

## Valentina Sloane

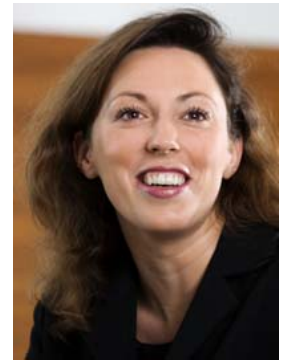
BA, Oxford (First Class) Diplome d'etudes specialisees en droit europeen, Brussels (Grande Distinction)

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### Summary

Valentina is an experienced advisor and litigator in European, tax, procurement and competition law. She is a member of the Attorney General's B Panel and has wide-ranging public law and judicial review expertise. She is named as a leading junior in Chambers and Partners and Legal 500, where she is recommended in the fields of tax law, procurement law and EU/competition law. The directories recommend her as "a rising star", "excellent on paper" and "a tough, tenacious and brilliant advocate".

### Background

Valentina studied law at St. John's College, Oxford where she gained first class honours. She was awarded a Wiener-Anspach scholarship to undertake a year of postgraduate study at the Institut d'Etudes Européennes in Brussels, where she gained a diplôme d'études spécialisées en droit européen (LLM) with a grande distinction. Valentina was a Bedingfield Scholar of Gray's Inn.

### Major cases

#### Before the ECJ:

- Case C-517/07 Afton Chemicals v HMRC
- Case C-506/04 Graham Wilson v. Conseil de l'ordre des avocats du barreau de Luxembourg
- Case C-452/03 RAL (Channel Islands) Limited v Customs and Excise

#### Before the House of Lords:

- Fleming / Conde Nast v. HMRC [2008] UKHL 2
- Beynon and Partners v. Customs and Excise [2004] UKHL 53

#### Before the Court of Appeal:

- HMRC v Insurancewide and Trader Media [2010] EWCA Civ 422
- Bloomsbury International Ltd v Sea Fish Industry Authority & Defra [2010] EWCA Civ 263
- BAGS & Others v Amalgamated Racing [2009] EWCA Civ 750
- Dwr Cymru v Albion Water [2008] EWCA Civ 536 (appeal from the CAT)
- Bournemouth Symphony Orchestra v Customs and Excise [2006] EWCA Civ 1281
- Longborough Festive Opera v Customs and Excise [2006] EWCA Civ 1281

#### Judicial reviews in the High Court:

- R (on the application of SPCM) & Others v Secretary of State for Environment, Food & Rural Affairs [2007] EWHC 2610 (Admin)
- R (on the application of Evolution Export) v HMRC [2007] EWHC 521 (Admin)
- R (on the application of Livewire) v HMRC [2006] EWHC (Admin)
- R (on the application of Dean Solomon) v Parole Board [2006] EWHC 2639 (Admin)

#### VAT appeals before the High Court and the VAT & Duties Tribunal:

- Skipton Building Society [2009] UKFTT (partial exemption and attribution)
- Pendragon [2009] UKFTT 192 (VAT avoidance)
- Allen Carr's Easyway [2009] UKFTT 181 (medical exemption)
- Flir v HMRC [2009] EWHC 82 (customs classification)
- Rank Group Ltd, V20777 and V20688 [2008] (gaming exemption and fiscal neutrality)
- Trader Media, V20671 [2008] (insurance intermediary exemption)

- AgroEuropa, C00255 [2008] (customs classification)
- Healthcare at Home, V20379 [2007] (zero-rating, classification of supply)
- Abercromby, V20092 [2007] (section 85 VATA 1994)
- Morris Young, E01032 [2007] (hydrocarbon oil duty)
- Salon 24 [2006] EWHC 111 (Ch) (single/multiple supplies)

**Before the Competition Appeal Tribunal:**

- Tesco v Competition Commission, Case 1104/6/8/08 (challenge to CC recommendation)
- Freightliner v English Welsh and Scottish Railway Ltd, Case 1105/5/7/08 (damages action)
- Aggregate Industries Ltd v OFT, Case 1086/4/1/07 (section 120 application to challenge OFT divestment decision)
- Independent Water Company v DG of Water Services [2007] CAT 21
- Albion Water v. DG of Water Services (D&#197;r Cymru/Shotton Paper) [2006] CAT 36
- Albion Water v. DG of Water Services (Thames Water/Bath House) [2006] CAT 7
- Association of British Insurers v OFT, Case 1036/1/1/04
- Aquavitae v DG of Water Services [2003] CAT 17

**Before the Competition Commission:**

- Market investigation into the supply of groceries
- Vivendi/First Aqua - water industry merger inquiry
- Safeway - supermarkets merger inquiry

## Specialist Areas

### Competition Law

Valentina advises private parties and sectoral regulators on UK and EU competition law, mergers and consumer law. She has acted as a legal adviser to the Competition Commission on mergers/market investigations.

Valentina has been named as a "rising star" of the competition bar by Global Competition Review in its 2009 review.

Major cases:

- Tesco v Competition Commission, Case 1104/6/8/08 (challenge to CC recommendation)
- Market investigation by the Competition Commission into the supply of groceries
- Freightliner v English Welsh and Scottish Railway Ltd, Case 1105/5/7/08 (damages action)
- Aggregate Industries Ltd v OFT, Case 1086/4/1/07 (section 120 application to challenge OFT divestment decision)
- Independent Water Company v DG of Water Services [2007] CAT 21
- Albion Water v. DG of Water Services (D&#373;r Cymru/Shotton Paper) [2006] CAT 36
- Albion Water v. DG of Water Services (Thames Water/Bath House) [2006] CAT 7
- Association of British Insurers v OFT, Case 1036/1/1/04
- Aquavitae v DG of Water Services [2003] CAT 17
- Vivendi/First Aqua - water industry merger inquiry
- Safeway - supermarkets merger inquiry

Valentina is a contributor to "Competition Litigation in the UK" (Ward and Smith), 2005.

### European Law

Valentina advises on all aspects of European Community law, including in particular: free movement of goods; freedom of establishment; freedom to provide services; state aid; environmental law; public procurement; commercial agents.

Major cases before the ECJ:

- Case C-517/07 Afton Chemical: compatibility of domestic legislation with Council Directive 92/81/EC on excise

duties on mineral oils and Council Directive 2003/96/EC on taxation of energy products and electricity.

- Case C-506/04 Graham J. Wilson v Ordre des avocats du barreau de Luxembourg: compatibility of Luxembourg domestic legislation with Directive 98/5/EC, freedom of establishment of lawyers, compatibility of domestic appeal mechanism with Community law and Article 6 ECHR.

- Case C-452/03 RAL (Channel Islands) Limited: gaming supplies and the Channel Islands, interpretation of provisions on place of supply in Sixth Directive.

Valentina is a contributor to The European Lawyer.

## Procurement Law

Valentina is named as a leading junior in procurement law by Chambers and Partners, where she is recommended for her "technical excellence" and for being "extremely user-friendly and responsive".

She has extensive experience of advising on public procurement issues including:

- The Alcatel standstill procedure under the Public Contracts Regulations 2006
- Changes to the scope of contracts
- Confidentiality issues
- Framework agreements
- Damages

Valentina also represents clients in mediations and injunctions / damages actions before the High Court.

Recent work includes:

- Acting as junior Counsel to Michael Bowsher QC in an action for damages under the Public Contract Regulations 2006 (for breach of the standstill period and breaches in the evaluation of the criteria)
- Acting as junior Counsel to Michael Bowsher QC in a dispute before the Technology and Construction Court which was successfully resolved by mediation (issues raised included public procurement, misfeasance and economic duress).
- Advising a county council on central purchasing bodies, framework agreements and the compatibility of its procurement schemes with European Community law.
- Advising a government department on whether an agreement fell within the scope of the EC procurement regime and whether any exceptions applied.
- Advising a county council on the procurement of waste services, including advice on the draft terms of contract and whether an extension in the scope or duration of an existing contract would require the Council to open a fresh tendering procedure.
- Advising the Department for Education and Skills in the matter of potential proceedings by a rejected candidate at the pre-qualification questionnaire stage of a restricted procedure.

Valentina has also presented papers at numerous public procurement law conferences and workshops:

- White Paper conference, procurement and state aid
- Monckton Chambers seminar on procurement, paper on loss of profit
- Freshfields, litigation tactics in procurement law
- White Paper conference, procurement case law update
- Kilpatrick Stockton, litigating procurement problems
- Withers, Introduction to procurement law
- Nabarro, procurement law update
- Monckton Chambers seminar on new techniques in procurement, paper on framework agreements and dynamic purchasing systems
- Travers Smith, explanation of the new legislative regime
- Monckton Chambers workshop on Alcatel and freedom of information, paper on the Alcatel standstill procedure and the Remedies Directive
- Pinsent Masons workshop

## Public & Administrative Law and Human Rights

Valentina advises and represents applicants and public bodies in public law cases. She has wide-ranging administrative law expertise arising from her appointment to the Attorney General's C Panel.

- Major judicial reviews before the High Court:
- R (on the application of SPCM) & Others v Secretary of State for Environment, Food & Rural Affairs [2007] EWHC 2610 (Admin)
- R (on the application of Evolution Export) v HMRC [2007] EWHC 521 (Admin)
- R (on the application of Livewire) v HMRC [2006] EWHC (Admin)
- R (on the application of Dean Solomon) v Parole Board [2006] EWHC 2639 (Admin)
- Robin Feakins v. Secretary of State for Environment, Food and Rural Affairs [2003] EWCA Civ 1546 (Animal Health Act 1981, Animal Waste Directive, TSE Regulation), and a related mediation.

Valentina also has particular expertise in judicial reviews in the fields of competition law (before the Competition Appeal Tribunal) and taxation.

Valentina has acted as a headnoter for the Human Rights Law Reports.

## Tax

Valentina advises on all aspects of VAT, customs duties and excise duties and acts for a wide range of accountancy firms, tax consultancies and solicitors' firms. She has extensive advocacy appearance.

Valentina is named as a leading junior in the field of indirect taxes by Chambers & Partners & Legal 500. She is recommended as a "rising star, on the shortlist of top juniors for VAT", "excellent on paper" and a "tough, tenacious and brilliant advocate".

VAT cases include:

- Rank Group Ltd, Upper Tribunal and Court of Appeal [2010] (fiscal neutrality)
- Insurancewide & Trader Media, Court of Appeal [2010] (insurance intermediary exemption)
- Skipton Building Society [2009] UKFTT (partial exemption and attribution)
- Pendragon [2009] UKFTT 192 (VAT avoidance)
- Allen Carr's Easyway [2009] UKFTT 181 (medical exemption)
- Fleming / Conde Nast v. HMRC [2008] UKHL 2 (compatibility of capping provisions with EU law)
- Healthcare at Home, V20379 [2007] (zero-rating, classification of supply)
- Abercromby, V20092 [2007] (section 85 VATA 1994)
- Bournemouth Symphony Orchestra [2006] EWCA Civ 1281 (cultural exemption)
- Longborough Festive Opera [2006] EWCA Civ 1281 (cultural exemption)
- Salon 24 [2006] EWHC 111 (Ch) (single/multiple supplies)
- Twycross Zoo, V19548 [2006] (partial exemption, input tax attribution)
- Afro-Caribbean Housing Association, V19450 [2006] (supply of services, tripartite relationship)
- London Institute, V19362 [2005] (capping)
- Blackpool Pleasure Beach [2005] V19014 (VAT avoidance and vouchers)
- Abercromby Motor Group [2005] V19015 (Regulation 29 of the 1995 Regulations, capping)
- Coleman v. HMRC [2005] V19132 (deduction of input tax on purchase of motor vehicles used for business)
- Beynon and Partners [2004] UKHL 53 (multiple/single supplies)
- Case C-452/03 RAL (Channel Islands) Limited (tax avoidance)
- Laura Ashley [2003] EWHC 2832 (Ch) (recovery of refunds, capping)

Customs duty cases include:

- Bloomsbury International Ltd, Court of Appeal [2010] (charge equivalent to customs duty)
- Flir [2009] EWHC 82 (Ch) (customs classification)
- NGK Spark Plugs, C00269 [2009] (customs classification)
- AgroEuropa, C00255 [2008] (customs classification and procedure)
- Fluke Europe, C00228 [2006] (customs classification)

- Motorola, C00225 [2006] (interest on customs duty repayment)
- Arcadia Group Ltd, C00211 [2006] (valuation for customs duties)
- David Hendry, C00192 [2005] (valuation for customs duties)

Excise duty cases include:

- Case C-517/07 Afton Chemical: reference to the ECJ on compatibility of domestic legislation with Council Directive 92/81/EC on excise duties on mineral oils and Council Directive 2003/96/EC on taxation of energy products and electricity
- Morris Young, E01032 [2007] (hydrocarbon oil duty)
- H&S Handel Und Transport E00695 [2004] (forfeiture and restoration)
- Strouthos v HMRC, E00617 [2004] (forfeiture and restoration)

Valentina is a contributor to the Tax Journal and De Voil Indirect Tax Intelligence and has presented papers at numerous VAT conferences and workshops.

## What the directories say

Under corporate and VAT in the **Legal 500, 2010** Valentina Sloane 'continues to receive high praise and regularly acts for the taxpayer against HMRC'.

"Popular junior is Valentina Sloane, who is "very good, especially when on the attack," clients point out. Also recognised for her exceptional VAT practice, she has been advising Wandsworth Borough Council on the compatibility of a dual tendering procedure with EU procurement law. She also represented the tenderer on the benefits of a challenge to Yorkshire Forward for an alleged breach of EU procurement rules. - **Chambers UK, 2010**

**Chambers UK, 2010** on VAT: "Leading junior Valentina Sloane has a broad background in European law, although she is also developing a niche practice in VAT and other indirect tax matters. "Measured, careful and very pleasant to work with," Sloane has shown "tremendous promise." "

Leading junior Valentina Sloane is described by clients as 'a tough, tenacious and brilliant advocate' - **The Legal 500, 2009**

On Procurement **Chambers UK, 2009** states that "Valentina Sloane is praised for her "technical excellence" and is seen as being "extremely user-friendly and responsive.""

On Tax law "Valentina Sloane brings a "clear, precise and analytical" approach to work for HMRC and taxpayers on a wide range of matters, including VAT. Considered "excellent on paper" she is a "tough, tenacious and brilliant" advocate."

Valentina was promoted to the top tier of leading juniors for VAT in **The Legal 500, 2008**: " Monckton Chambers specialises in VAT, bringing to bear the tenants' European law and commercial expertise ... Valentina Sloane is a 'rising star, on the shortlist of top juniors for VAT'."

On Procurement: "Up-and-comer Valentina Sloane inspires confidence in solicitors and local authorities with her public procurement expertise. She also advises failed bidders on potential challenges. Her highlights include acting in a procurement damages case with [Michael] Bowsher."

On Tax: "Valentina Sloane wins plaudits from instructing solicitors for her "practicality, pragmatism and depth of understanding of HMRC." "Effective in court, user-friendly in an advisory role and good on paper," she is consistently the subject of praise from solicitors and peers at the Bar..." - **Chambers UK, 2008**

**The Legal 500, 2007** recommends Valentina Sloane as a "...particularly strong junior" for Tax.

"Meanwhile, "poised and composed" Valentina Sloane continues to cement her reputation as a star of the future. She impresses many with her "ability to fight her corner like a terrier," and has won victories described as "real coups" recently. She is instructed by accountancy firms and private clients in VAT and customs duties work. In the past year, she has been led by various QCs in high-profile VAT Tribunal cases." - **Chambers UK, 2007**

"Top-quality talent is also found in the more junior ranks of chambers. Peter Mantle and Valentina Sloane are particularly recommended." - **The Legal 500, 2006**

"Finally, interviewees have identified Valentina Sloane as one to watch at this set. She offers "pragmatic advice"

in VAT and customs law." - **Chambers UK, 2006**

"The forward-thinking set boasts a promising group of juniors with rising profiles, including... and Valentina Sloane." - **The Legal 500, 2005**

"Monckton Chambers ...have the greatest concentration of VAT expertise. ...our equal ranking this year reflects the considerable strength Monckton Chambers' members gain from excellent EC practices, and the importance of the experience its members have from acting for the government. ...Of the younger juniors, Valentina Sloane has a growing reputation, built on cases like CCE v Laura Ashley." - **The Legal 500, 2004**