



## Timothy Lyons KC

Year of call: 1980 | Silk: 2003

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*“Excellent at what he does – client-friendly and efficient.”*

The Legal 500

*“He has an exceptional knowledge and understanding of EU law.”*

The Legal 500

## Recommended, Who's Who Legal 2022 – Trade and Customs

Timothy Lyons KC, BL, Advocaat/Avocat Brussels Bar, was called to the Bar in 1980 and took Silk in 2003. He has also been called to the Bar of the Republic of Ireland (1998 – please [click here](#) for his web profile) and is a member of a number of EU law organisations including the Irish Centre for European Law. He is a member of the London Court of International Arbitration.

The early years of Timothy's career were spent doing general chancery work. He then spent a considerable time in revenue chambers and now deals with a wide range of public and commercial law matters. Particular areas of interest include:

- UK and EU trade law and customs duties; anti-dumping and countervailing duties.
- Direct and indirect tax disputes (VAT, excise duty, national insurance) - including EU and international aspects.
- Arbitrations under double tax and bilateral investment treaties.
- Trade and WTO law - disputes and arbitrations. Timothy has been acting in recent litigation concerning Brexit, WTO law and customs.
- General EU law - internal market; environment, external relations.
- EU state aid and public procurement law
- All aspects of the community infrastructure levy
- Private client - trusts, succession, conflict of laws, taxation and Court of Protection work.
- Access to information in particular where held by European Institutions.

Timothy's interest in international matters has led to him advising foreign governments as well as businesses and high net wealth individuals. He represents in court, and advises, trustees of both domestic and international trusts on a wide range of issues and is a former member of STEP's Cross-Border Estates Group and its EU Committee. He is a member of the standing committee of scientific advice of the Center for Legal and Economic Research (CIJE), Faculty of Law, University of Porto, Portugal.

Publications include: *EC Customs Law* (OUP, 2nd ed, 2008); *European Cross-Border Estate Planning* (Sweet & Maxwell) General editor. *State Aid, Tax and Abuse of Law in Prohibition of Abuse of Law: A New General Principle of EU Law?* (Hart

Publishing, 2011); Ways to tackle inheritance cross-border tax obstacles facing individuals within the EU (European Commission Expert Group, 2016) and regular contributions to the British Tax Review.

## Recent Publications on Tax, Customs, Trade and the EU

- [The EU/UK TCA: Tax and Customs Tax Journal](#) 7 January 2021
- [Ireland and Apple v European Commission: the competent exercise of competences](#) [2020] British Tax Review 609
- [Tax and the UK/Japan Comprehensive Economic Partnership Agreement](#) [2020] British Tax Review 605.

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## Significant Cases

- *HMRC v Naghshineh* - (2020) concerning income tax sideways loss relief for farming losses
- A case concerning capital gains tax and usufructs in which the issue was whether or not there should be a reference to the CJEU
- *P v Asst Dir. Adult Social Care, Newcastle CC and CICA* (CoP – trusts of property) [2015] EWCOP 87
- *Case C-84/15 Sonos Europe BV v Staatssecretaris van Financiën* (EU customs law – reference from the Hoge Raad der Nederlanden to the CJEU, 2015).
- *Targetti (UK) Ltd v HMRC* – (2012) validity of EU anti-dumping regulation.
- *BUPA v HMRC heard together with Halifax plc v CCE* [2006] ECR I-1609 (VAT input tax and abuse of law).
- *R v Dimsey* [2002] 1 AC 509, transfer of assets abroad, human rights law and taxation.
- *Case C-296/95 The Queen v CCE, ex parte EMU Tabac SARL* [1998] ECR I-1605 (excise duty on cross-border movements of goods).

## Areas of expertise

UK and EU Trade and Customs Law

Brexit and General EU Law

Indirect Tax

Direct Tax

Private Client

Administrative and Public

## Direct Tax

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Timothy recently acted for the taxpayer in *Naghshineh v HMRC* which is to be heard before the Court of Appeal in 2021. The case concerns the availability of farming losses and will provide the Court of Appeal with the opportunity to rule on an area of law that has been covered by a number of cases in lower tribunals.

In *Findlay* Timothy advanced contentions concerning the ability of an English taxpayer to rely on EU discrimination law to ensure that the CGT of a French usufruct followed the rules which would have been applied to a life-rent in Scots' law. The case required some familiarity with both French and Scots' law and expert evidence of both. It is expected to be concluded in 2021.

Another recent matter involved an analysis of whether individuals involved in professional activities were independent contractors or employees for income tax purposes.

## Articles

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- [Re-visiting EU Discrimination on Grounds of Nationality, Direct Taxation and the Court of Justice \(British Tax Review\)](#)
- [The EU-UK Trade and Cooperation Agreement: a new world with new rules \(British Tax Review\)](#)
- [UK/EU tax and customs negotiations: where are we now? \(Timothy Lyons QC writes for Tax Journal\)](#)
- [Starbucks and Fiat Chrysler: is the European Commission defending national tax regimes?](#)
- [VAT in the UK after Brexit – Timothy Lyons QC \(Tijdschrift voor Fiscaal Recht \(TFR\)\)](#)
- [How has the EU shaped the UK's tax landscape – Timothy Lyons QC \(Tax Journal\)](#)
- [British Tax Review Case Note – Trustees of the P Panayi Accumulation & Maintenance Settlements v HMRC: UK trustees protected by the Court of Justice](#)
- [Timothy Lyons QC Contributes Commentary Article to the “Global Trade and Customs Journal” \(by Wolters Kluwer\)](#)
- [Timothy Lyons QC Co-Authors Chapter in “A Global Analysis of Tax Treaty Disputes”](#)
- [Berlioz: challenges to information orders – fair or fantastic? – Timothy Lyons QC \(Tax Journal\)](#)

## Recommendations

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- *“Incisive mind; good tactician; excellent grasp of the legal principles involved in a complex piece of litigation.”* The Legal 500 2021
- *“Well connected in the EU. A recognised leading thinker in this area.”* The Legal 500 2021
- *“He was commercial and produced an excellent work product.” “He’s brilliant. He wrote the book on customs duty and knows everything about it.”* Chambers and Partners 2017
- *“Extremely responsive, user-friendly, efficient and professional.”* The Legal 500 2016
- *“Highly experienced in the interplay between EU law and tax.”* The Legal 500 2016
- *“He has a breadth of expertise in tax and European law which is extremely helpful and unusual.” “Absolutely top quality and very commercially minded.”* Chambers & Partners 2016
- *“He has a calming presence and makes issues easy for lay clients to understand.”* The Legal 500 2015
- *“Approachable and a pleasure to work with.”* The Legal 500 2015

## Memberships

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- Member of the Brussels Bar

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