



## Nigel Pleming KC

Year of call: 1971 | Silk: 1992

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*"Calm under pressure, unflappable, suave and extremely affable, he is one of [39 Essex Chambers'] stellar senior members"* The Legal 500 2021

*"A living legend: he fully deserves his reputation as one of the top silks of his generation. Highly knowledgeable and absolutely wonderful to work with, he has no weaknesses."* Chambers and Partners 2019

Nigel is ranked and recommended in The Legal 500, Chambers and Partners, and the Chambers 100 in Administrative and Public Law, Environment and Planning, VAT/indirect tax law, and Human Rights and Civil Liberties,

## Areas of expertise

Administrative and Public Law  
Environment and Planning  
VAT/Indirect Tax  
Human Rights and Civil Liberties  
Arbitration

## VAT/Indirect Tax

Nigel has mainly advised and represented HRMC in relation to VAT issues, appearing regularly in a range of the courts, from the First-tier Tax Tribunal to the Supreme Court.

### Cases of note

- *Revenue and Customs Commissioners v News Corp UK and Ireland* [2021] EWCA Civ 91
- *Virgin Media Ltd v Revenue and Customs Commissioners* [2020] UKFTT 30 (TC)
- *Good Law Project Ltd v Revenue and Customs Commissioners* [2019] EWHC 3125 (Admin),

- **Marriott Rewards LLC v Revenue and Customs Commissioners** [2018] UKUT 129 (TCC)
- **Hutchison 3G UK Ltd v Revenue and Customs Commissioners** [2018] UKFTT 289 (TC)
- Associated British Ports [2016] UKFTT 491 (TC)
- **Pendragon PLC v Revenue and Customs Commissioners** [2015] UKSC 37, [2015] 1 WLR 2838

## Recommendations

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- *"A very experienced, calm and authoritative presence. He has got a breadth of experience that means nothing is ever a surprise, and there's a very assured touch to his advice."* Chambers and Partners 2021
- *"Formidable. He has an extremely impressive manner and a persuasive way of structuring arguments."* Chambers and Partners 2021
- *"He is well respected, very sensible, measured and focused."* "A master of VAT law." Chambers and Partners 2021
- *"Calm under pressure, unflappable, suave and extremely affable, he is one of the set's stellar senior members."* The Legal 500 2021
- *"When he speaks, the court listens: he gets straight to the meat of an argument and is amazing at communicating complicated detail"* Chambers and Partners 2017
- *"He is a very charming individual and good with the court."* "He's pragmatic and has a strong understanding of local and central government." Chambers and Partners 2017
- *"Always thoroughly prepared and someone with a fantastic court manner. Able to take difficult matters and pare them down to the essential issues, even with really technical subject matter. Very warm and very good client skills. Excellent legal analysis."* "An excellent oral advocate and very tactically astute." Chambers and Partners 2017
- *"A wonderful advocate with the wisdom of experience"* Chambers and Partners 2017
- *"He handles really impressive work and is very robust and unflappable."* Chambers and Partners 2017
- *"In a league of his own and clients love him."* The Legal 500 2016
- *"He is excellent on his feet without the need to be aggressive and always has the ear of the court."* The Legal 500 2016

## Membership and Appointments

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- Judge of the Courts of Appeal of Jersey and Guernsey 2007- 2018
- Deputy Judge of the High Court: 1998 – 2007
- International Arbitrator – 2016 to date
- Admitted to the Belize Bar: 2002 to date
- Called to the Bar of BVI: 2013 to date
- Admitted to the Bar of Hong Kong – various dates
- Admitted to the Bar of Trinidad and Tobago – various dates

## Qualifications

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- LLM, University College London

- LLB, Kingston University

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