



## Jonathan Davey QC

Call: 2003

QC: 2016

jdavey@wilberforce.co.uk

***“A thoroughly modern QC who gives very straightforward and to-the-point advice. He’s someone who always provides answers rather than creates problems.”***

Chambers UK 2020

***“A top-class silk. His advocacy is attractive, thoughtful and measure.”***

The Legal 500 UK 2020

## Memberships

- Chancery Bar Association
- Property Bar Association
- Commercial Bar Association
- Commercial Fraud Lawyer's Association

## Publications

[Butterworths Property Law Handbook 11th Edition \(2018\)](#)

## Practice Overview

Jonathan was appointed Queen's Counsel in 2016 at just 13 years' call. Prior to taking Silk, Jonathan served on the Attorney General's A Panel of Counsel to the Crown, the most senior of the 3 Crown Panels, and was shortlisted for *Chambers & Partners' Junior of the Year* award in the areas of Chancery and Real Estate.

Jonathan has a broad commercial chancery practice with a particular focus on property, tax litigation and trusts.

Jonathan is a highly respected litigator with considerable experience of complex, large-scale and high-value litigation in cases which involve more than one field of law. An example is the high profile £1 billion *Ingenious* litigation which is currently before the courts. Jonathan has considerable experience of leading large legal teams.

Jonathan is a highly persuasive advocate, with substantial experience both as a trial lawyer and as an appellate advocate. As well as appearing in the higher courts, Jonathan frequently appears across a range of tribunals and other dispute resolution forums.

Jonathan is ranked in the legal directories (*Chambers UK, Chambers Global and/or The Legal 500*) in the areas of real estate, tax and private client. Comments that have been made of him in the most recent directories include:

- **Real estate:** "Very hands-on, user-friendly and accessible." "An absolute pleasure to work with – bright, thorough, well prepared." "An excellent advocate."
- **Private client:** "A brilliant advocate, excellent with clients, diligent, a leader who will go the extra mile for a client and then some." "Responsive, thoughtful, open-minded. He listens to the client; very collaborative in approach."
- **Tax:** "A very, very good and extremely eloquent advocate." "Extremely good at explaining things in terms that a non-specialist can understand. He responds very quickly, which is welcome."



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## Trusts, Tax, Probate and Estates

Jonathan is highly experienced and respected across the fields of trusts, tax litigation, probate and estates.

Jonathan is ranked in the legal directories (Chambers UK, Chambers Global and/or The Legal 500) in the areas of trusts – private client; chancery – traditional; tax – direct and indirect; private wealth.

Comments that have been made of him in the most recent directories include:

***"A brilliant advocate, excellent with clients, diligent, a leader who will go the extra mile for a client and then some."*** (Trusts: Private Client – The Legal 500 2020)

***"A thoroughly modern QC who gives very straightforward and to-the-point advice. He's someone who always provides answers rather than creates problems."*** (Tax – Chambers UK 2020)

***"He is responsive, thoughtful and open-minded. He listens to the client and is very collaborative in his approach."*** (Chancery: Traditional – Chambers UK 2020)

***"A very, very good and extremely eloquent advocate." "Extremely good at explaining things in terms that a non-specialist can understand. He responds very quickly, which is welcome."*** (Tax: Private Client – Chambers UK 2020)

Some representative cases include:

- *Ingenious Film Partners 2 LLP v HMRC* [2019] UKUT 0226 (TCC) – £1.6 billion dispute concerning taxation of creative industry business structure
- *Clark v HMRC* [2019-2020] (Court of Appeal hearing listed for early 2020); [2018] UKUT 397 (TCC) – dispute concerning offshore trust structure used to liberate pension funds
- *Estate of Lady Hood v HMRC* [2018] EWCA Civ 2405 – leading Court of Appeal case on estate planning in relation to the family home and the gift with reservation IHT provisions
- *Andrew v HMRC* [2019] FTT 177 (TC) – dispute in relation to complex gilt strip trust structure and applicable taxation
- *Shelford v HMRC* [2019-2020] (Test case – judgment awaited from the First-tier Tribunal (Tax Chamber)) – dispute concerning inheritance tax home loan arrangements
- *Life Services Ltd v HMRC* [2019-2020] (Court of Appeal hearing listed for early 2020) [2019] UKUT 0002 (TC) – dispute concerning relationship between EU principle of fiscal neutrality and UK devolved legislative structure
- *London Luton BPPRA Property Fund LLP v HMRC* [2019] UKFTT 212 (TC) – multi-million pound capital allowances test case regarding hotel development
- *Seven Individuals v HMRC* [2017] UKUT 132 (TCC); *Acomwood LLP v HMRC* [2016] UKUT 36 (TCC) – £400 million dispute concerning taxation of Icebreaker film scheme
- *Charity Commission v Mounstar* [2016] EWHC 876 (Ch) – dispute in respect of charitable trust involved in £45m tax avoidance scheme
- *Freedman v Freedman* [2015] EWHC 1457 (Ch) – dispute in respect of doctrine of equitable mistake in relation to a family trust