



KATE ISON

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BIOGRAPHY

Kate is a Partner in Tax Advice and Controversy. She is experienced in advising on and resolving complex and high value tax disputes.

Kate's practice covers the full life cycle of a tax matter and she advises on both direct and indirect taxes and excise duties. She assists clients with corporate tax risk and compliance issues, internal corporate investigations, managing civil enquiries and criminal investigations by HM Revenue and Customs, responding to information requests, and resolving disputes either through negotiation or litigation. She has significant experience in conducting tax appeals at all levels of the court including the First-Tier Tribunal, the Upper Tribunal, the High Court and the Court of Appeal. She also advises on non-tax focused enquiries where HMRC is the investigative or supervisory agency, including export control and AML issues.

Kate is ranked as a Leading Individual for Tax Litigation and Investigations by Legal 500 and is also ranked in Band 2 for Contentious Tax in Chambers UK 2024. Clients have praised her as follows: "She is super clever and thorough. She's a great team player and she's very good with clients." "Kate is an excellent business partner who displays practical advice, experience and strong technical knowledge." "Kate is very professional, knowledgeable and responsive."

CIVIC INVOLVEMENT & HONORS

- Ranked in Band 2, Chambers & Partners UK, Contentious Tax

ADMISSIONS

- England and Wales

RELATED PRACTICE AREAS

- Tax Advice & Controversy
- Anti-Money Laundering Compliance
- International Trade
- Real Estate
- Securities Litigation and Enforcement
- Tax & Private Client
- Anti-Bribery & Corruption
- Tax Controversy
- Taxation of Financial Transactions & Institutions
- Real Estate Tax
- VAT & Indirect Taxes
- Corporate
- Finance
- Litigation & Dispute Resolution
- Regulation, Compliance & Advisory

EXPERIENCE

Recent examples of Kate's work include advising:

- A number of multi-national groups on diverted profits tax and transfer pricing enquiries opened by HMRC under COP8.
- **Hannover Leasing** in an SDLT appeal to the First-tier Tribunal concerning the application of s75A FA 2003.
- Various corporates on VAT repayment claims in the pension fund context.
- A multi-national logistics group on a customs investigation and relevant compliance issues.
- Hedge funds and corporates on enquiries by HMRC into the PAYE and NICs treatment of amounts paid to employees and directors.
- A number of financial institutions and real estate firms on compliance with the corporate criminal offences of failure to prevent the facilitation of tax evasion under the Criminal Finances Act 2017.
- A multi-national chemicals group on a criminal investigation by HMRC Fraud Investigation Services and prosecution by the CPS into alleged breaches of the export control regime.

RESOURCES

PUBLICATIONS

[Privilege considerations in tax investigations - Tax Journal \(February 2024\)](#)

RELATED INSIGHTS

Insights

Mar 06, 2024

Spring Budget 2024

It has been a busy Budget for the real estate sector today, particularly for the residential sector. The big announcement was the proposal to abolish SDLT's multiple dwellings relief ("MDR"). This came as a surprise and for those seeking to rely on the relief for a completion on or after 1 June 2024, they may have been racing to exchange today to lock in MDR on the acquisition. However, there was some good news for those trying to access the housing market. The government is proposing to withdraw the furnished holiday letting regime and reduce the higher rate of CGT for those who pay CGT on selling residential properties as these are intended to improve access to housing. But elsewhere reform for SDLT was relatively light. The government did not respond to lobbying in a few targeted areas. A downsizer's relief and keeping the current lower thresholds beyond March 2025 were not mentioned. In further good n...

Insights

Feb 29, 2024

Spring Budget 2024 – will we see material reform?

Budgets are normally stories of two halves. The first half contains the headline-grabbing tax policy reforms that can be encapsulated in a snappy soundbite in the Budget speech, such as “Chancellor scraps the non-dom regime”. The second half typically contains more detailed reform packages, which may involve a significant overhaul of a regime past its sell by date, a complex new initiative or a tightening of a measure that doesn’t work as well as it could. The latter could be viewed as the “business as usual” reform of the tax system, including to make it simpler and to make the UK more competitive. If the Autumn Statement is anything to go by, and particularly bearing in mind the timing of the next General Election, we can expect the Budget on 6 March to be disproportionately focused towards the first half in the hope that carefully considered announcements will shift the dial on voting sentiment. We expect th...

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