

## Sarabjit Singh KC

Call: 2001 KC: 2018



Sarabjit (Sab) Singh KC specialises in tax, including the interface between tax and public law. He is ranked as a leading silk in tax by both Chambers and Partners and the Legal 500, and has been described in those directories as an *"incredible advocate and tactician"* who is *"very insightful and can articulate complex concepts in an easy to digest way"*, whose *"drafting is fantastic"* and whose *"technical skills and written submissions are excellent"*. Sab also specialises in public law in its own right, and frequently appears in judicial review and tax cases in the highest courts, including regular appearances in the Court of Appeal and Supreme Court.

Sab primarily acts for taxpayers across a whole range of taxes, principally indirect tax but including direct tax also. He has appeared in some of the most heavyweight cases in tax as well as public law in the last few decades, as outlined in the description of his practice in each of those areas below, and continues to act in major tax and public law matters.

Prior to becoming a silk, Sab was appointed to each of the Attorney General's A, B and C panels, and it was through his work on the panels that Sab acted in the most complex and high-profile cases in his areas of practice. His excellence in advocacy in the higher courts was recognised by his appointment as Queen's Counsel in 2018, whilst still in his thirties. Sab now uses the insights and experience he gained acting for the government as a junior to benefit his taxpayer clients in his practice as a silk.

Outside of his practice, Sab is involved in work promoting access to the Bar and retention in the profession of those from underrepresented groups. Being from an underrepresented group himself, he feels strongly that barriers to access should be broken down, and encourages those from working class and state school backgrounds to see the Bar as an option for them. He is also a member of the Bar Council's Equality, Diversity and Social Mobility Committee, with a particular interest in ensuring the fair allocation of publicly funded work.

*'An incredible advocate and tactician. He provides hands-on and easy to digest advice and on the substantive elements of a case and overall litigation strategy.'*

Legal 500 2025

*"Sarabjit is technically excellent when handling VAT and customs duty matters. He is able to explain complex EU and UK regulations and case law in a clear, logical and concise manner which the clients greatly appreciate."*

Chambers & Partners 2024

*"He gets under the skin of a matter and translates complex technical wording to apply it to client situations."*

Chambers & Partners 2023

*"His technical skills and written submissions are excellent, but he is also a very able and compelling advocate."*

Chambers & Partners 2023

## Tax & Rating

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Sab acts for taxpayers and ratepayers and has appeared in numerous landmark cases over the last few years. These include the *British Film Institute* litigation on the VAT cultural exemption that went to the European Court of Justice, appearing as sole counsel in the *Amoena* appeal which is the only ever customs case to have gone to the House of Lords or Supreme Court, acting as lead counsel in the seminal rating case of *Newbiggin v Monk* in the Supreme Court and appearing again in the Supreme Court in the major VAT case of *SAE Education Ltd*.

### Selected Cases

#### Tax & Duties

- **Food liability and VAT (2025):** Acting for various taxpayers in food liability VAT cases challenging HMRC's failure to zero rate particular products.
- **CCHG Ltd v HMRC (2025):** Acting for taxpayer in high value appeal against HMRC's refusal to accept that vapes are pharmaceutical products designed to help people stop smoking tobacco and should therefore be subject to the reduced VAT rate.
- **Charge My Street Ltd v HMRC (2025):** Acting for taxpayer in appeal seeking to recover overpaid VAT on supplies of electricity, which is likely to have widespread interest and impact.
- **Hotelbeds UK Ltd v HMRC (2024):** Acting for taxpayer in judicial review claim against HMRC claiming breach of legitimate expectation and failure to follow guidance, and also representing taxpayer in simultaneous statutory appeal.
- **HMRC v Gray & Farrar International LLP [2023] EWCA Civ 121:** Succeeded before Court of Appeal in VAT case on place of supply of services of a high-end matchmaking agency, which established the existence in English law of a 'predominant element test' when characterising single supplies.
- **Mainpay Ltd v HMRC [2022] EWCA Civ 1620:** Succeeded as lead counsel in Court of Appeal on whether a supply was of exempt medical care.

- **HMRC v Kishore [2021] EWCA Civ 1565**: Acted as lead counsel in case in the Court of Appeal on the correct approach in the tax tribunal to abuse of process and Article 6 of the ECHR in the context of a previous struck out appeal.
- **X Inc (2021)**: Acted for US-based taxpayer on application of VAT welfare exemption to supplies made in UK.
- **Claims Advisory Group Limited v Revenue and Customs [2021] UKUT 199 (TCC)**: Acted in case on whether fee received for recovery of overpaid PPI fell within the VAT insurance exemption.
- **Malca-Amit (UK) Ltd v HMRC [2021]**: Acted as sole counsel for taxpayer in appeal concerning liability to duty on significant importation of rough diamonds.
- **Sporting Wholesale Ltd v HMRC [2021]**: Acted as sole counsel for taxpayer in multi-pronged attack on HMRC for repeated interceptions of company's goods for no proper reason; case involved simultaneous judicial review, human rights and statutory challenges against HMRC.
- **SAE Education Ltd v HMRC [2019] UKSC 14**: Appeared as sole counsel for HMRC in the Supreme Court in case about what an entity needs to show to establish that it is a college 'of' a university for the purposes of the VAT education exemption.
- **Case C-592/15, Commissioners for HMRC v British Film Institute [2017] STC 681**: Successfully appeared before the Court of Justice of the European Union in case about whether Member States are permitted to choose which cultural services to exempt for the purposes of applying the cultural exemption from VAT.
- **Amoena (UK) Ltd v HMRC [2016] UKSC 41, [2016] 1 WLR 2904**: Appeared as sole counsel for the Revenue in the Supreme Court in customs duty case on the meanings of 'part' and 'accessory'.
- **South African Tourist Board v HMRC [2014] UKUT 280 (TCC), [2014] STC 2650**: Succeeded in appeal on the issue of whether a tourist board owned by the South African government was making supplies of marketing services for consideration to the government.
- **Vehicle Control Services Ltd v HMRC [2013] EWCA Civ 186, [2013] STC 892**: Appeared before Court of Appeal in case on whether charges collected by a parking enforcement company were outside the scope of VAT as either damages for breach of contract or damages for trespass.
- **British Association of Leisure Parks, Piers & Attractions Ltd v HMRC [2013] UKUT 130 (TCC)**: Successfully appeared before the Upper Tribunal (Tax and Chancery Chamber) on the issue of whether a trade association's primary purpose was political lobbying and whether it would be unjustly enriched by the repayment of output tax.
- **Tui Travel PLC & Ors v HMRC [2013] UKFTT 75 (TC)**: Successfully acted in claim by travel agents for repayment of approximately £150 million in VAT allegedly overpaid on commissions received from tour operators for selling package holidays.
- **Checkprice (UK) Ltd (In Administration) v HMRC [2010] EWHC 682 (Admin), [2010] STC 1153**: Acted for claimants in judicial review challenge to the actions of HMRC in detaining perishable goods without seizing or releasing them and then destroying them.
- **Holland (t/a the Studio Hair Company) v HMRC [2008] EWHC 2621 (Ch), [2009] STC 150 & HMRC v Denyer [2007] EWHC 2750 (Ch), [2008] STC 633**: Successfully appeared in two appeals to the Chancery Division of the High Court on the issue of whether certain supplies were supplies of land for VAT purposes.

## Rating & Valuation

- **Hughes (VO) v Exeter City Council [2020] UKUT 7 (LC)**: Acted in major case on whether loss-making museums should in effect pay no non-domestic rates.

- **Newbigin (VO) v SJ & J Monk (a firm) [2017] UKSC 14, [2017] 1 WLR 851**: Appeared in Supreme Court as leading counsel in case on rateability and valuation of non-domestic buildings undergoing reconstruction; reported below at [2015] EWCA Civ 78, [2015] 1 WLR 4817.
- **Tunnel Tech Ltd v Reeves (VO) [2015] EWCA Civ 718**: Succeeded before the Court of Appeal on the question of whether a hereditament was a 'market garden' for the purposes of the agricultural exemption and on the issue of whether buildings could fall within the exemption for agricultural land.
- **Johnson (VO) v HB Foods Ltd [2013] UKUT (LC) 539**: Appeared before President of the Upper Tribunal (Lands Chamber) in case about whether appeals before the Lands Chamber are heard de novo.

## Public Law

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In public law, Sab appears in first-instance judicial reviews for both claimants and public bodies and also has vast appellate experience in the Court of Appeal, having appeared there dozens of times as sole counsel. He has acted in a number of complex cases, particularly where they interact with other areas he practices in. For example, he appeared as *amicus* in the Court of Appeal in the *AR (Pakistan)* case on immigration bail powers, has had numerous successful appearances in the Court of Appeal in human rights cases and appeared in the Supreme Court in the important constitutional case of *Majera*.

## Selected Cases

- **R (Majera) v SSHD [2021] UKSC 46, [2022] AC 461**: Acted as lead counsel for the government in case on legality of acts inconsistent with a court order, described by the Supreme Court as a case of "constitutional importance".
- **Qadir, Abassi, Mohammed, Ali, Nasradin, Saedi and others v Home Office [2021-2023]**: Acting as sole counsel for claimants in series of cases alleging false imprisonment against the Home Office for the detention of Dublin III returnees.
- **YD (Algeria) v SSHD [2020] EWCA Civ 1683**: Successfully resisted challenge by Appellant and UNHCR, brought in Court of Appeal on Refugee Convention and human rights grounds, to legality of Tribunal country guidance on the safety of Algeria for gay men.
- **AL (Albania) v SSHD [2019] EWCA Civ 950**: Succeeded before the Court of Appeal in arguing the correct approach that a tribunal should take to findings made in a decision in a linked case.
- **AS (Afghanistan) v SSHD [2019] EWCA Civ 873, [2019] 1 WLR 5345**: Acted in major case in the Court of Appeal, with the UNHCR intervening, on the correct approach to be taken to the reasonableness of internal relocation. See also earlier decision of the Court of Appeal in the same case at [2019] EWCA Civ 208, [2019] 1 WLR 3065, where Sab succeeded in establishing that the Upper Tribunal had statutory and inherent powers to correct errors in the reasons for its decisions.
- **R (Guled) v SSHD [2019] EWCA Civ 92**: Appeared before the Court of Appeal in a case concerning the implication of an *Anisminic* error of law in a deportation order.
- **SSHD v Lucas [2018] EWCA Civ 2541**: Succeeded in case in the Court of Appeal about the scope of FTT bail and the consequent effect on the legality of detention.
- **R (Teh) v SSHD [2018] EWHC 1586 (Admin), [2018] 1 WLR 4327**: Appeared as leading counsel for the Claimant in a judicial review claim in the Administrative Court and succeeded in arguing that a person with solely British Overseas Citizen status was stateless.
- **IT (Jamaica) v SSHD [2016] EWCA Civ 932, [2017] 1 WLR 240**: Succeeded before the Court of Appeal

on the question of the weight to be attached to the public interest, under the current immigration rules, when considering an appeal by a person who has already been deported against a refusal to revoke a deportation order.

- **R (AR (Pakistan)) v SSHD [2016] EWCA Civ 807, [2017] 1 WLR 255:** Appeared as *amicus curiae* in the Court of Appeal in a case concerning the issue of whether the Chief Immigration Officer had the power to vary bail conditions imposed by an immigration tribunal.
- **HD (Trafficked women) Nigeria (CG) [2016] UKUT 454 (IAC):** Appeared in country guidance case before the Upper Tribunal on whether it was safe for Nigerian sex trafficking victims to be returned to Nigeria.
- **OO (Gay Men) (CG) [2016] UKUT 65 (IAC):** Appeared in country guidance case on the issue of whether gay men were generally at risk of persecution in Algeria.
- **Sarfraz v Disclosure and Barring Service [2015] EWCA Civ 544, [2015] 1 WLR 4441:** Appeared for claimant in Court of Appeal case on whether a right to appeal existed against a refusal of permission to appeal against the decision of a body that was not a tribunal of law.
- **AA (Algeria) v SSHD [2014] EWCA Civ 1741 and Soares v SSHD [2013] EWCA Civ 575:** Succeeded in two cases before the Court of Appeal on the correct application of Article 3(2)(a) of Directive 2004/38/EC, which requires Member States to facilitate the entry and residence of “other family members” of European Union citizens.
- **ZS (Jamaica) & Anor v SSHD [2012] EWCA Civ 1639:** Successfully appeared in the Court of Appeal on case about whether a non-British child’s best interests required him and his mother to be permitted to remain in the UK.
- **Bah (EO (Turkey) – liability to deport) Sierra Leone [2012] UKUT 196 (IAC):** Succeeded in case before the President of the Upper Tribunal (Immigration and Asylum Chamber) on whether police intelligence from anonymous sources was admissible in deportation appeals.
- **AAO v Entry Clearance Officer [2011] EWCA Civ 840:** Succeeded in the Court of Appeal on case about whether the positive duty on the part of the state to show respect for family life under Article 8 of the ECHR extends to the provision of financial support.
- **AO (Iraq) v SSHD [2010] EWCA Civ 1637:** Successful in judicial review appeal to the Court of Appeal on the question of whether enforcement action taken against Iraqi nationals was contrary to the Secretary of State’s policy not to take such action against those belonging to countries which were ‘active war zones’.
- **MK (Algeria) v SSHD [2010] EWCA Civ 980:** Acted in judicial review appeal to the Court of Appeal on the question of the appropriate level of damages to be awarded in cases of unlawful immigration detention.
- **R (MC (Algeria)) v SSHD [2010] EWCA Civ 347:** Successfully defended judicial review challenge in the Court of Appeal to the lengthy detention, after his prison sentence had expired, of a man with mental health difficulties.
- **MD (Jamaica) v SSHD [2010] EWCA Civ 213:** Successfully appeared in appeals to the Court of Appeal on the issue of the correct interpretation of the ‘long residence’ provisions in the Immigration Rules.
- **CD (Jamaica) v SSHD [2010] EWCA Civ 768:** Succeeded in appeal before the Court of Appeal on the circumstances in which the Secretary of State should be permitted to withdraw a concession.
- **Sanchez v SSHD [2009] EWHC 3233:** Succeeded before Divisional Court in judicial review claim on whether returning a US citizen to the USA, where he claimed he would face a disproportionate prison sentence under California’s ‘three strikes and you’re out’ legislation, would breach Article 3 of the ECHR.

# Direct Access

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Sab accepts [direct access](#) instructions from lay clients in tax and public law matters. For further information, please visit his [profile here](#).

## Appointments

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- Attorney General's A Panel of Junior Counsel to the Crown (2014- 2018)
- Attorney General's B Panel of Junior Counsel to the Crown (2009- 2014)
- Attorney General's C Panel of Junior Counsel to the Crown (2006- 2009)

## Education

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- MA (Oxon) in Jurisprudence

## Publications

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- Contributor to 'Value Added Tax: Commentary and Analysis' by Sweet & Maxwell
- Contributor to [Law Pod UK](#)