



Main Areas of Practice

- Public Law
- Human Rights
- Regulatory Law
- Commercial
- Tax
- Education Law
- Prison Law
- Immigration, Asylum & Free Movement

Sam is recognised as a leading junior in public and administrative law and also has a successful practice in tax. He has been on the Attorney General's panels of Civil Counsel to the Crown for 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 leading junior in Administrative and Public Law, Civil Liberties, Education, and Local Government. Recent comments include that his *'knowledge of the law is superb'*; that he is *'fantastically conscientious'* with a *'first-rate brain'*, that he is a *'polished advocate'*, who *'focuses on the key issues that would interest the court'* and that *'he'll inevitably rise through the ranks and take silk'*.

In public law, Sam regularly acts for a range of central and local government clients and other public bodies; and increasingly acts in challenges to the Government on behalf of individual and corporate clients. He appears in courts and tribunals at all levels, up to and including the Court of Appeal, House of Lords/Supreme Court, the European Court of Human Rights and the ECJ.

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\(CGTSN\) v BAA, CAA and others \(2009\)](#)

Sam is acting 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.

[FSA v Rollins \(2009\)](#)

Sam is acting for the FSA in this Court of Appeal case about whether the FSA has the power to prosecute non-FSMA offences, including money laundering offences.

[R\(Cart\) \(U & XC\) v DWP, SSHD, Secretary of State for Justice and others \(2009\)](#)

Sam is acting for the Government in this landmark case about whether the Upper Tribunal and SIAC are amenable to Judicial Review.

[R\(Brooke\) v Secretary of State for Justice \(2009\)](#)

Sam is acting for the Secretary of State in this case concerning alleged discrimination on grounds of nationality in the operation of the Home Detention Curfew ("electronic tagging") scheme.

#### [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.

#### [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\(Securiplan\) v Security Industry Authority \(2008\)](#)

Sam acted for the SIA in this Divisional Court case concerning the SIA's powers to bring prosecutions as part of their regulatory functions.

#### [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\(Shreshta\) v MoD \(2007\)](#)

Sam acted for the MoD with Rabinder Singh QC in a case about whether the pensions offered to Gurkha Soldiers are lawful and non-discriminatory.

#### [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.

#### [R \(W\) v Commissioner of Police for the Metropolis \(2006\)](#)

Sam acted for the Metropolitan Police in this case in the Court of Appeal concerning the police's powers to take home children in designated anti-social behaviour areas, which raised issues under Articles 5 and 8 of the Convention and on domestic common law powers relating to the police.

#### [R \(Greenfield\) & \(Al Hasan\) v Secretary of State for the Home Department \(2005\)](#)

Sam acted for the Government in these cases in the House of Lords, relating to damages under the Human Rights Act; Article 6 of the European Convention on Human Rights and prisoners' rights to legal representation during cases concerning disciplinary offences committed in prison; and to common fairness and bias.

#### [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.

#### [VK v Norfolk County Council \(2004\)](#)

Sam acted for the mother of a child with special educational needs in an appeal involving the Disability Discrimination Act, raising important issues under that Act and in relation to the provision of reasons by a Tribunal.

#### [R \(Kaplan\) v Secretary of State for Trade and Industry \(2004\)](#)

Sam acted for the DTI in a judicial review brought by the descendant of persons whose assets had been confiscated in the Second World War. The case raised important questions as to the right to return of property confiscated during war, and under Article 1 of the First Protocol to the European Convention on Human Rights.

#### [R \(Napier\) v Secretary of State for the Home Department \(2004\)](#)

Sam acted for the Home Office in relation to this claim arising out of prison disciplinary proceedings and the application of Article 6 of the European Convention on Human Rights, and the meaning of the "victim" test.

#### [R \(Cawser\) v Secretary of State for the Home Department \(2003\)](#)

Sam acted for the Government in this case in the Court of Appeal relating to the state's obligation to provide sexoffenders with treatment for their behaviour and about prisoners' rights to liberty under Article 5 of the European Convention on Human Rights.

#### [R v Uxbridge Magistrates' Court ex parte Adimi \(2001\)](#)

Sam acted for the Home Office in this case concerning Article 31 of the Refugee Convention relating to prosecutions for use of false documentation by asylum seekers.

#### Tax

Recent Cases include:

##### [R\(Seabrook\) v HMRC \(2009\)](#)

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 \(2009\)](#)

Sam is acting 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.

##### [Inbev and Scottish & Newcastle Ltd v HMRC \(2009\)](#)

Sam is acting for Scottish & Newcastle in a number of proceedings against HMRC concerning the proper method for calculating excise duty on beer.

##### [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.

##### [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.

Sam has considerable experience in medical and other professional negligence claims.

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.

## Directory Recommendations

Chambers & Partners 2010 recommend Sam as a leading Junior in Administrative and Public law, Civil Liberties, Education, and Local Government.

Legal 500 2009 ranks Sam as a leading junior Administrative and Public law ("*first rate brain*") and Education ("*very thoughtful and focused, with strong tactical awareness*").

Chambers & Partners 2009 recommend Sam as a leading Junior in Administrative and Public Law, Civil Liberties, Education, and Local Government. Comments include that his "*knowledge of the law is superb*"; he is "*forthright and direct [and] focuses on the key issues that would interest the court*". Similarly, Chambers and Partners 2008 recommended Sam in all of these areas, comments including: "*He'll inevitably rise through the ranks and take silk*", and "*Thoughtful in his approach yet adventurous in his solutions*".

Legal 500 2009/2010 promoted Sam again in the tables of leading juniors in Administrative and Public law, as well as recommending him in Education law. Previous editions also recommended Sam as a leading junior in Admin and Public law, Education and Sam was mentioned in Civil Liberties and Human Rights Law.

Previous comments in the directories include "*a notable reputation in the areas of domestic and EU administrative law, human rights, education, prison law and community care*" (2005); "*widely cited as an effective advocate and someone who is 'very good on his feet'*" (2006); "*distinctively good*" (2007); "*very good, intellectually sound approach*" (2006) "*intelligent approach*" (2007 (2006); "*a tough opponent*" (2007); a "*polished advocate*" (2007) ); "*very forensic and particular*".

### 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.