

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.

"I am trying and failing to think of a better junior. Her written work is up there with any barrister I can think of. She is clear, direct and a pleasure to work with. Incredibly clever and really in demand."

Chambers & Partners 2024

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

Chambers & Partners 2023

"Both an excellent drafter and really good on her feet." "A very confident advocate, who presents authoritatively."

Chambers & Partners 2024

Tax & Rating

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 King's 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.
- **DFS v HMRC [2022] UKFTT 153:** Lead counsel in 2-week high-value VAT partial exemption dispute between HMRC and DFS (a FTSE company with £1 billion annual turnover).
- Success on behalf of taxpayer in a judicial review challenge to HMRC's failure to allow late amendments to a tax return.
- **Ampleaward 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. In giving judgment, the Court of Appeal praised Natasha's 'outstandingly able' reply.
- Acting on behalf of a healthcare company in a challenge to HMRC's decision to issue an open market value direction.
- **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.
- **MCL v HMRC [2021] UKUT 292:** Sole counsel in a 2-day appeal concerning when a supplier can establish that its customer was 'usually resident' outside the Community.
- **LGT v HMRC [2021] UKUT 36:** Appeal concerning whether supplies of family accommodation placements were exempt from VAT as 'welfare supplies'.
- **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.
- **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.
- Advised in a £50 million VAT dispute concerning the correct treatment of supplies across a corporate group.
- **XX v HMRC:** Appeal concerning extent to which one of the world's largest pharmaceutical companies can recover input tax on supplies of marketing services under the Tour Operators Margins Scheme.
- **Greencyc v HMRC:** Lead counsel in MTIC appeal.

Public Law

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

- **R (AAA & Ors) v SSHD [2023] UKSC 42:** Junior counsel in challenge to Government scheme to remove asylum-seekers to Rwanda for the processing of their asylum claims.
- **R (Cabinet Office) v Chair of the UK Covid-19 Inquiry [2023] EWHC 1702 (Admin):** Junior counsel in challenge to the decision of the Covid-19 Inquiry to compel the Government to provide it with certain WhatsApp message threads.
- **R (GA) v SSHD [2022] EWCA Civ 304:** Sole counsel 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.
- **R (Shahi) v SSHD [2021] EWCA Civ 1676:** Sole counsel in Court of Appeal 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.
- **R (Privacy International & Ors) v Secretary of State for Foreign and Commonwealth Affairs [2021] EWCA Civ 330:** Junior counsel in high-profile challenge to MI5 agents engaging in criminal activity.
- **R (Carr) v Secretary of State for Justice (2020):** Sole counsel in judicial review of decision not to relax individual's prison conditions.
- **R (Saifullah) v Ministry of Defence (2020):** Challenge to adequacy 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 the 'child spy case.'
- **R (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 asylum appeals were heard under the Rules.
- **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 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 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 (AAA & Ors) v SSHD [2023] UKSC 42:** Junior counsel in challenge to Government scheme to remove asylum-seekers to Rwanda for the processing of their asylum claims.
- **R (GA) v SSHD [2022] EWCA Civ 304:** Sole counsel 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.
- **R (Shahi) v SSHD [2021] EWCA Civ 1676:** Sole counsel Court of Appeal 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.
- **R (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 asylum appeals were heard under the Rules.
- **PN (Uganda) v SSHD [2020] EWCA Civ 1213:** Court of Appeal decision concerning the fairness of asylum appeal heard under the *ultra vires* Detained Fast Track Rules 2005.
- **R (Mir) v SSHD [2020] UKAITUR JR/818/2016:** Judicial review of the SSHD's decision to revoke indefinite leave to remain due to deception when obtaining leave.
- **S2 v SSHD [2020] UKSIAC SC 128:** 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 refuse 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 the SSHD's powers to deprive individuals of British citizenship.
- **S2 v SSHD [2018] EWHC 993 (Admin):** Junior Counsel in judicial review raising novel issues about when the SSHD can 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 (NM) v SSHD [2017] EWHC 2798 (Admin):** Sole counsel in a complex trafficking claim involving a 3-day hearing before the High Court.
- **R (Nawaz) v SSHD [2017] UKUT 288 (IAC):** Sole counsel in a judicial review challenge arising out of the ETS language testing fraud.
- **R (Siddique) v SSHD [2016] EWCA Civ 570:** Sole counsel in proceedings before the Court of Appeal. Natasha successfully argued that the SSHD 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 SSHD [2016] EWHC 1165 (Admin):** Sole counsel in judicial review proceedings involving issues of people trafficking, unlawful detention, deportation and certification of human rights claims.
- **SSHD 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.

Financial Services

Natasha has experience acting for both the FCA and foreign regulators.

Selected Cases

- **Rudolfs Veiss v Qatar Financial Centre Regulatory Authority [2023] QIC (RT) 3:** Junior counsel for QFC Regulatory Authority in appeal by insurance mediator against the imposition of a \$500,000 penalty and a 5 year prohibition on carrying out any function in the Qatar Financial Centre.

Appointments

- 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

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

Memberships

- YFLA