

Simon Gurney

Call to Bar: 2006



'Simon Gurney is an esteemed junior with a broad practice spanning regulatory and criminal defence work. His expertise encompasses cross-border investigations and cases concerning allegations of fraud and money laundering.' Ranked in Tier 1 – Financial Crime – Regional Bar - Chambers & Partners 2024

'He works so hard and commands a courtroom well.' Ranked in Tier 1 – Financial Crime – Regional Bar - Chambers & Partners 2024

'Simon is an extremely impressive barrister who has a rapidly expanding reputation in regulatory work. He is the busiest junior on the circuit, he is a first-class barrister, a quick thinker, and a persuasive advocate.' Crime (General and Fraud) - Legal 500(2024)

Simon's expertise arising from his extensive experience defending allegations of criminal fraud and other financial crime is regularly sought by clients facing such allegations in other jurisdictions, whether in the civil courts or before the tax tribunal.

Simon has built a formidable reputation for his intellectual ability, diligence, tactical acumen and meticulous preparation. He brings sound judgment and tenacity to every case and is focused on ensuring the best possible result for his clients. He has built a strong reputation with a wide range of clients who value his pro-active, strategic approach and his outstanding attention to detail.

He is recommended consistently by Chambers & Partners and the Legal 500 for his expertise in fraud.

Chambers & Partners 2022 describes him as 'an esteemed junior' whose 'expertise encompasses cross-border investigations and cases concerning allegations of fraud and money laundering.'

In the 2022 and 2021 Editions of the Legal 500 he is described as: **'Intellectually formidable and well-organised... a hugely impressive advocate' and 'a quality barrister with a huge intellect. Very good on his feet, great knowledge of the law.'**

Contact details:

Simon.gurney@lincolnhousechambers.com

Clerk Contact details:

Tprice@lincolnhousechambers.com

Ty Price – 0161 832 5701

Practice areas:

Criminal law
Financial & Regulatory Crime
Professional discipline
Health and safety
Tax appeals
Judicial review
Licensed to provide representation under the 'Public Access' scheme directly to members of the public

Professional appointments:

Crown Prosecution Service General Crime - Category 4
CPS Specialist Counter Terrorism, Serious
Government List of Specialist Regulatory
Advocates - List B MPTS Rule 36(5) Counsel Panel

Simon Gurney

The 2021 Edition of Chambers & Partners describes him as:

“exceptionally bright and very measured in his approach. He is a quality barrister who is really hard-working and very responsive... His attention to detail is brilliant.”

In the 2020 Edition he was described as:

“a rising star of the Northern Circuit. He just has that magical something. He's very switched-on, very clever, very proactive and hard-working”

and

“a quick thinker and a persuasive advocate. He is sought out due to his encyclopaedic legal knowledge and his ability to apply that to defences and legal arguments... In complicated cases he has an unrivalled mastery of detail.”

Building on his experience defending in criminal proceedings concerning alleged fraudulent trading, Simon is a popular choice for Solicitors with clients who have been the subject of adverse VAT or duty decisions arising from allegations that they have been involved in fraudulent or contrived trading.

He has an established practice appearing on behalf of individuals and companies appealing against decisions of the Commissioners for HM Revenue and Customs, often where many millions of pounds are the subject of dispute. Simon has experience appearing in interlocutory applications and final hearings in the First Tier Tribunal (Tax Chamber) and conducting appeals to the Upper Tribunal and Court of Appeal, arising from allegations of fraud made by HMRC in relation to VAT and excise duty.

Simon has been instructed in a number of substantial cases in which his clients have been refused repayment of input tax by HMRC on the basis of the test set out by the European Court of Justice in *Kittel*, namely that their transactions were connected with the fraudulent evasion of VAT and they either knew or should have known of that connection.

Simon's experience in relation to restraint and freezing orders ensures he can provide a comprehensive service to clients facing such allegations.

He also has experience advising clients responding to claims by the NCA / HMRC in the High Court for civil recovery orders under the Proceeds of Crime Act and claims by the Officer Receiver for contributions to a company's assets under the Insolvency Act

Notable cases:

Sintra Global & PM v HMRC – instructed with Alistair Webster KC (by Freeths Solicitors) to represent individual and corporate appellants for whom they successfully challenged HMRC's claim to over £30m of VAT and excise duty, alleged to be owed because of a vast alcohol inward diversion fraud. Appeal proceedings ongoing. Also acted for the individual appellant in ancillary freezing injunction proceedings in the High Court.

CCA v HMRC - instructed by Martin O'Neill of Cubism Law (with James Pickup KC) to represent CCA Distribution Limited, a company which was denied repayment of c.£10m input tax. Simon appeared in the Court of Appeal ([2018] STC 206) and in the re-hearing of the appeal before the FTT, heard in April – May 2019.

BTS / NTS v HMRC - instructed by Simon Ellis of Freeths Solicitors (with James Pickup KC) to represent two companies (BTS and NTS) which were denied repayment of over £15million of input tax by HMRC. At first instance the case was heard over five weeks between November 2013 and January 2014 ([2015] UKFTT 0137) and concluded with a finding against Simon's clients. Permission to appeal was granted by the Upper Tribunal but the appeal was refused ([2017] UKUT 159

Fairford v HMRC - instructed by Bark & Co. Solicitors in London to represent two companies which had been denied repayment of over £13million of input tax by HMRC. The appeal was due to be heard between January and February 2015 however, owing to the ill health of the director of the Appellant companies, the appeals were withdrawn. The case did result in an interlocutory appeal to the Upper Tribunal of some importance concerning the scope of the power to strike out cases under the FTT Rules (HMRC v Fairford [2015] STC 156).

NCA v G - instructed (with James Pickup KC) by Freeths to represent a real and corporate client responding to a High Court claim by the NCA for a civil recovery order arising from claims of money laundering and other criminality.

NT v OR - instructed by Freeths to advise a client facing a claim by the Official Receiver under s.213 Insolvency Act 1986 for NT to make a contribution to the assets of a company in liquidation where he was alleged to have used the company as a vehicle for fraudulent trading.

LINCOLN HOUSE CHAMBERS