



Kelly Stricklin-Coutinho

Year of call: 2006

Email: ksc@39essex.com

Phone: +44 (0)20 7832 1111

"Kelly provides very impressive commercial advice and is an exquisite advocate. While for now she is a fantastic junior to add structure to a team, she will no doubt be knocking on the door of silk soon enough." Chambers and Partners 2023

Kelly is a leading senior junior practising in commercial and civil law.

She has particular expertise in competition law (including state aid and subsidies), EU law, tax law (corporation tax, income tax, VAT, environmental taxes and other direct and indirect taxes) and commercial disputes.

Her clients include multinationals, FTSE 100 and 250 companies, central and local government, high net worth individuals, charities and SMEs.

Kelly is a CEDR Accredited Mediator. She is a member of CEDR's Faculty and [CEDR's Panel of mediators](#) and a member of Sport Resolutions' Panel of Arbitrators and Mediators respectively. She mediates in all of her areas of practice, including co-mediation with HMRC.

She is called to the Bar of the Republic of Ireland. She trained at the European Commission (DG Taxation and Customs), and was a Judicial Assistant to the Court of Appeal.



Areas of expertise

Tax

EU Law

Procurement

Commercial

Judicial Review

Mediators

Competition

Tax

"An excellent junior for tax, EU and state aid cases." Chambers and Partners 2020

Kelly has a wealth experience of tax litigation in all levels of English court, the Tax Tribunals, the CJEU, and in infraction proceedings before the European Commission, as well as regulatory proceedings before the Taxation Disciplinary Board. She acts for taxpayers, central and local government and regulators in relation to tax issues.

She has acted in corporation tax disputes both in her previous career as a solicitor (in relation to the compatibility of aspects of corporation tax law and EU law, relating to loss relief, dividend tax, CFC rules and thin capitalisation rules and settlements) and now as counsel.

Her recent experience includes a number of matters involving environmental taxes (particularly landfill tax), matters relating to the VAT treatment of construction projects, corporation tax relating to losses, pensions tax, income tax (including IR3) capital gains tax and the tax treatment of interest.

She also acts in judicial review in tax matters.

She also acts in cases before the Chartered Institute of Taxation's Taxation Disciplinary Board. She prosecutes cases in respect of dishonesty, AML breaches, failure to disclose a criminal conviction and professional behaviour.

Cases of note:

- ***VolkerWessels and others v HMRC [2020] UKFTT 476 (TC), [2022] UKUT 00078 (TCC)*** - Instructed on behalf of the taxpayer companies, led by Nicola Shaw KC, in respect of claims for group and consortium relief of losses of a UK branch, to be surrendered to a UK subsidiary, where the UK branch is a permanent establishment of a Dutch company.
- ***NHS Trust v HMRC*** - Instructed by the NHS Trust in relation to the application of IR35.
- ***Customs: Manufacturer v HMRC*** - Instructed by the taxpayer in relation to a dispute as to the applicable customs tariff in relation to their product, and in relation to potential penalties to be applied in dispute with HMRC.
- ***R (Claimants) v GAAR Advisory Panel*** - Instructed on behalf of the Claimants, led by James Ramsden KC, in relation to prospective judicial review proceedings against the GAAR Advisory Panel.
- ***Environmental Taxes: Prospective Claimant v HMRC*** - Instructed by taxpayer in relation to a prospective claim relating to HMRC's application of Landfill Tax.
- ***Advice to Insurer*** - Instructed by the Insurer to advise in relation to and to assess the merits of a dispute which the insurer had insured.
- ***British Medical Association*** - Pensions taxation - Instructed by Bindmans LLP on behalf of the BMA in relation to the interaction between the annual allowance, the tapered annual allowance and statutory public sector defined benefit schemes like the NHS Pension Scheme. Instructed by Wace Morgan LLP on behalf of the BMA in relation to the Armed Forces Pension Scheme.

Recommendations

- *"Kelly is able to quickly navigate through the various aspects of the case and provide the desired analysis."* Chambers and Partners 2023
- *"Kelly provides very impressive commercial advice and is an exquisite advocate. While for now she is a fantastic junior to add structure to a team, she will no doubt be knocking on the door of silk soon enough."* The Legal 500 2023
- *"Very good and commercial advice and a fantastic junior to add structure to a team. An exquisite advocate."* The Legal 500 2023

- *"Experienced, knowledgeable and thorough junior with a niche in state aid."*The Legal 500 2021
- *"Her advice is always very practical in what is a complex area."*Chambers and Partners 2021
- *"Very hard-working and knowledgeable."*Chambers and Partners 2021
- *"An excellent junior for tax, EU and state aid cases."*Chambers and Partners 2020

Memberships

- Called to the Bar of the Republic of Ireland
- CEDR's Panel of Mediators

Qualifications

Education

- 2001 – 2004: The London School of Economics and Political Science: LLB
- 2004 – 2005: University of Cambridge: LLM
- 2005 – 2006: Inns of Courts School of Law: Bar Vocational Course

London

81 Chancery Lane,
London
WC2A 1DD
Tel: +44 (0)20 7832 1111
DX: London/Chancery Lane 298
Fax: +44 (0)20 7353 3978

MANCHESTER

82 King Street,
Manchester
M2 4WQ
Tel: +44 (0)16 1870 0333
Fax: +44 (0)20 7353 3978

SINGAPORE

Maxwell Chambers,
28 Maxwell Road,
WC2A 1DD
04-03 & 04-04, Maxwell Chamber
Suites
Singapore 069120
Tel: +65 6320 9272

KUALA LUMPUR

#02-9, Bangunan Sulaiman
Jalan Sultan Hishamuddin,
50000 Kuala Lumpur,
Malaysia
Tel: +60 32 271 1085

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clerks@39essex.com • DX: 298 London/Chancery Lane • 39essex.com