



Natasha Barnes

Call: 2010

Natasha Barnes is a highly-regarded junior who acts in a variety of sensitive and complex cases focusing on public and human rights law, indirect tax, fraud and inquests. She appears before the Court of Appeal, the Administrative Court, the Tribunals (Tax and Immigration Chamber) and the Coroners' Courts.

Natasha advises a wide spectrum of clients including government departments, public authorities, companies and individuals. Her background in crime means that she is well placed to advise in judicial reviews and tax litigation arising out of criminal or quasi-criminal proceedings. She is a member of the Attorney General's C Panel.

Immigration

Natasha specialises in immigration matters and appears, both alone and as junior counsel, in the Court of Appeal, High Court and Upper Tribunal in applications for Judicial Review and substantive appeals. She has experience in a wide range of areas including trafficking, asylum, human rights, unlawful detention, deportation, fresh claims, cases under the Points Based System and other immigration appeals.

Natasha also has developed vetting security clearance and is instructed in a number of national security appeals before the Court of Appeal, High Court and the Special Immigration Appeals Commission.

Selected Cases

- **R (TN & US) v Secretary of State for the Home Department [2018] EWCA Civ 2838:** Junior Counsel in joined lead cases concerning the lawfulness of the Detained Fast Track Rules 2005. 10,000 appeals were heard under the Rules. Appeal and judicial review claim dismissed, currently on appeal to the Supreme Court.

- **Pham v SSHD [2018] EWCA Civ 2064:** Junior Counsel in high profile appeal, which has been heard in the Supreme Court (*Pham v SSHD* [2015] UKSC 19), concerning deprivation and citizenship.
- **S2 v Secretary of State for the Home Department [2018] EWHC 993 (Admin):** Junior Counsel in judicial review raising novel issues about when the Secretary of State could revoke an individual's indefinite leave to remain on the basis of national security, and the court's discretion to grant interim relief in such cases.
- **R (TN & US) v Secretary of State for the Home Department [2017] EWHC 59 (Admin):** Junior Counsel in joined lead cases concerning the lawfulness of the Detained Fast Track Rules 2005. 10,000 appeals were heard under the Rules. The Court of Appeal has granted permission to appeal.
- **R (NM) v Secretary of State for the Home Department [2017] EWHC 2798 (Admin):** Sole counsel in a complex trafficking claim involving a 3-day hearing before the High Court.
- **R (Nawaz) v Secretary of State for the Home Department [2017] UKUT 288 (IAC):** Sole counsel in a Judicial Review challenge arising out of the ETS language testing fraud.
- **R (Siddique) v Secretary of State for the Home Department [2016] EWCA Civ 570:** Sole counsel in proceedings before the Court of Appeal. Natasha successfully argued that the Secretary of State acted lawfully in refusing to issue an appealable removal decision to the Appellant. The Court of Appeal praised parties' 'helpful and realistic' submissions.
- **R (Adesanya) v Secretary of State for the Home Department [2016] EWHC 1165 (Admin):** Sole counsel in Judicial Review proceedings involving issues of people trafficking, unlawful detention, deportation and certification of human rights claims.
- **Secretary of State for the Home Department v AG:** Sole counsel for AG in a substantive appeal arising out of deportation proceedings. The Upper Tribunal subsequently refused the SSHD's appeal and praised Natasha's 'able and concise submissions' in their written determination.

Tax

Natasha's practice covers litigation and advice across all areas of indirect tax. She regularly appears before the Upper Tax Tribunal and in high value appeals heard in the First-tier Tax Tribunal. Those cases have involved the interpretation of EU directives, fiscal neutrality, the place of supply, triangulation, human rights in relation to tax law, the excise warehousing scheme and the alcohol wholesaler registration scheme.

Selected Cases

- **Ampleawards Ltd v HMRC [2018] UKFTT 0715 (TC):** Case concerning the lawfulness of the 'fall back' provisions, which enable HMRC in certain circumstances to assess a UK trader for acquisition tax on goods which have never physically entered the UK, behind which a number of high value appeals stood.
- **Rurkhee Trading Company Ltd v HMRC [2018] UKFTT 161 (TC):** Defended HMRC's decision to revoke the approval of Rurkhee Trading to trade in duty-suspended alcohol under the Warehousekeepers and Owners of Warehoused Goods Regulations (WOWGR).
- **HMRC v Life Services [2017] UKUT 484 (TCC):** Junior counsel for HMRC in an appeal in which the Upper Tribunal overturned the First-tier Tribunal's decision that the UK's treatment of supplies of welfare services breached the principle of fiscal neutrality.

- **AC Wholesale v HMRC [2017] UKUT 191:** Junior counsel for HMRC in an MTIC appeal before the Upper Tribunal. The Upper Tribunal rejected the Appellant's argument that HMRC were required to eliminate all possible explanations for the transactions other than fraud before finding that the taxpayer should have known that its transactions were connected with fraud.
- **Fio's Cash & Carry Ltd v HMRC [2017] UKFTT 346:** Sole counsel for HMRC in an appeal against a £900,000 VAT assessment. The Tribunal found for HMRC, concluding that it had exercised its best judgment in assessing the total value of under-declared sales and the proportion of those sales which were zero-rated.
- **Multimedia Computing Ltd v HMRC [2016] UKFTT 779:** Sole counsel in proceedings before the First-tier Tribunal in relation to a £1 million VAT assessment. The case raised complex issues as to the place of supply.

Public Law

Natasha advises and acts for a range of government and private clients across a wide spectrum of administrative and public law. She is a member of the Attorney General's C Panel.

Selected Cases

- **R (TN & US) v Secretary of State for the Home Department [2018] EWCA Civ 2838:** Junior Counsel in joined lead cases concerning the lawfulness of the Detained Fast Track Rules 2005. 10,000 appeals were heard under the Rules. Appeal and judicial review claim dismissed, currently on appeal to the Supreme Court.
- **R (NM) v Secretary of State for the Home Department [2017] EWHC 2798 (Admin):** Sole counsel in a complex trafficking claim involving a 3-day hearing before the High Court.
- **R (Nawaz) v Secretary of State for the Home Department [2017] UKUT 288 (IAC):** Sole counsel in a Judicial Review challenge arising out of the ETS language testing fraud.
- **R (Siddique) v Secretary of State for the Home Department [2016] EWCA Civ 570:** Sole counsel in proceedings before the Court of Appeal. Natasha successfully argued that the Secretary of State acted lawfully in refusing to issue an appealable removal decision to the Appellant. The Court of Appeal praised parties' 'helpful and realistic' submissions.

Inquests

Natasha is experienced in coroner's inquests, having represented interested persons in Article 2 inquests involving the deaths of children in hospital, persons in custody and soldiers serving overseas.

Selected Cases

- **Inquest of Lexie Harrison:** Appeared on behalf of Lexie's grandparents and legal guardians after Lexie,

who suffered from Infantile Refsum's disease, died aged 2 and a half following complications resulting from an endoscopy. Involved examining numerous consultant hepatologists, paediatricians and medical expert witnesses over the course of a 6 day Inquest.

- **Inquest of RLD:** Appeared on behalf of the deceased's commanding officer after RLD was killed whilst serving in Afghanistan.

Appointments

- Attorney General's civil panel (C panel)
- Equality & Human Rights Commission (C panel)
- SFO Prosecution Panel (C panel)

Education

- BA (Hons) – History
- James Crouch Scholar
- Major Scholar (Gray's Inn)
- Dorothy Forster Sturman Award, Cambridge University
- Ligner Scholar, Cambridge University

Memberships

- YFLA