

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 B Panel.

"She is very responsive and always goes the extra mile." "Very bright and easy to get along with."

Chambers & Partners 2021

'She is a real one to watch. You can be confident in her judgement. She is clever, robust and resourceful.' "An excellent and experienced practitioner."

Legal 500 2021

"She is fantastic: very well grounded, and her written work is very reliable." "A safe pair of hands and a decent opponent, who is always fair." "She is organised and efficient."

Chambers & Partners 2021

Tax

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

- **Life Services v HMRC [2020] 1 WLR 2828:** Important lead cases before the Court of Appeal addressing whether supplies could be treated differently for VAT purposes across the devolved nations. Currently under appeal to the Supreme Court.
- **Ampleaward Ltd v HMRC [2020] UKUT 170:** Upper Tribunal lead case concerning the lawfulness of the 'fall back' provisions, which enable HMRC in certain circumstances to assess a UK trader for acquisition tax on goods which have never physically entered the UK, behind which a number of high value appeals stood.
- **R (SD) v HMRC:** Acted for the taxpayer in long-running judicial review challenging HMRC's failure to allow late amendments to a tax return.
- **R (on the application of Seabrook Warehousing Ltd) v HMRC [2019] EWCA Civ 1357:** Court of Appeal dismissed the taxpayer's challenge holding that the regulations and due diligence requirements imposed on alcohol traders were justified and proportionate.
- **Q Ltd v HMRC:** Court of Appeal case concerning the lawfulness of due diligence requirements imposed on over 3,000 businesses trading in duty suspended goods.
- **N Brown v HMRC:** Junior in complex partial exemption dispute.
- **Rurkhee Trading Company Ltd v HMRC [2018] UKFTT 161 (TC):** Defended HMRC's decision to revoke the approval of Rurkhee Trading to trade in duty-suspended alcohol under the Warehousekeepers and Owners of Warehoused Goods Regulations (WOWGR).
- **HMRC v Life Services [2017] UKUT 484 (TCC):** Junior counsel for HMRC in an appeal in which the Upper Tribunal overturned the First-tier Tribunal's decision that the UK's treatment of supplies of welfare services breached the principle of fiscal neutrality.
- **AC Wholesale v HMRC [2017] UKUT 191:** Junior counsel for HMRC in an MTIC appeal before the Upper Tribunal. The Upper Tribunal rejected the Appellant's argument that HMRC were required to eliminate all possible explanations for the transactions other than fraud before finding that the taxpayer should have known that its transactions were connected with fraud.
- **Fio's Cash & Carry Ltd v HMRC [2017] UKFTT 346:** Sole counsel for HMRC in an appeal against a £900,000 VAT assessment. The Tribunal found for HMRC, concluding that it had exercised its best judgment in assessing the total value of under-declared sales and the proportion of those sales which were zero-rated.
- **Multimedia Computing Ltd v HMRC [2016] UKFTT 779:** Sole counsel in proceedings before the First-tier Tribunal in relation to a £1 million VAT assessment. The case raised complex issues as to the place of supply.

Public Law

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

Selected Cases

- **Legal challenge to MI5 agents engaging in criminal activity (2020).**
- **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.
- **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

Natasha specialises in immigration matters and appears, both alone and as junior counsel, in 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 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

- **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, appeal to be heard by the Supreme Court in November 2020.
- **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

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

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

Education

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

- Ligner Scholar, Cambridge University

Memberships

- YFLA