception when obtaining leave.
- **S2 v SSHD (2020)**: S2 appealed decision to exclude him on the basis that he posed a threat to national

security. Appeal dismissed by SIAC.

- **QA v SSHD (2020)**: Appeal to refused naturalisation as a British citizen due to association with Islamist extremists.
- **Pham v SSHD [2018] EWCA Civ 2064**: Junior Counsel in high profile appeal, which has been heard in the Supreme Court (*Pham v SSHD* [2015] UKSC 19), concerning deprivation and citizenship.
- **S2 v Secretary of State for the Home Department [2018] EWHC 993 (Admin)**: Junior Counsel in judicial review raising novel issues about when the Secretary of State could revoke an individual's indefinite leave to remain on the basis of national security, and the court's discretion to grant interim relief in such cases.
- **R (TN & US) v Secretary of State for the Home Department [2017] EWHC 59 (Admin)**: Junior Counsel in joined lead cases concerning the lawfulness of the Detained Fast Track Rules 2005. 10,000 appeals were heard under the Rules. The Court of Appeal has granted permission to appeal.
- **R (NM) v Secretary of State for the Home Department [2017] EWHC 2798 (Admin)**: Sole counsel in a complex trafficking claim involving a 3-day hearing before the High Court.
- **R (Nawaz) v Secretary of State for the Home Department [2017] UKUT 288 (IAC)**: Sole counsel in a Judicial Review challenge arising out of the ETS language testing fraud.
- **R (Siddique) v Secretary of State for the Home Department [2016] EWCA Civ 570**: Sole counsel in proceedings before the Court of Appeal. Natasha successfully argued that the Secretary of State acted lawfully in refusing to issue an appealable removal decision to the Appellant. The Court of Appeal praised parties' 'helpful and realistic' submissions.
- **R (Adesanya) v Secretary of State for the Home Department [2016] EWHC 1165 (Admin)**: Sole counsel in Judicial Review proceedings involving issues of people trafficking, unlawful detention, deportation and certification of human rights claims.
- **Secretary of State for the Home Department v AG**: Sole counsel for AG in a substantive appeal arising out of deportation proceedings. The Upper Tribunal subsequently refused the SSHD's appeal and praised Natasha's 'able and concise submissions' in their written determination.

## Inquests

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Natasha is experienced in coroner's inquests, having represented interested persons in Article 2 inquests involving the deaths of children in hospital, persons in custody and soldiers serving overseas.

## Selected Cases

- **Inquest of Lexie Harrison**: Appeared on behalf of Lexie's grandparents and legal guardians after Lexie, who suffered from Infantile Refsum's disease, died aged 2 and a half following complications resulting from an endoscopy. Involved examining numerous consultant hepatologists, paediatricians and medical expert witnesses over the course of a 6 day Inquest.
- **Inquest of RLD**: Appeared on behalf of the deceased's commanding officer after RLD was killed whilst serving in Afghanistan.

## Appointments

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- Attorney General's civil panel (A panel) (present)
- Attorney General's civil panel (B panel) (2019-2022)
- Attorney General's civil panel (C panel) (until 2019)
- Equality & Human Rights Commission (C panel)
- SFO Prosecution Panel (C panel)

## Education

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- BA (Hons) – History
- James Crouch Scholar
- Major Scholar (Gray's Inn)
- Dorothy Forster Sturman Award, Cambridge University
- Ligner Scholar, Cambridge University

## Memberships

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- YFLA