

Amy Mannion

Call: 2003



Amy Mannion practices in all areas of public law. She has particular specialisms in human rights, policing and crime, immigration, indirect tax and duties, professional discipline and regulatory law. She acts in public inquiries.

Amy is a member of the Attorney General's 'A' Panel of Counsel, having previously been a member of the 'B' Panel (appointed 2013) and 'C' Panel (appointed 2009).

Amy is instructed in high profile and complex cases across her practice areas, as leading counsel, alone, and as a sought-after junior.

Public Law

Amy has particular expertise in judicial review arising in context of regulatory, disciplinary, tax, duties, policing or prisons decisions; and those with a criminal law background or context. Amy also has a wealth of experience in judicial review injunction matters.

Selected Cases

- **R (oao X Ltd & Y Ltd; ABC Ltd) v HMRC [2017]**: Court of Appeal consideration of the correct approach to injunctive relief in cases where there is dedicated appeal scheme before the Tribunal which does not provide for suspensive relief. Arises out of new Alcohol Wholesalers Registration Scheme.
- **R (oao Ahmed) v HMRC [2015] 3954**: HMRC's WOWGR revocation decision was not 'fundamentally unlawful' such that injunctive relief would be appropriate.
- **R (oao Waryoba) v SSHD [2014] EWHC 1496**: Judicial review considering unlawful detention, immigration.

- **R (oao Oboh; Patel) v SSHD [2014] Imm AR 937**: Judicial review concerning certainty of immigration policy.
- **R (oao Cheema v HMRC) [2013] EWHC 3790**: Judicial review arising out of issue of unlawful search warrant.
- **R v Joseph McAuley [2012] EWCA Crim 2333**: Public law challenges to sentence calculation.
- **R (on the application of F) v Secretary of State for Justice [2012] EWHC 2689 (Admin)**: Judicial review on question whether prison transfer violated article 3.
- **R (oao Kammash & Others) v MOD 2009-2012**: Judicial review of adequacy of Royal Military Police investigation into abuse allegations made by 7 Iraqi citizens in 2007.

Public Inquiries

Amy has been instructed since 2014 by the Commissioner for the Metropolitan Police Service in the public inquiry into undercover policing in England and Wales, chaired by Sir John Mitting QC.

Selected Cases

- **Undercover Policing Inquiry**: Junior Counsel for the MPS.

Tax

Amy is particularly well known for her indirect taxes and duties work. She is instructed as both leader and junior in all levels of tribunals and up to the Supreme Court and CJEU. She is particularly sought after in public law cases concerning tax matters, for both HMRC and claimants.

Selected Cases

- **Beehive Wine Store v HMRC**: acted for HMRC in alcohol excise WOWGR-approval revocation appeal.
- **OWD Ltd and another v HMRC**: Concerns the HMRC-managed Alcohol Wholesalers Registration Scheme (AWRS).
- **R (oao X Ltd & Y Ltd; ABC Ltd) v HMRC [2017]**: Court of Appeal consideration of the correct approach to injunctive relief in cases where there is dedicated appeal scheme before the Tribunal which does not provide for suspensive relief. Arises out of new Alcohol Wholesalers Registration Scheme.
- **Volkswagen Financial Services (UK) Ltd v HMRC [2017] UKSC 26**: Supreme Court determined second ground of appeal and referred primary ground to the CJEU. VAT case; concerns partial exemption special methods. Led by Owain Thomas QC.
- **Safe Cellars v HMRC [2017]**: High Court discharged injunction against HMRC.
- **HMRC v Ahmed, T/A Beehive Wines [2017]**: Upper Tribunal review of approach taken by First Tier Tribunal to reviews of reasonableness of a decision.
- **HMRC v Brobot Petroleum [2016] UKUT 398**: Upper Tribunal decision concerning deferred payments of

duty for petroleum. The UT found HMRC had been entitled and reasonable to focus on eligibility as a first stage in the application process.

- **R (oao Ahmed) v HMRC [2015] 3954:** HMRC's WOWGR revocation decision was not 'fundamentally unlawful' such that injunctive relief would be appropriate.
- **Colchester v HMRC [2014] STI 871:** Upper Tribunal. First UT authority on when a construction is an 'annex' to a building.

Costs

Amy is often called upon to advise on issues relating to costs arising out of her main areas of practice. She has recently advised on a costs issue arising in an immigration unlawful detention claim, and is currently instructed at the costs stages of a number of tax and duties judicial review cases.

Data Protection & Cyber

Amy accepts instructions from both claimants and defendants in data protection and privacy related matters. She has experience in judicial review injunctive relief cases.

Environmental Law

Amy accepts instructions across a range of environmental work, both in public law and private law proceedings. She is also on the Specialist Health and Safety and Regulatory Law panel of counsel.

Amy has acted for NGOs on a pro bono basis, advising in respect of international and human rights law arguments which might be employed:

- by indigenous populations challenging permissions to use of their land for a palm oil plant (Cameroon);
- by environmental groups challenging the construction of a coal fire power plant (Turkey)

She was instructed on the above through the US Environmental Law Center.

Human Rights

Amy is a public law practitioner. Human rights matters arise across her practice.

Selected Cases

- **R (oao X Ltd & Y Ltd; ABC Ltd) v HMRC [2017]**: Arguments in Court of Appeal consideration of the correct approach to injunctive relief pending an appeal including arguments concerning article 6 and article 1 of the First Protocol.
- **Undercover policing inquiry**: Consideration of articles 2, 3, 8 and 8 in context of anonymity applications.

Immigration

Amy has experience of immigration law at first instance and upon appeal. She is particularly instructed in immigration judicial review claims, but appears at both levels of the Tribunal as well as in the High Court and Court of Appeal.

Selected Cases

- **R (oao Waryoba) v SSHD [2014] EWHC 1496**: Judicial review considering unlawful detention in immigration context.)
- **R (oao Oboh; Patel) v SSHD [2014] Imm AR 937**: Judicial review concerning certainty of immigration policy.)

Professional Discipline & Regulation

Amy acts in professional discipline and misconduct matters in a number of fields, in particular in respect of accountants, and police.

Selected Cases

- **Financial Reporting Council v Mazars LLP and Karmel [2014]**: Junior counsel for the FRC in case involving allegations of failings by Mazars LLP and a partner.
- **Re AWE Burghfield [2014]**: Junior counsel for MOD in a very large number of misconduct allegations arising out of MOD Police failures to patrol at Burghfield Atomic Weapons Establishment.

Local Government & Police Law

Amy has particular expertise in cases concerning policing and crime.

Selected Cases

- **Undercover Policing Inquiry (2014 to date)**: Junior Counsel for the MPS.
- **Re AWE Burghfield [2014]**: Junior counsel for MOD in a very large number of misconduct allegations arising out of MOD Police failures to patrol at Burghfield Atomic Weapons Establishment.
- **R (oao Cheema v HMRC) [2013] EWHC 3790**: Judicial review arising out of issue of unlawful search warrant.

Appointments

- Recorder on the North Eastern Circuit
- Attorney General's Panel of Civil Counsel A panel (2017-present)
- Attorney General's Panel of Civil Counsel B panel (2013-2017)
- Attorney General's Panel of Civil Counsel C panel (2009-2013)
- Specialist Regulatory Advocate in Health and Safety and Regulatory Law (C panel)

Memberships

- ALBA
- HRLA
- RBA