

Michael Paulin

Call: 2007



Michael was called to the bar in 2007, after completing an MPhil in philosophy at King's College London. His primary practice is in tax litigation and tax dispute resolution, including judicial review claims involving HMRC. More broadly, Michael's practice involves the intersection between tax law, administrative law, and employment law.

His employment practice involves a diverse range of employment status cases, as well as complex and multi-week whistleblowing and discrimination claims.

Michael is instructed regularly by entrepreneurs, corporates, small and medium sized accounting firms, as well as government agencies.

He also has substantial experience advising and representing businesses in quasi-criminal tax matters, including information requests and Code of Practice 9 enquiries.

Michael acted as Judicial Assistant to Lord Dyson from September 2009 to March 2010, and as Judicial Assistant to the then Master of the Rolls, Lord Neuberger of Abbotsbury, from March to August 2010. He worked closely on tax and public law cases such as: *R (on the application of Davies & Gaines Cooper) v HM Revenue & Customs* [2010] EWCA Civ 83 (the doctrine of legitimate expectation and HMRC guidance documentation), *R (On the Application of Adams) v Secretary of State for Justice* [2009] EWCA Civ 1291 (the correct statutory construction of 'miscarriage of justice'), and *Chaytor & Ors, R v* [2010] EWCA Crim 1910 (the 'MPs' expenses' case).

Tax

Michael's main area of practice is in tax, particularly the intersection of tax and public and administrative law. He represents taxpayers and HMRC alike. He has experience in the First Tier (Tax) Tribunal, the Administrative Court, and the Court of Appeal.

Michael has particular expertise in tax and employment status cases, as well as the new IR35 rules for the public sector. He was instructed to provide a second opinion to the Locum Doctors Union in relation to NHS Improvement's implementation of the new IR35 rules, and subsequently was instructed in the LDU's judicial review challenge to NHS Improvement's purported implementation of IR35.

Michael has specific experience of public international law within the tax sphere, including questions of bilateral tax treaty interpretation, sovereignty, jurisdiction, and enforcement. Michael has in the past worked with a magic circle law firm in a multi-billion GBP international tax case involving tax treaty construction and conflict of constitutional law issues.

Michael accepts both direct access and licensed access instructions.

Selected Cases

- Successful in submissions on behalf of an international corporate in relation to an application by HMRC pursuant to paragraph 3 Schedule 36 the Finance Act 2008.
- Successful in a judicial review challenge (via the pre-action protocol) brought by an established trading company to two separate accelerated payment notices ("APNs") issued by HMRC's counter avoidance unit. More details available [here](#).
- Acting in Code of Practice 9 cases involving businesses and entrepreneurs across a diverse range of sectors including technology, software, telecoms, wealth management and accounting.
- Acting in alternative tax dispute resolution cases involving HMRC's [disguised remuneration settlement opportunity](#).
- A successful judicial review challenge (via the pre-action protocol) brought by the Locum Doctors Union to NHS Improvement's purported implementation of the new IR35 rules for the public sector. Michael was instructed by [Duncan Lewis](#) and the case reported as a leading story in both [the Times](#) and [the Telegraph](#).
- A successful judicial review challenge (via the pre-action protocol) brought by an established trading company to two separate accelerated payment notices ("APNs") issued by HMRC's counter avoidance unit. Following service of the taxpayer's judicial review pre-action protocol letter, HMRC decided to withdraw both APNs. Following further representations HMRC agreed to rescind the underlying tax assessment, thereby obviating the taxpayer's purported liabilities in their entirety.
- A successful defence of a leading regional accounting business in an HMRC inquiry into whether the firm was meeting its PAYE obligations under the Construction Industry Scheme.
- Advised a national construction company on the flat-rate scheme for small businesses under the Value Added Tax (Amendment) Regulations 2017 in the context of the commercial arrangements for a proposed multi-million GBP trading enterprise (with Roderick Cordara QC).

Employment & Equality

Michael's employment practice intersects with his tax practice to a significant extent. He is often instructing by accountants on nuanced employment status issues, as well as in cases involving both the private and public IR35 rules.

Michael has deep experience advising a range of market leading employment agencies on employment status questions, the Agency Workers Regulations 2010, the Offshore and Onshore Intermediaries legislation, and on the tax implications of innovative employment management and payroll products.

Michael also appears regularly in the Employment Tribunal and the Employment Appeal Tribunal. He has appeared (without a leader) in the Court of Appeal.

Michael is instructed by both Respondents and Claimants. Michael appeared for the successful Claimant, a female firearms officer, in *M v Chief Constable of North Yorkshire*, in a trial that was listed for three weeks and which was reported by [the Telegraph](#) as well as other national media outlets.

Selected Cases

- **Fadlalla v Oxfordshire Taxi Company Ltd (2019)**
- **Olubando v Secretary of State for Justice (2018)**: Defended against allegations of discrimination by a former prison officer.
- **Lunn v Aston Darby Group Ltd & Or UKEAT 0039/18/BA (2017)**: Acted for appellants in an interlocutory appeal concerning the correct statutory interpretation of “special circumstances” in s.128(5) ERA 1996.
- Defending a mini-cab company in an employment status and unfair dismissal brought by a mini-cab driver.
- Defending a leading national employment agency in an employment status and Agency Workers Regulations 2010 case.
- Representing a senior compliance officer in a complex and high value whistleblowing claim against an investment business.
- Successfully defending a central government agency in a two week whistleblowing and discrimination claim.

Appointments

- Attorney General’s B Panel of Counsel (2018 – present)
- Attorney General’s C Panel of Counsel (2013 – 2018)

Awards

- Arts and Humanities Research Board Scholarship (2002 – 2003, 2004 – 2005)
- Inner Temple Major Scholarship (2007 – 2009)

Education

- LLM (Tax), Queen Mary College, University of London.
- Graduate Diploma in Law, City University.
- MPhil, King’s College London, Philosophy
- BA (Hons) (Starred First) The University of Leeds, Philosophy.