



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

The Legal 500

“He is brilliant...”

Chambers & Partners

Timothy Lyons QC 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) is registered on the EU list of the Dutch Brussels Bar (2017) 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:

- Direct and indirect tax disputes (VAT, excise duty, national insurance) – including EU and international aspects.
- Arbitrations under double tax and bilateral investment treaties.
- EU customs duties; anti-dumping and countervailing duties.
- Trade and WTO law – disputes and arbitrations.
- 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.

SIGNIFICANT CASES

- 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).

RECOMMENDATIONS

"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 & 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

APPOINTMENTS

Fellow of the European Law Institute

Visiting Professor: London School of Economics; Porto University

Occasional lecturer: Leiden International Tax Centre and Academy of European Law (Trier)

Assistant Editor (European Law) British Tax Review

Member of the editorial board of Global Trade and Customs Journal

Occasional lecturer: Leiden International Tax Centre, Academy of European Law (Trier) and University of Münster

QUALIFICATIONS

- LLB
 - LLM
 - PhD
 - CIOT (Fellow)
 - TEP
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ADDITIONAL INFORMATION

PUBLICATIONS

Report: [Way to tackle inheritance cross-border tax obstacles facing individuals within the EU](#)

The Interaction of Customs and Non-tariff Barriers – 2015 European Yearbook of International Economic Law.

European Cross – Border Estate Planning Sweet and Maxwell 20 December 2012

State Aid, Tax and Abuse of Law in – Prohibition of Abuse of Law: A New General Principle of EU Law? Hart Publishing, 2011 2011

Value Added Tax: Commentary and Analysis (contributor) Sweet & Maxwell

International Guide to the Taxation of Trusts IBFD

EC Customs Law Oxford University Press 27 March 2008

ARTICLES

Global Arbitration Review – Treaty Arbitration: The limited role of tax carve-outs in BITs

The modernisation of EU state aid law and taxation

The Financial Transaction Tax and the EU.

FA 2013: TV production and video games

FA 2013: Overpayment relief and EU law

FA 2013: heritage maintenance settlements

The financial crisis, tax avoidance and an EU GAAR

EU Commission Tackles IHT Cross-Border Obstacles

Heading for the dump? Will an EU investigation into “dumping” by Chinese solar panel suppliers undermine Decc’s assumption that solar subsidies can be slashed?

Section 199: relief from VAT on low value goods: restriction relating to Channel Islands – Low Value Consignment Relief for VAT

Commission and Spain v Gibraltar and the United Kingdom: a landmark case on engineered tax regimes

EU Commission Tackles IHT Cross-Border Obstacles

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