

Isabel McArdle

Call: 2008



Isabel McArdle practises in indirect tax, healthcare law (including clinical negligence, cross-over public law matters, personal injury and inquests) and public law (including human rights and public inquiries). She is recommended in the Legal 500 2021 Guide as *“exceptionally thorough and diligent. She has excellent forensic cross-examination skills. She is always very well-prepared and argues her points robustly and fairly.”*

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Legal 500 2021

Tax

Isabel has extensive experience in VAT, customs, excise and rating.

Listen to Isabel discuss Taxation and Human Rights on episode 93 of our podcast Law Pod UK [here](#).

Selected Cases

- **Paul Newey T/A Ocean Finance v HMRC (2015, 2018, 2019)**: led by Owain Thomas QC, acted for HMRC in this case concerning abuse of law in the field of VAT in the Upper Tribunal, the Court of Appeal and First Tier Tribunal upon remittal.

- **Universal Cycles Ltd, Brands Holdings Ltd & SportsDirect.com Retail Ltd v HMRC (2019)**: led by Owain Thomas QC, resisted an application for permission to bring judicial review challenging decisions relating to customs duty, anti-dumping duty and VAT on imported bicycles, acting for HMRC. The case is proceeding to trial in the First Tier Tribunal.
- **Sub One Ltd T/A Subway v HMRC (2012, 2014)**: led by Philippa Whipple QC for the Appellant company in the Upper Tribunal and Court of Appeal. The case involved issues of European law and domestic legislation concerning the VAT liability of the supply of takeaway food.
- **Wilmslow Financial Services Ltd v HMRC (judgment pending)**: acted for HMRC before the First Tier Tribunal in a case concerning characterisation of supplies and abuse of law in the context of an offshore structure, in the field of VAT.
- **Whittalls Wine Ltd, European Food Brokers Ltd v HMRC (2018)**: led by Stephen Nathan QC for HMRC in related appeals concerning the system of approvals for duty suspended alcohol pursuant to the Warehousekeepers and Owners of Registered Goods Regulations 1999.

Clinical Negligence

Isabel's experience is wide ranging and includes birth injuries, wrongful birth, surgical complications, and orthopaedic injuries. She has particular experience in human rights claims arising in the healthcare setting.

Her inquest experience includes surgical problems and general practice diagnosis and referral.

Selected Cases

- **Ian Paterson litigation**: part of a team of 1COR barristers led by Lizanne Gumbel QC, for various Claimants against a Consultant Breast Surgeon facing allegations including performing an unauthorised mastectomy technique and unnecessary surgical procedures.
- **Inquest into the Death of John Moore-Robinson**: acted for the family of the Deceased, whose internal bleeding was not diagnosed at A&E, resulting in his death shortly after. This was a second inquest, involving care provided by the Mid Staffordshire NHS Foundation Trust.

Personal Injury

Isabel's experience includes in particular personal injury claims where there is also a human rights element, with a focus on prisons, hospitals and the military.

Listen to Isabel discuss lawsuits against the police for arrest operations on episode 23 of our podcast Law Pod UK [here](#).

Selected Cases

- **Challenger 2 litigation:** junior counsel for the Defendant in joined cases involving questions of combat immunity and the imposition of a duty of care in a warzone.
- **B v Ministry of Defence:** junior counsel for the Defendant in the Supreme Court. This major authority concerned nuclear testing in the South Pacific in the 1950s, and clarified the law on limitation in personal injury actions.

Public Law

Isabel practises in both Claimant and Defendant public law and human rights cases, including in the fields of healthcare, tax, and immigration. She has extensive judicial review experience in the High Court and Upper Tribunal (Immigration and Asylum Chamber).

She is appointed to the Attorney General's B Panel of Civil Counsel.

Selected Cases

- **Association of British Insurers v The Lord Chancellor, Association of Personal Injury Lawyers (Interested Party):** Isabel, led by Philip Havers QC, acted for the Interested Party and supported the Lord Chancellor in resisting an application for interim relief and judicial review, challenging the Lord Chancellor's decision to announce the result of her review of the discount rate, used to calculate future personal injury losses, in early 2017.
- **MF v Secretary of State for Defence:** acted for the Appellant in an appeal which clarified key aspects of the War Pensions Scheme.
- **The Al Sweady Public Inquiry (2010-2014, Chairman: Sir Thayne Forbes):** led by Neil Garnham QC, acted for the military witnesses. This Inquiry concerned events in Iraq during and after a 2004 battle.
- **Baha Mousa Public Inquiry (2010, Chairman: Sir William Gage):** led by Neil Garnham QC for the military witnesses. This Inquiry concerned events in Iraq following the invasion of 2003, and British handling of Iraqi detainees.

Appointments

- Attorney General's B Panel of Civil Counsel (2020 – present)

Awards

- Hardwicke Scholarship, Lincoln's Inn (2007)
- Lord Denning Scholarship, Lincoln's Inn (2007)

Education

- BA (Hons) in Jurisprudence, Brasenose College, University of Oxford (2007)

Memberships

- CALBA
- PIBA
- RBA
- VAT Practitioners Group

Publications

- Law Pod UK, Episode 23 & 93.