

## Amy Mannion

Call: 2003



Amy Mannion's main areas of practice are public law, public inquiries, and indirect tax and duties.

Amy is a member of the Attorney General's 'A' Panel of Counsel, having previously been a member of the 'B' Panel (appointed 2013) and 'C' Panel (appointed 2009).

Amy practices in all areas of public law and has particular experience with cases raising human rights issues; policing and investigations; matters associated with inquiries and reviews; indirect tax and duties; professional discipline and regulatory law.

Amy is instructed in high profile and complex cases across her practice areas, as leading counsel, alone, and as a sought-after junior, and is recommended as a leading junior by Chambers & Partners and the Legal 500.

The 2023 edition of Chambers and Partners describes Amy as *"one of the smartest people at the Bar; she picks up the facts quickly"*. She *"[o]perates at a high level and really understands her brief"*. *"Clients like her and respect her and she is an excellent advocate."*

*"Amy is an outstanding advocate – concise, measured, and delivers difficult points well. She is a delight to work with and fights her client's corner."*

**Legal 500 2024**

*"Her contribution is invaluable. You can have the utmost confidence in her abilities." "I have been impressed with the very high quality of Amy's work and her grasp of highly complex issues."*

**Chambers & Partners 2024**

*"Amy has an excellent manner – she is incredibly clear and concise; she is tactful, and knows when to push and when not to push certain points."*

**Chambers & Partners 2024**

# Public Inquiries

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Amy is a highly regarded practitioner in the public inquiries field, and is ranked by both Chambers and Partners and the Legal 500. She has been described (by Chambers and Partners) as a “sought-after junior for major public inquiries involving the police. She also handles judicial review challenges to the decisions of inquiry chairs. She has additional experience of advising clients on a range of matters arising in inquests including redaction of documents and preparatory hearings.”

Public Inquiries quotations about Amy in the directories include:

*“Amy is one of the smartest people at the Bar; she picks up the facts quickly. She is very skilled in dealing with the inquiry chair and is very supportive of other women at the Bar.” “Clients like her and respect her and she is an excellent advocate.”* (Chambers and Partners 2023)

*“She is a great performer in the inquests and inquiries space.” “Her submissions are clear, persuasive and extremely well delivered.”* (Chambers and Partners 2022)

*“She has an incredible manner in court and she has a really good rapport with the chair. She’s a first-class advocate and barrister.” “She has her eyes on the ball and her stamina separates her from others.” “I can’t sing her praises highly enough. She can sort out the most complicated problems.”* (Chambers and Partners 2021)

*“She has a sound analytical mind, is excellent on strategy and is very popular with the client. She has the respect of the Inquiry.” “She was extremely hard-working and very knowledgeable. She’s also someone with a lovely style of advocacy.”* (Chambers and Partners 2020)

Amy has been instructed in a number of public inquiries for a range of clients:

- She is first junior for the Commissioner of the Metropolitan Police Service in the Undercover Policing Inquiry (since 2015).
- She is first junior for a central government department in the Covid Public Inquiry.
- She was leading counsel for Her Majesty’s Chief Inspector of Prisons in the public inquiry into events at Brook House Immigration Removal Centre (arising from secret filming by BBC Panorama).

# Indirect Tax and Duties

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Amy is a highly sought-after junior well known for her indirect taxes and duties work. Due to her strong public law practice, Amy is often instructed in public law cases concerning tax matters, both for taxpayers and for HMRC. She acts in all levels of tribunals and up to the Supreme Court and CJEU.

Amy has been described by Chambers and Partners as a “skilled junior with a strong public law and indirect tax practice”. Indirect tax and duties quotations about Amy in the directories include:

*“Operates at a high level and really understands her brief.”* (Chambers and Partners 2023)

*"She is incredibly hard-working and knowledgeable."* (Chambers and Partners 2022)

*"Absolutely superb, she is hyper-intelligent and really hard-working."* (Chambers and Partners 2021)

*"Exceptional; she is super bright and always derives the key facts from a wealth of material very, very quickly."* *"She goes through a case in great forensic detail."* (Chambers and Partners 2020)

## Selected Cases

- **Jersey Choice Ltd v HMT [2021]**: Successful in Court of Appeal and High Court strike out of claim for Francovich damages.
- **OWD Ltd and another v HMRC [2019] UKSC 30**: Concerns the HMRC-managed Alcohol Wholesalers Registration Scheme (AWRS).
- **Richard Allen v HMRC UKT (2019)**: High Court upheld that VAT Directive 83/181 art.1 did not confer rights on individuals.
- **Beehive Wine Store v HMRC**: acted for HMRC in alcohol excise WOWGR-approval revocation appeal.
- **R (oao X Ltd & Y Ltd; ABC Ltd) v HMRC [2017]**: Court of Appeal consideration of the correct approach to injunctive relief in cases where there is dedicated appeal scheme before the Tribunal which does not provide for suspensive relief. Arises out of new Alcohol Wholesalers Registration Scheme.
- **Volkswagen Financial Services (UK) Ltd v HMRC [2017] UKSC 26**: Supreme Court determined second ground of appeal and referred primary ground to the CJEU. VAT case; concerns partial exemption special methods. Led by Owain Thomas QC.
- **Safe Cellars v HMRC [2017]**: High Court discharged injunction against HMRC.
- **HMRC v Ahmed, T/A Beehive Wines [2017]**: Upper Tribunal review of approach taken by First Tier Tribunal to reviews of reasonableness of a decision.
- **HMRC v Brobot Petroleum [2016] UKUT 398**: Upper Tribunal decision concerning deferred payments of duty for petroleum. The UT found HMRC had been entitled and reasonable to focus on eligibility as a first stage in the application process.
- **R (oao Ahmed) v HMRC [2015] 3954**: HMRC's WOWGR revocation decision was not 'fundamentally unlawful' such that injunctive relief would be appropriate.
- **Colchester v HMRC [2014] STI 871**: Upper Tribunal. First UT authority on when a construction is an 'annex' to a building.

## Public Law

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Amy is a strong public law practitioner, with particular expertise in judicial review arising in context of regulatory, disciplinary, tax, duties, policing and prisons decisions, those concerning inquiries and reviews, and those with a criminal law background or context. Amy also has a wealth of experience in judicial review injunction matters.

Chambers and Partners has described Amy as a *"skilled junior with a strong public law and indirect tax practice"* (Indirect Tax) and noted that Amy *"handles judicial review challenges to the decisions of inquiry chairs"* (Public Inquiries and Inquests).

## Selected Cases

- **Moss v Royal Borough of Kingston Upon Thames [2021] EWHC 1032**: Successful for claimant in judicial review against local authority.
- **OWD Ltd and another v HMRC [2019] UKSC 30**: Supreme Court consideration including whether the application process for the HMRC-managed Alcohol Wholesalers Registration Scheme (AWRS) breached article 6 ECHR.
- **R (oao X Ltd & Y Ltd; ABC Ltd) v HMRC [2017]**: Court of Appeal consideration of the correct approach to injunctive relief in cases where there is dedicated appeal scheme before the Tribunal which does not provide for suspensive relief. Arises out of new Alcohol Wholesalers Registration Scheme.
- **R (oao Ahmed) v HMRC [2015] 3954**: HMRC's WOWGR revocation decision was not 'fundamentally unlawful' such that injunctive relief would be appropriate.
- **R (oao Waryoba) v SSHD [2014] EWHC 1496**: Judicial review considering unlawful detention, immigration.
- **R (oao Oboh; Patel) v SSHD [2014] Imm AR 937**: Judicial review concerning certainty of immigration policy.
- **R (oao Cheema v HMRC) [2013] EWHC 3790**: Judicial review arising out of issue of unlawful search warrant.
- **R v Joseph McAuley [2012] EWCA Crim 2333**: Public law challenges to sentence calculation.
- **R (on the application of F) v Secretary of State for Justice [2012] EWHC 2689 (Admin)**: Judicial review on question whether prison transfer violated article 3.
- **R (oao Kammash & Others) v MOD 2009-2012**: Judicial review of adequacy of Royal Military Police investigation into abuse allegations made by 7 Iraqi citizens in 2007.

## Costs

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Amy is often called upon to advise on issues relating to costs arising out of her main areas of practice. She has recently advised on costs issues arising in a number of tax and duties judicial review cases.

## Data, Information & Technology

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Amy accepts instructions from both claimants and defendants in data protection and privacy related matters. She has particular experience in:

- Judicial review injunctive relief cases
- GDPR and DPA matters arising in public inquiries

## Environmental Law

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Amy accepts instructions across a range of environmental work, both in public law and private law

proceedings.

Amy has acted for NGOs (instructed through the US Environmental Law Center), advising in respect of international and human rights law arguments which might be employed:

- by indigenous populations challenging permissions to use of their land for a palm oil plant (Cameroon)
- by environmental groups challenging the construction of a coal fire power plant (Turkey)

## Human Rights

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Human rights issues arise across Amy's practice areas. For example:

### Selected Cases

- **Moss v Royal Borough of Kingston Upon Thames [2021] EWHC 1032**: Successful for claimant in judicial review against local authority. Leading case on the citizen's inspection right found in s.26 of the Local Audit and Accountability Act 2014.
- **OWD Ltd and another v HMRC [2019] UKSC 30**: Supreme Court consideration including whether the application process for the HMRC-managed Alcohol Wholesalers Registration Scheme (AWRS) breached article 6 ECHR.
- **R (oao X Ltd & Y Ltd; ABC Ltd) v HMRC [2017]**: Arguments in Court of Appeal consideration of the correct approach to injunctive relief pending an appeal including arguments concerning article 6 and article 1 of the First Protocol.
- **Undercover policing inquiry**: Consideration of articles 2, 3, 8 and 8 in context of anonymity applications.

## Immigration

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Amy has experience of immigration law at first instance and upon appeal. She is usually instructed in immigration judicial review claims, but appears at both levels of the Tribunal as well as in the High Court and Court of Appeal.

### Selected Cases

- Amy was leading counsel for Her Majesty's Chief Inspector of Prisons in the public inquiry into events at Brook House Immigration Removal Centre (arising from secret filming by BBC Panorama).
- **R (oao Waryoba) v SSHD [2014] EWHC 1496**: Judicial review considering unlawful detention in immigration context.)
- **R (oao Oboh; Patel) v SSHD [2014] Imm AR 937**: Judicial review concerning certainty of immigration policy.)

# Local Government & Police Law

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Amy has particular expertise in cases concerning policing and crime.

## Selected Cases

- **Moss v Royal Borough of Kingston Upon Thames [2021] EWHC 1032:** Successful for claimant in judicial review against local authority. Leading case on the citizen's inspection right found in s.26 of the Local Audit and Accountability Act 2014.
- Amy is first junior for the Commissioner of the Metropolitan Police Service in the Undercover Policing Inquiry (since 2015).
- **Re AWE Burghfield [2014]:** Junior counsel for MOD in a very large number of misconduct allegations arising out of MOD Police failures to patrol at Burghfield Atomic Weapons Establishment.
- **R (oao Cheema v HMRC) [2013] EWHC 3790:** Judicial review arising out of issue of unlawful search warrant.
- **R (oao Kammash & Others) v MOD (2009-2012):** Judicial review of adequacy of Royal Military Police investigation into abuse allegations made by 7 Iraqi citizens in 2007.

# Professional Discipline & Regulation

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Amy acts in professional discipline and misconduct matters in a number of fields, in particular in respect of accountants, and police.

## Selected Cases

- **Financial Reporting Council v Mazars LLP and Karmel [2014]:** Junior counsel for the FRC in case involving allegations of failings by Mazars LLP and a partner.
- **Re AWE Burghfield [2014]:** Junior counsel for MOD in a very large number of misconduct allegations arising out of MOD Police failures to patrol at Burghfield Atomic Weapons Establishment.

## Appointments

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- Attorney General's Panel of Civil Counsel A panel (2017-present)
- Attorney General's Panel of Civil Counsel B panel (2013-2017)
- Attorney General's Panel of Civil Counsel C panel (2009-2013)
- Recorder
- Inner Temple Advocacy Trainer

## Memberships

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- ALBA (Member of the executive committee; Chair of the Equality and Diversity sub-committee)
- RBA
- VAT Practitioners Group