



Michael Furness QC

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Clerks Details

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Qualifications and Appointments

- First Class degree in Law from Cambridge
- Bachelor of Civil Law from Oxford

Memberships

- Association of Pension Lawyers
- Chancery Bar Association
- Revenue Bar Association

“He is highly analytical and gives a clear steer”

Chambers & Partners 2016

Practice Overview

Michael's practice has three main strands:

- Contentious trust litigation
- Advice and litigation concerning occupational pension schemes
- Tax litigation

He also undertakes professional liability litigation in areas related to the three main areas of his practice.

Michael has wide litigation experience, at all levels and in a variety of jurisdictions.

In this jurisdiction he has appeared several times in the House of Lords and in the Supreme Court (in the revenue case of *DCC Ltd v HMRC*). His appearances in the House of Lords include the leading tax cases of *Ingram*, *McNiven v Westmoreland Investments and Arctic Systems*, and the important pensions case of *National Grid v Mayes*.

Overseas, he has a substantial contentious and non-contentious trust practice mainly in Bermuda, and involving large family trusts. He also appears regularly in the courts of Hong Kong, including three appearances in the Court of Final Appeal.

The recent 2016 edition of Chambers & Partners describes him as **"an extremely good performer on all levels"**. Handles occupational pensions work and trusts and tax litigation to a very high standard. He regularly appears in offshore jurisdictions. **"He is a good choice for highly technical matters, particularly those involving pensions tax."** **"He is highly analytical, he gives a clear steer and he gets stuck in."**

He is an experienced litigator, who has a strong focus on work relating to both onshore and offshore trusts and is well equipped to deal with matters concerning clients from overseas. **"He is extremely good. He is a core chancery practitioner who has very great knowledge of private client and inheritance tax law."** Chambers & Partners, 2016



Pensions

Much of Michael's work involves occupational pension schemes.

He advises on all aspects of pensions law, including:

- Scheme funding
- PPF issues
- Investment related issues
- Equalisation
- Pension scheme taxation
- S 75 debts
- Insurance company products
- Construction of scheme rules
- Local Government Pension Scheme issues

His litigation practice includes regulatory litigation (FSDs and CNs), issues of interpretation of statutes and scheme rules, and claims for rectification of scheme rules.

He frequently advises insurance companies and Sipp providers on tax and regulatory issues.

Recent cases include:

- Representing companies in ITV Group in the ongoing FSD reference to the Upper Tribunal, including appearing in the UT on the hearing of the FSD references in early 2018 – judgment awaited and appearing on the interlocutory appeal to the CA: *ITV v The Pensions Regulator* [2015] and
- Appearing for the representative beneficiary in *BT v BT Trustees* [2018] – successfully resisting BT's claim to be able to change the pension increase to an index other than RPI. This case is now going to the Court of Appeal
- Representing the BBC in the Court of Appeal in *Bradbury v BBC* [2017] – an ombudsman appeal arising out of a benefit re-structuring which involved SWT-type contracts.
- Appearing for the claimant in *Granada Group Ltd v Law Debenture* [2015] – case about the potential application of section 320 CA 1985 to directors' top-up pension arrangements.
- Representing the trustees of a group within a utility pension scheme on a claim for a section 75 debt due on an employer cessation event (settled shortly before trial).

Reported cases in recent years cases also include:

- *Federated Flexiplan Scheme* [2012 and 2013]
- *PMPF Trust Co Ltd v Taylor* [2010]
- *Eastearly v Headway plc* [2009] (CA)
- *South Tyneside MBC v Lord Chancellor* [2009] (CA)
- *Walker Morris Trustee Co v Masterson* [2009]
- *Allied Domecq Holdings Ltd* [2008] (CA)
- *National Bus Pension schemes* [2008]
- *St Gobain v Davies* [2008] (CA)
- *Sovereign Trustees Ltd v Glover* [2008]
- *Scania GB Ltd v Wager* [2008]

and also *Betafence v Veys*; *Pitmans Trustees v The Telecommunications Group*; *AGCO v Massey Ferguson Pension Trustees* (CA); *Re John Holt Pension Scheme*; *Bradstock Pension Trustees v Bradstock and Redrow v Pedley*.



Pensions continued

Michael has also appeared in many unreported applications for trustee directions or compromises.

He advises The Pensions Regulator, The Pension Protection Fund and the FSA on technical pensions issues.

An important part of his practice involves advising on and conducting professional negligence litigation arising out of erroneous advice and drafting.