



## Emily Campbell

Call: 1995

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*“Really, really bright.”*

Chambers & Partners, 2020

### 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

## 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 is a fluent German speaker.

In her spare time, Emily is in her fourth year of a part-time BSc course in Mathematics. 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 awarded Best Lawyers' 2021 Lawyer of the Year for 'Trusts and Personal Tax Law - London' and 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'*.



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## Practice Overview continued

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."*

## Tax

Emily has had an expertise in personal taxation throughout her practice, having taken the Personal Taxation course as part of the BCL degree at Oxford University and sat with members of Chambers specialising in taxation during her pupillage. As an established practitioner, she has lectured in personal taxation at the law faculty in Oxford. She has written numerous articles on tax, including in Private Client Business, the British Tax Review and on the Chambers website. Emily is also a member of the Revenue Bar Association.

The main focus of her tax practice is advisory. In the field of private trusts and estates, she regularly advises on inheritance tax and capital gains tax planning together with other tax issues facing trustees such as income tax (including the pre-owned assets tax) and SDLT. Often this is in conjunction with drafting documentation, such as deeds of variation or deeds of appointment or advancement.

In the field of pensions, she advises frequently on tax issues arising in registered pension schemes, such as unauthorised payments, transitional protections further to the Finance Act 2004, lifetime allowance issues and applications to discharge the scheme sanction charge. Her expertise covers both occupational pension schemes and personal pension schemes (in particular, SIPPs). She also advises on unregistered pension schemes (EFRBS) and other employee benefit arrangements such as EBTs (including issues of disguised remuneration) and excepted group life insurance.

She is increasingly involved in tax litigation and disputes with HMRC, often involving pension schemes. Reported cases 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); and
- *Barker v Baxendale-Walker* [2016] EWHC 664 (Ch) (negligence claim in relation to tax advice regarding an employee benefit trust).