EDINBURGH TAX NETWORK

Seminar | Thursday 26th July 2018

Julian Ghosh QC

Axiom Advocates, Edinburgh & Pump Court Tax Chambers, London

FACTS & EVIDENCE in litigation

- Facts: primary facts, secondary inferences and appellate jurisdiction to displace findings of fact;
- Credibility: jurisdiction of fact finding Tribunal;
- Expert evidence: limits on expert evidence; duties of an expert;
- Appellate jurisdiction to remake a decision: when to remake and when to remit.
- Statements of fact and witness statements: probation value.

This talk is about the way in which facts and evidence are marshalled for the purposes of getting the desired result in litigation. It is essential listening both for those who appear in and those who prepare cases.

Nobody is better equipped to give such a talk than Julian Ghosh QC. In *R&CC v Balfour/Brander* [2009] UKFTT 101 (TC) [2010] UKUT 300 (TCC) he successfully appealed a determination that a landed estate consisting of tenanted land valued at £4,357,500 and land farmed in hand valued at £2,313,065 was a business mainly of holding investments. Thus it was eligible for Business Property Relief from Inheritance Tax. Masterful deployment of fact achieved that result. In the Rangers Case, *RFC 2012 v R&CC* [2017] S.T.C. 1556 in the Supreme Court and as *Murray Group Holdings v R&CC* [2016] STC 468 in the Inner House, he again displayed his factual and legal mastery, succeeding in overturning the decisions of the First and Upper Tier Tribunals with a novel Redirection of Earnings analysis of fact and law.

When | Registration, Tea & Coffee 12.30pm | Seminar 1pm

Where | The Mackenzie Building, Old Assembly Close, Edinburgh, EH1 1QX

1 Hour of Advocacy CPD | There is no charge for attending however prior booking is necessary. To reserve a space please call 0131 260 5606 or email seminars@terrafirmachambers.com

terra firma CHAMBERS

Edinburgh Tax Network

The Edinburgh Tax Network was formed in 2009 as a means of promoting the tax profession, irrespective of the actual qualifications held, through joint CPD and networking events. The organising committee consists of representatives from:-

- The Chartered Institute of Taxation (Scotland Branch)
- The Faculty of Advocates Trust, Fiduciaries and Executries Group (TrustBar)
- Institute of Chartered Accountants Scotland (ICAS)
- Society of Trust & Estate Practitioners Scotland (STEP Scotland)
- ICAEW Scotland

For further information, or to volunteer to present at events, please contact Richard Johnston (CIOT/ATT) on edinburgh@tax.org.uk or Derek Francis (TrustBar/ STEP/ CIOT) via derek.francis@terrafirmachambers.com