

Sam Grodzinski QC

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matrix
chambers

Registered name on Bar Standards Board Register: Samuel Marc Grodzinski QC
VAT Number: 672620733

Called 1996

Silk 2011

Treasury 'A' Panel since 2007



Main Areas of Practice

Public Law

Education Law

Human Rights

Prison Law

Regulatory Law

Immigration, Asylum &

Commercial

Free Movement

Tax

Sam is recognised as a leading practitioner in public and administrative law and also has a successful practice in tax. Before becoming a QC in 2011, he was on the Attorney General's panels of Civil Counsel to the Crown for over 10 years, being appointed to the A Panel, at the earliest opportunity, in 2007. Chambers & Partners and the Legal 500 between them recommend Sam as a silk in Administrative and Public Law, Civil Liberties, Education, Local Government and Indirect Tax. Recent comments include that clients are "blown away" by his advocacy; that his "knowledge of the law is superb"; that he is "fantastically conscientious" with a "first-rate brain", and that he "focuses on the key issues that would interest the court".

In public law, Sam regularly acts in challenges to central and local Government and other public authorities across a range of areas. He regularly acts for both individual and corporate claimants and for public authorities, and appears in courts and tribunals at all levels, up to and including the Court of Appeal, Supreme Court, the European Court of Human Rights and the ECJ. He has EU law experience in fields as diverse as immigration; healthcare; VAT and commercial law jurisdiction disputes.

On the tax side, Sam is regularly instructed by HMRC in cases at all levels. He is also regularly acts for taxpayers, including in several multi-million pound cases in the fields of VAT and excise duty, the cases often involving points of public law and human rights.

Public Law & Human Rights

Sam has acted in very many public law cases for the Government. He is also instructed by a range of other clients, including claimants, regulatory bodies and local Government departments.

Recent Cases include:

[R\(Maxwell\) v Office of the Independent Adjudicator for Higher Education \(2011\)](#)

Sam acted for the OIA in this Court of Appeal case about whether its decisions on student complaints had to include findings on disability discrimination; and about the contrasting obligations of ombudsman bodies and courts.

[R\(Law Society\) v Lord Chancellor \(2011\)](#)

Sam is acting for the Law Society in its challenge to the Lord Chancellor's decision to abolish criminal legal aid payments for committal proceedings in the Magistrates' Courts.

[R\(JG & MB\) v Lancashire County Council \(2011\)](#)

Sam acted for Lancashire County Council in its successful defence of a challenge brought to its 2011 budget and adult social care policies, which had claimed a failure to comply with the Councils' "due regard" duty under s.49A Disability Discrimination Act.

[R\(Cart\) v Upper Tribunal and others \(2011\)](#)

Sam acted for the Government in this test case (heard by the Supreme Court in March 2011) about the extent to

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which the Upper Tribunal's decisions can be challenged by Judicial Review. It raised issues of constitutional importance about the extent of the High Court's supervisory jurisdiction.

[R\(CGTSN\) v BAA, CAA and others \(2010\)](#)

Sam acted for Eurocontrol (the European Air Traffic provider) in a case about whether the UK's powers of aircraft fleet detention are compatible with Article 1 of the First Protocol to the European Convention on Human Rights.

[R\(Royal College of Nursing\) v Home Secretary \(2010\)](#)

Sam acted for the Home Secretary in this human rights challenge to the Vetting and Barring Scheme for people working with children and vulnerable adults.

[FSA v Rollins \(2010\)](#)

Sam acted for the FSA in this Supreme Court case about whether the FSA has the power to prosecute non-FSMA offences, including money laundering offences.

[R\(King\) v Secretary of State for Justice; R\(Bourgass & Hussain\) v Secretary of State for Justice \(2010\)](#)

Sam is acting in these cases about whether decisions to segregate prisoners comply with their rights under Article 6 ECHR.

[R\(Maxwell\) v Office of the Independent Adjudicator for Higher Education \(2010\)](#)

Sam is acting for the OIA in this case about whether its decisions on student complaints had to include findings on disability discrimination.

[R\(Law Society\) v Lord Chancellor \(2010\)](#)

Sam acted for the Lord Chancellor in the Law Society's challenge to new rules capping the costs that could be recovered by a privately funded criminal defendant.

[R\(V\) v IAP for Tom Hood School, Secretary of State for Children, Schools and Families intervening \(2010\)](#)

Sam acted for the Secretary of State in a case which decided whether school exclusion appeals determined a child's civil rights under Article 6 ECHR.

[R\(Equalities and Human Rights Commission\) v Secretary of State for Justice \(2010\)](#)

Sam acted for the Secretary of State in this case brought by the Commission about the "due regard" duties under the Race Relations Act and Disability Discrimination Act.

[R\(E\) v JFS School \(2009\)](#)

Sam acted for the Board of Deputies of British Jews in this Supreme Court case about the extent of the law on direct discrimination.

[Damian Green MP \(2009\)](#)

Sam advised the Metropolitan Police on the Damian Green MP investigation, a case concerning alleged misconduct in public office and raising issues of Parliamentary Privilege.

[R\(Chandler\) v Camden LBC & Secretary of State for Children, Schools and Families \(2009\)](#)

Sam acts for the DCSF in this challenge concerning the lawfulness of the Government's programme of establishing Academy schools, including the questions concerning the purpose of the relevant legislation and whether the procedures for selection of sponsors must comply with EU procurement legislation.

[R\(Kennedy\) v Health and Safety Executive \(2009\)](#)

Sam acted for the HSE in this Court of Appeal case concerning whether the exemption granted by the HSE for the importation of a French naval aircraft carrier to be decommissioned in the UK, was in accordance with HSE policy.

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[R\(Wood\) v Metropolitan Police Commissioner \(2009\)](#)

Sam acted for the Metropolitan Police in this Court of Appeal case brought by Liberty concerning the powers of the police to take photographs for evidence gathering purposes and the extent to which the power is contrary to Article 8 ECHR.

[R\(Uberoi\) v Westminster Magistrates Court & FSA \(2009\)](#)

Sam acted for HM Treasury in this Divisional Court case concerning whether the FSA was required to obtain the consent of the DPP when instituting criminal proceedings for offences of insider dealing.

[R\(Hillingdon LBC & Others\) v Lord Chancellor & Others \(2009\)](#)

Sam acted for the Lord Chancellor in this Divisional Court case (in which both the Law Society and the NSPCC intervened) concerning whether a significant increase in court fees for public law family proceedings was lawful.

[R\(Reynolds\) v Independent Police Complaints Commission \(2009\)](#)

Sam acted for the Claimant in this Court of Appeal case concerning the scope of the IPCC's investigative obligations under Articles 2 and 3 ECHR.

[R\(Saunders\) v Independent Police Complaints Commission \(2008\)](#)

Sam acted for the Metropolitan Police in this case concerning the shooting of the barrister Mark Saunders, and whether it was lawful for police officers to be allowed to confer with each other following a shooting, prior to giving evidence to the IPCC.

[Horsham Properties v Clark \(2008\)](#)

Sam acted for the intervening Secretary of State for Justice in this Chancery case concerning whether the Law of Property Act 1925, section 101 was incompatible with Article 1 of the First Protocol of the ECHR and Article 8 ECHR by permitting mortgagees to sell properties without first obtaining a Court order.

[R\(Brooke\) v Parole Board & Secretary of State for the Home Department \(2008\)](#)

Sam acted for the Claimant in a case in the Court of Appeal challenging whether the Parole Board was sufficiently free from Home Office control to meet the requirement of independence in the European Convention on Human Rights.

[R\(Hill\) v Secretary of State for the Home Department \(2007\)](#)

Sam acted for the Claimant in this case concerning the lawfulness of the Home Secretary's policy on the transfer of life prisoners to open prison.

[Kafkaris v Cyprus \(2007\)](#)

Sam acted with Ben Emmerson QC for the Republic of Cyprus in a case before the Grand Chamber of the European Court of Human Rights concerning mandatory life sentences and the law of retroactive increases in penalties.

[Wainwright v United Kingdom \(2006\)](#)

Sam acted for the UK Government in the European Court of Human Rights in this case concerning the law of privacy in the UK and Article 8 of the Convention.

[R\(M\) v Commissioner for Local Administration \(2006\)](#)

Sam acted for the Claimant in a challenge raising the extent of the Local Government Ombudsman's jurisdiction to investigate complaints.

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[R\(National Association of Health Stores & Jennifer Seagrove\) v Secretary of State for Health \(2005\)](#)

Sam acted for actress Jenny Seagrove and the NAHS in their challenge to Government's ban on the ancient Pacific herbal remedy, Kava Kava. The case raised constitutional law issues concerning ministerial responsibility; disclosure in Public law; and on issues of European law principles of transparency and good administration. Sam also acted for the National Association of Health Stores in separate proceedings in the ECJ challenging a European Directive which severely restricts the range of vitamin and mineral supplements that can be sold in health food shops.

In 2002-3, Sam acted for the Ministry of Defence in the PTSD (Post Traumatic Stress Disorder) Group Litigation brought by 1600 former soldiers, arising out of the Falklands and Gulf Wars and international peacekeeping duties. It was among the largest medical negligence group actions to have been litigated in the UK.

Sam has also advised a range of regulatory authorities on public law matters, including the FSA, the Law Society, the BBC and London Underground

Tax

Recent Cases include:

[Inbev and Carlsberg v HMRC \(2011\)](#)

Sam acted for major breweries in their appeals in the FTT and Upper Tribunal concerning the proper method for calculating excise duty on beer.

[R \(Seabrook\) v HMRC \(2010\)](#)

Sam acted for a group of excise traders in a Judicial Review challenge to the abolition of drawback on warehousing for export.

[Coll v HMRC \(2010\)](#)

Sam acted for HMRC in this case concerning the "single asset fiction" for the purposes of calculating CGT, involving the proper interpretation of sections 135 and 137 of the Taxation of Chargeable Gains Act 1992.

[Secret Hotels2 \(formerly Med Hotels\) v HMRC \(2010\)](#)

Sam acted for HMRC in this case about the payment of VAT on internet hotel booking transactions.

[A v HMRC \(2009\)](#)

Sam is acting for HMRC in this case concerning the whether expenses incurred in the course of professional training are deductible in calculating liability to income tax under section 198 ICTA 1988.

[Burden v United Kingdom \(2008\)](#)

Sam acted in the European Court of Human Rights (alone in the Chamber and with David Pannick QC in the Grand Chamber) for two co-habiting and mutually dependant sisters, who challenged the fact that while married couples and same-sex couples (under the Civil Partnership Act) are exempt from inheritance tax on their estates, they would not be.

[X Ltd v HMRC \(2008\)](#)

Sam advised HMRC in this public law challenge concerning tonnage tax for merchant shipping.

[Bass v HMRC \(2008\)](#)

Sam acted for Bass in this case concerning excise duty liability on intra-Community movements of alcohol.

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[Royal Bank of Scotland Group Plc v HMRC \(2008\)](#)

Sam acted for HMRC in this case concerning whether the supply of insurance services was exempt from VAT under Sched 9, Group 4 of the VAT Act 1994.

[European Independent Purchasing Ltd v HMRC \(2008\)](#)

Sam acted for HMRC in this case concerning whether the supply of certain foods by the Subway chain was exempt from VAT under Sched 8, Group 1 of the VAT Act 1994.

[CB plc v HMRC \(2008\)](#)

Sam advised HMRC in this case concerning the scope of the penalty regime for late delivery of a company tax return under the Finance Act 1998 FA98 Sched 18, para 3.

[Westek Ltd v HMRC \(2007\)](#)

Sam acted for HMRC in this case concerning whether a National Insurance contribution notice and a PAYE determination under s 8 of the Social Security Contributions (Transfer of Functions) Act 1999 and reg 80(4)(b)(i) of the Income Tax (Pay As You Earn) Regulations 2003 were validly issued.

[Albon v HMRC \(2007\)](#)

Sam acted in this Judicial Review challenge to HMRC's refusal of relief under section 33 of the Taxes Management Act 1970 in light of the expiry of the time limit for making such claims provided in section 33(1).

[XY Building Society v Inland Revenue \(2004\)](#)

Sam acted for the Revenue in this challenge concerning the spreading of tax relief for special contributions made to a retirement benefits scheme under section 592(6) of the Income and Corporation Taxes Act 1988.

[A&B v Inland Revenue \(2004\)](#)

Sam acted for HM Revenue & Customs with Launcelot Henderson QC in a test case concerning public access to works of art exempted from inheritance tax, which raises issues in relation to the owners' rights under Article 8 (privacy) and Article 1 of the First Protocol (the right to property) of the European Convention on Human Rights.

[HM Inspector of Taxes v Vasili \(2004\)](#)

Sam acted in this case for the Revenue concerning the proper construction of ICTA 88 in relation to company car taxation.

[HM Inspector of Taxes v Minzly \(2002\)](#)

Sam acted in this case for the Revenue concerning the proper construction of section 59C(2) of the Taxes Management Act 1970.

[Lambert v HMIT \(2002\)](#)

Sam acted in this case concerning the Revenue's approach to the approval of pension fund trustees, to the liability of such trustees to income tax under Sched D and to whether the Revenue's approach was contrary to Article 1 of the First Protocol of the ECHR.

[Calam Vale v Commissioners for Customs & Excise \(2001\)](#)

Exemption from VAT on property conversion.

[Howells v Commissioners for Customs & Excise \[2001\] VAT Tribunal \(A Nichol chair\)](#)

Proper interpretation of VAT legislation on importation of motorcars Professional Negligence and Common Law.

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Directory Recommendations

Sam has been a recommended practitioner in both Chambers & Partners and Legal 500 for many years. In the 2011/12 editions he has been ranked in Administrative and Public Law, Civil Liberties and Human Rights, Education Law, Local Government Law and Tax Law. Prior to taking Silk in 2011, Sam was recommended as a leading Junior in Administrative and Public Law, Civil Liberties, Education, and Local Government. Comments include that he is an '*absolutely first-rate advocate*' (Civil Liberties); that he was '*praised for his excellent advocacy skills*' (Education); that he is a '*tough fighter who will go far*' (Local Government).

Sam is recommended for his '*engaging, clear and precise*' advocacy and applauded for '*always getting the message across*'. Solicitors were further quick to commend his written work as being '*second to none*'. Sam impresses clients, who are '*blown away*' by his advocacy skills and expert local government knowledge.

Previous comments include that he has a '*first rate brain*'; that he is '*very thoughtful and focused, with strong tactical awareness*'; that his '*knowledge of the law is superb*'; that he is '*forthright and direct [and] focuses on the key issues that would interest the court*'; and that he is '*thoughtful in his approach yet adventurous in his solutions*'.

Career

October 2002: Joined Matrix

1995 to 2002: Barrister at 39 Essex Street Chambers

1993 to 1995: Solicitor at Freshfields
in the Litigation Department, London office

1991 to 1995: Articles at Freshfields Solicitors
in their London and New York offices

Professional memberships

Sam is a founding Committee Member of the Human Rights Lawyers Association

He is also a committee member of the Administrative Law Bar Association.

Publications

Sam has edited the [Public Law chapter](#) and [Immigration chapter](#) in Bullen & Leake & Jacob's Precedents of Pleadings (Sweet and Maxwell)

He also edited the [Crown Proceedings](#) and [Crown Practice](#) title of Halsbury's Laws.