

Matthew Donmall

Call: 2006



Matt specialises in indirect tax and rating. He is a member of the Attorney General's A Panel of Counsel, having previously served on the B and C panels.

Matt has expertise in all matters of indirect taxation, including VAT, import and customs duties, excise duties, gaming duties, as well as the interface between tax law and public law. He has appeared in tribunals and courts all the way to the Supreme Court. He is regularly instructed in complex multi-million pound, high profile cases. He has particular experience with disputes involving financial services and pensions, public law arguments, partial exemption methods, attribution and apportionment arguments, single / multiple supply issues, and classification disputes in respect of technological products.

His busy rating practice involves both advisory and advocacy instructions across the range of rating questions, including valuation methods, valuation disputes, deletion proposals, non-domestic / domestic distinctions, and technical jurisdictional points. He has worked on a wide variety of property types, including retail, power plants, petrol stations, warehouses, office blocks, agricultural buildings, hotels, waste processing stations and public amenities. Having appeared in the leading case of *SJ&J Monk v Newbiggin*, Matt frequently acts in cases involving repair, refurbishment and schemes of work.

The son of two doctors, Matt has medicine in the family. His expertise in clinical negligence spans both liability and quantum issues, and the difficult points of causation that can intersect them. He regularly acts for both claimants and defendants, and has experience across the spectrum of medical areas, including obstetric / perinatal injury; gastroenterology; delayed cancer diagnosis; orthopaedic and other surgery; general practice, ophthalmology and dentistry.

Outside the law and where the demands of his family allow, Matt enjoys tennis, cycling and the occasional triathlon.

Indirect Tax and Rating

Selected Cases

- **CCLA Investment Management v HMRC [2023]** (judgment awaited): VAT appeal concerning management services for thirteen investment funds.
- **Hippodrome Casino Ltd v HMRC [2023] Upper Tribunal**: Case concerning partial exemption method in respect of of iconic venue.
- **Tesco Stores Ltd v Bunyan (VO) [2023]**: concerning alterations to petrol filling stations following the Supreme Court decision in *Cardtronics*
- **J Sainsbury Plc v Moore (VO) [2023]**: about valuation of a high-value distribution warehouse
- **FMX Food Merchants Import Export Company v HMRC [2021] UKFTT 385 (TC)**: concerning importation of produce from Costa Rica.
- **Royal Opera House Covent Garden Foundation v HMRC [2021] EWCA Civ 910**: Court of Appeal VAT case on whether production costs are attributable to taxable catering supplies. For HMRC.
- **Avison Young Ltd v Jackson (Valuation Officer) [2021] EWCA Civ 969**: Court of Appeal rating case concerning the powers of the Valuation Tribunal for England in a proposal for deletion.
- **Worldpay UK Ltd v HMRC [2020] UKUT 290 (TCC)**: concerning exemptions for payment transactions in an appeal brought by a major merchant acquirer.
- **Gardarsson (t/a Action Day A Islandi) v HMRC [2020] UKUT 99 (TC)**: VAT case on whether a day planner was a 'book' for the purposes of zero-rating. For HMRC.
- **Newbiggin (Valuation Officer) v S J & J Monk (firm) [2017] UKSC 14**: Rating case concerning the meaning of the statutory repair assumption (led by Sarabjit Singh KC).

Clinical Negligence

Selected Cases

- **AW v Mersey Care NHS Foundation Trust (2023)**: liability trial concerning allegation of negligent diagnosis of ADHD and prescription of medication
- **SO v Wirral University Teaching Hospitals NHS Foundation Trust (2020)**: four day trial of liability and quantum issues concerning total hip replacement, by way of a hybrid hearing conducted both in-person and virtually. For Defendant.
- **JL v Derbyshire Community Health Services NHS Foundation Trust (2019)**: four-day liability trial of claim of extravasation injury. For defendant.
- **TW (by mother MW) v Peterborough & Stamford Hospitals NHS Foundation Trust (2019)**: cerebral palsy claim, led by Henry Witcomb KC. For claimant.
- **VC v Aintree University Hospital NHS Foundation Trust (2018)**: liability trial concerning paracetamol administration to patient after admission for overdose. For defendant.

Public Inquiries

Matt also has significant public inquiry experience, both for core participants and for the inquiry itself.

Selected Cases

- **IICSA Catholic Church investigation (2018-2020):** Junior Counsel to the Independent Inquiry into Child Sexual Abuse.
- **Baha Mousa Inquiry(2008-2010):** Junior Counsel for over 250 MOD witnesses.

Appointments

- Junior Counsel to the Crown A Panel (2021-present)
- Junior Counsel to the Crown B Panel (2015 – 2020)
- Junior Counsel to the Crown C Panel (until 2015)

Education

- Bar Vocational Course (Outstanding), Inns of Court School of Law (2006)
- Postgraduate Diploma in Law (Distinction), City University, London (2005)
- MPhil International Relations, Oxford University (2002)
- BA History (Double First), Cambridge University (2000)

Publications

- Contributor to the 1COR Quarterly Medical Law Review (QMLR)