



## Emily Campbell

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### Clerks' Details

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### Qualifications and Appointments

- MA (Oxon), BCL
- First in Jurisprudence, Christ Church, Oxford
- Awarded the Leslie Walshaw prize by the Faculty of Science, Technology, Engineering and Mathematics at the Open University.

### Memberships

- Association of Contentious Trust and Probate Specialists
- Society of Trusts and Estate Practitioners (STEP)
- Association of Pension Lawyers
- Revenue Bar Association
- Chancery Bar Association
- LexisPSL's Expert Pensions Panel

*“Really, really bright.”*

Chambers & Partners, 2020

## Publications

- Numerous articles
- Contributor to *Halsbury's Laws of England, Volume 35, Perpetuities and Accumulations (2013)*
- Contributor to the pension chapters in *Transaction Avoidance in Insolvencies (OUP, 2010)*
- Author of *Changing the Terms of Trusts (Butterworths, 2002)*
- Contributor to *International Trust Laws, ed Glasson and the International Trust (Jordans)*
- Author of [tax commentary](#) articles on the Chambers website
- Emily is on the editorial board of the Wills and Trusts Law Reports
- Emily is a LexisPSL Expert Panel Author.

## Practice Overview

Emily's practice encompasses a broad range of chancery and commercial work. She is particularly experienced in both the litigation and advisory sides of the law relating to pension schemes, trusts, estates and taxation. Whilst her practice has an emphasis on matters involving complex technical issues, such as those with a significant actuarial or mathematical content, she has a reputation for giving clear, practical and commercial advice and being very user-friendly. Emily has a working knowledge of German, of which she is a fluent reader.

In her spare time, Emily is in her third year of a part-time BSc course in Mathematics. She has recently been awarded a Leslie Walshaw prize by the Open University. She is a member of the Institute of Mathematics and its Applications.

On the pensions side, Emily has significant experience of pensions litigation (including regulatory work, professional negligence and rectification claims) and she regularly advises on issues including scheme funding, the scope of powers in pension schemes and the effect of mistakes in pension scheme documents. Complementing her pensions practice, Emily has a broad private client practice. She acts in a range of contentious and non-contentious trust and estate litigation, including cases with a foreign element. She advises on a wide range of issues with an emphasis on private wealth planning, tax and the drafting of trust documentation.

Emily is recommended in the legal directories in the following categories: Pensions, Private Client: Trusts and Probate, Trusts, and Chancery: Traditional.

Emily was ACTAPS Contentious Barrister of the Year 2014.

The Chambers & Partners 2020 edition describes her as *"really, really bright"*, *"she's highly regarded at the Bar and she has a very good theoretical grasp of the law"*. Furthermore, *"she has a sharp intellect and notable attention to detail while maintaining a strategic overview. She has an outstanding ability to grasp and argue technical financial and actuarial issues"*. The Legal 500 2020 edition says Emily is *"a simply brilliant junior"*, who is *"very organised, highly intelligent, strategically sound and very accessible"*.

The Legal 500 2019 edition says *'she has a sharp intellect and provides silk-quality advice'*, also noting her as being *'insightful, wise and brilliant'*.

The Chambers & Partners 2018 edition describes her as *"very intelligent, and her work is always well considered, detailed and comprehensive"*; *"she is excellent on very technical issues, great at working to deadlines, her advice is very robust when needed and she has a good advocacy style"*. *"Extremely practical, succinct in her advice and a pleasure to work with"*, the guide also notes that she *"really knows all the intricacies of the law and has a good grasp of many subjects"*. *"She is extremely bright and very hard-working."*



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## Pensions

### Litigation

Emily is ranked as a leading pensions junior in the legal directories and is currently a member of LexisPSL's Expert Pensions Panel. She acts in relation to all types of pension litigation (including non-contentious litigation such as 'Beddoe' applications and compromises), including:

- Claims relating to mistakes in pension scheme documentation (e.g. revaluation and pensions increase provisions, ineffective pension scheme closures and errors in the definition of 'pensionable service'), involving parallel rectification and professional negligence claims.
- Disputes between trustees and employers as to the funding of defined benefit schemes.
- Proceedings before the Pensions Regulator. Emily recently acted for a former company director in relation to an appeal in relation to the issue of a Contribution Notice by the Northern Ireland Pensions Regulator.
- Pensions Ombudsman complaints and appeals. Emily has represented the Pensions Ombudsman.
- Disputes as to the interpretation of pension scheme documents.
- Proceedings relating to pensions liberation.

### Advisory

Emily regularly advises trustees, employers and members of occupational pension schemes. She also advises in relation to personal pension arrangements, and arrangements which are not registered pension schemes (including employee benefit trusts), and advises in respect of the taxation of pension arrangements. She has particular expertise in relation to the interpretation of actuarial reports and evidence.

### Examples of areas upon which Emily advises are as follows:

- The cessation of accrual.
- The operation of legislation relating to the funding of pension schemes.
- The operation of the moral hazard provisions.
- Sex discrimination in pension schemes.
- Technical issues regarding the preservation legislation and the contracting-out legislation.
- The trustees' investment duties.
- The taxation of registered pension schemes.
- The taxation of unregistered pension schemes (ERFBS) and employee benefit trusts, including the disguised remuneration legislation.

### Reported cases

These include:

- *BAV-TMW-Globaler-Immobilien Spezialfonds v HMRC* LTL 5/3/2019 (FTT) (lawfulness of discrimination by registered pension schemes legislation against German quasi-public service schemes).
- *Universities Superannuation Scheme v Scragg* LTL 21/1/2019 (Ch D) (Pensions Ombudsman appeal concerning meaning of early retirement rule regarding degree of incapacity).
- *Spirit Energy Resources v Marathon Oil* LTL 18/1/2019 (CA) (burden of pension deficit liabilities pursuant to oil joint venture).
- *Barnardo's v Buckinghamshire & ors* [2018] UKSC 55 (Supreme Court held that trustees did not have power to adopt RPI in place of CPI for indexation of pensions and deferred pensions).



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## Pensions continued

- *Norman Charles Webber v Department for Education* [2016] EWHC 2519 (Ch) (LTL 18/10/2016) (Pensions Ombudsman appeal relating to the application of statutory limitation periods to complaints).
- *Merchant Navy Ratings Pension Fund Trustees Ltd v Stena Line Ltd & ors* [2015] PLR 239 (trustees' power to introduce new funding arrangement).
- *IBM v Dalgleish* [2015] PLR 99 (remedies for breach of employer's duty).
- *Garvin Trustees Ltd v Pensions Regulator & ors* [2014] PLR 9 (whether privilege can be asserted in relation to dissolved company in the context of Regulatory proceedings).
- *Archer v Travis Perkins LTL* [2014] PLR 311 (approval of a compromise in an equalisation dispute).
- *Konica Minolta Business Solutions (UK) Ltd v Applegate (No 2)* LTL 27/8/2013 (rectification of scheme documents).
- *Konica Minolta Business Solutions (UK) Ltd v Applegate* [2013] PLR 105 (application of preservation laws).
- *Misys Ltd v Misys Retirement Benefits Trustees Ltd* [2012] EWHC 4250 (Ch) (rectification of scheme documents).
- *Cemex v MNOFF* [2010] PLR 1 (meaning of employment cessation event).
- *Houldsworth v Bridge Trustees* [2010] PLR 101 (CA) (meaning of 'money purchase benefit', effect of contracting-out provisions, and treatment of AVCs in scheme winding-up).
- *Hodgson v Toray Textiles* [2007] PLR 129 (interim deeds and transfer payments).
- *Hodgson v Toray Textiles* [2006] PLR 253 (equalisation of pension scheme benefits).
- *Aon v KPMG* [2006] 1 All ER 238 (meaning of 'money purchase scheme').