

## Raymond Hill

BA (Jurisprudence), First Class Honours – University College, Oxford  
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### Summary

Raymond specialises in VAT and Direct Tax, as well as the pensions aspects of Employment Law. He appears regularly before the First-tier Tribunal (Tax Chamber) and the Employment Tribunal, both in London and in Tribunals sitting everywhere between Truro and Edinburgh. He has also appeared in cases in the Employment Appeal Tribunal, High Court and Court of Appeal, as well as being instructed in 22 cases before the European Court of Justice in Luxembourg.

Raymond is a member of the Attorney General's A Panel of Junior Counsel for the Crown, which means that he is regularly instructed by HMRC, the Treasury Solicitor and other Government Departments. However, he also acts for Appellants, whether they be private individuals, small firms or multinational companies.

Raymond's particular skills lie in the detailed preparation of cases with complicated facts and the clear presentation of technical legal arguments in pleadings and written submissions, as well as orally in Court. He enjoys meeting new clients in conference and is happy for solicitors and accountants to call him and discuss any questions or points which they have.

### Major Cases

#### VAT

- Raymond has been involved in two of the leading cases on abuse of rights; *Weald* (Court of Appeal) and *Part Service* (European Court of Justice);
- He has also been involved in two important ECJ cases on the operation of the Lennartz mechanism of up-front input tax deduction: *Wollny* and *Land en Tuinbouw*;
- Raymond represented the United Kingdom in the ECJ in *J.D. Wetherspoon* case on rounding of output tax;
- Raymond has also been involved in the two leading ECJ cases on the exemption for special investment funds; *Abbey National* and *J.P. Morgan*;
- Similarly, he has been involved in two leading ECJ cases on the scope of the gambling exemption; *United Utilities* and *Tiercé Ladbroke*;
- Furthermore, he has been involved in important cases on recovery of input tax on cars (*Royscot* and *Upton*), the zero-rating of foods (*Procter & Gamble*) and the VAT status of universities (*University of Cambridge*), as well as penalties (*Ceramika Paradyz* and *K-1*) and place of supply (*Gillan Beach* and *RCI*).

#### Direct Tax

- Raymond has represented the United Kingdom in the two leading cases on cross-border tax treatment of charities; *Stauffer* and *Persche*.
- He has also represented the United Kingdom in two of the leading cases on cross-border tax treatment of groups of companies; *Oy Esab* and *Fortum*;
- He was counsel for HMRC in the "*Richard and Judy*" case regarding deduction of agents' fees from the taxable income of TV presenters.

#### Employment Law

- Raymond has acted as junior for the Secretary of State over the whole of the *Preston* and *Matthews* claims brought by part-time workers seeking access to pension schemes;
- He has also appeared before the ECJ in the *Impact* case on the Fixed-Term Workers' Directive.

Raymond is also a member of the Attorney General's A Panel of Junior Counsel to the Crown

## Specialist Areas

### Direct Taxes

Raymond has both advised on and appeared before the Special Commissioners in a variety of direct tax cases involving income tax, corporation tax, capital gains tax and stamp duty. In particular, he was counsel for HMRC in the appeal brought by "Richard and Judy" over deduction of their agents' fees from their taxable income: *Madeley v. Revenue & Customs Commissioners* [2006] STC (SCD) 513.

Raymond has also represented the United Kingdom in six direct tax cases before the European Court of Justice in Luxembourg:

- Case C-386/04 *Stauffer* [2006] ECR I-8203 - claim by Italian charity to benefits of charitable status in Germany;
- Case C-231/05 *Oy AA* [2007] ECR I-6373 - taxation of intra-group financial transfers between group companies in different Member States;
- Case C-240/06 *Fortum* [2007] ECR I-9413 - contribution of capital in the form of shares to a company established in another Member State;
- Case C-318/07 *Persche*, judgment of 27th January 2009 - claim by German donor to Portuguese charity for German tax relief on the donation.
- Case C-157/07 *Krankenheim Ruhesitz*, judgment of 23rd October 2008 - tax treatment of losses incurred by a permanent establishment situated in a Member State of the EEA and belonging to a company having its seat in a Member State of the European Union.
- Case C-96/08 *CIBA* - payment of a vocational training levy in Hungary in respect of employees employed in a branch in the Czech Republic.

### Employment Law

Raymond has appeared frequently in Employment Tribunals right across the country, ranging from Hull to Exeter, as well as in the Employment Appeal Tribunal. This has involved dealing with a similarly wide range of work, including claims for sex, race and disability discrimination, unfair dismissal, equal pay and claims brought under the Part-Time Workers' Regulations.

He has 14 years of experience in dealing with claims by part-time workers for equal access to pension schemes.

In particular, he has been junior counsel for the Secretary of State throughout the Preston series of claims, including appearing in the House of Lords and the European Court of Justice in Preston No. 1 [Case C-78/98; [1998] ICR 227 and [2000] ICR 961), as well as in the House of Lords in Preston No. 2 [2001] ICR 217 and Preston No. 3. [2006] 3 All ER 193. He was also junior counsel for the Secretary of State in the claims brought by retained firefighters under the Part-Time Workers' Regulations: *Matthews v. Kent & Medway Towns Fire Authority* [2006] 2 All ER 171 and the claims brought by the Royal Irish Regiment (Home Service Part Time) on disbandment.

He also appeared as counsel for the United Kingdom in Case C-268/06 *Impact* [2008] ECR I-2483, on the interpretation of the Fixed-Term Workers' Directive.

### VAT

Raymond has a wealth of experience handling a wide variety of cases in all courts from the ECJ to the VAT Tribunal, both for taxpayers and for HMRC. Indeed, he has appeared in over 50 Tribunal cases in London, Manchester and Edinburgh, as well as in sittings in Bristol, Cardiff, Plymouth and Truro, including most recently:

- As junior counsel for HMRC in *Weald Leasing* [Tribunal Decision V20003 (22/9/06) and High Court Judgement, [2008] STC 1601 - now on reference to the European Court of Justice - on abuse of rights;
- In V20205 *Procter and Gamble* (Tribunal decision, 10/5/07; High Court [2008] STC 2650; Court of Appeal; [2009] EWCA Civ 407), regarding the eligibility of Pringles for zero-rating;
- In V20610 *University of Cambridge* (Tribunal decision of 12/3/08; High Court [2009] STC 1288), as to whether the University is a body governed by public law for the purposes of Article 13 of the Sixth Directive.

Raymond has also made written and/or oral submissions to the European Court of Justice in Luxembourg on behalf of the United Kingdom in the following 15 cases:

- Case C-169/04 Abbey National [2006] ECR I-4027, on the exemption for management of special investment funds;
- Case C-72/05 Wollny [2006] ECR I 8297, on the use of property forming part of the assets of a business for private purposes;
- Case C-210/04 FCE Bank [2006] ECR I 2803, on whether a fixed establishment of a company should be treated as a separate taxable person;
- Case C-114/05 Gillan Beach [2006] ECR I-2427, on the place of supply;
- Case C-89/05 United Utilities [2006] ECR I-6813, on whether the operation of a call centre fell within the gambling exemption;
- Case C-363/05 J.P. Morgan [2007] ECR I-5517, on definition of special investment funds by Member States;
- Case C-168/06 Ceramika Paradyz, Order of 6th March 2007, on penalties for failure to account for VAT;
- Case C-425/06 Part Service [2008] ECR I-897, on abuse of rights;
- Joined Cases C-231/07 and C-232/07 Tiercé Ladbroke and Derby, on the scope of the gambling exemption;
- Case C-302/07 J.D. Wetherspoon, on rounding of output tax;
- Case C-515/07 Vereniging Noordelijke Land- en Tuinbouw Organisatie, on application of the Lennartz mechanism to non-capital goods and services;
- Case C-502/07 K-1, on penalties for failure to account for VAT;
- Case C-37/08 RCI, on place of supply of timeshare exchange services;
- Case C-242/08 Swiss Re Germany, on the transfer of a number of reinsurance contracts, for consideration, to a taxable person established in a third country.
- Joined Cases C-53/09 and C-55/09 LMUK and Baxi, on the VAT treatment of customer loyalty schemes.

He was also junior counsel for the United Kingdom in Case C-305/97 Royscot [1999] ECR I-6671, on deduction of input tax on the purchase of cars by businesses.

## Additional Information

Raymond has A level standard French and German and O Level standard Spanish.

Away from the law, Raymond is a supporter of Preston North End FC and has recently finished restoring an Edwardian cottage on Dartmoor, where he enjoys hiking with his wife, Jo, who is also a barrister, and his two daughters, Isabella and Eleanor.

## What the directories say

Raymond Hill successfully appeared in the Court of Appeal *'Pringles'* litigation for HMRC and is listed as a leading Junior in VAT. - **The Legal 500, 2009**