



Tax disputes

An intro to RPC

RPC is an ambitious international law firm. We work with relentless determination for you and every client.

Headquartered in London, with offices in Bristol, Singapore and Hong Kong, we also lean on the close relationships we've nurtured with first-class firms across the globe, giving you access to specialist legal knowledge and business advice, wherever you are, whenever you need it.

Our lawyers are market leaders, our clients are often household names and together we achieve award-winning results which have seen RPC regularly voted amongst the best for commercial advice. We are consistently ranked highly by both Legal 500 and Chambers & Partners across all our core areas of expertise.

Interacting with HMRC on complex tax issues is not only time-consuming, it's also highly stressful. However, tax risk management and navigating tax disputes are areas that demand a high degree of expertise which is not readily available in most professional services practices.

What you need is a trusted legal partner with extensive knowledge of the process to guide you – that's where we come in. All the senior members of the RPC Tax Disputes & HMRC Prosecutions team have a wealth of experience working within HMRC, delivering a unique blend of regulatory and commercial expertise.

We understand how HMRC operates, including the strategies it uses during tax investigations and litigation, and how to secure the best possible settlements.

Offering pre-emptive advice on a wide range of risk issues, investigations and tax litigation before the tax tribunals and higher courts, our tax investigation lawyers help FTSE 100 and multinational corporations, privately-owned businesses,

and high-net-worth individuals manage the challenging tax investigation process. Where necessary, we collaborate with accountants, tax advisers and tax investigation practitioners who regularly turn to us for specialist advice.

Experiencing a tax investigation or dispute is highly stressful. Let us help to ease the burden and work with you to achieve a favourable outcome.

What we do

- Assessing and mitigating tax risk.
- Advice on HMRC's information powers.
- Advice on HMRC's penalties regime.
- Handling HMRC enquiries and specialist investigations.
- Alternative dispute resolution – HMRC internal review; mediation.
- Tax tribunal hearings (first-tier tribunal and upper tribunal).
- Appeals (court of Appeal and Supreme Court).
- Challenges to HMRC's conduct by way of judicial review in the High Court.
- Damages claims in the High Court.
- Court of Justice of the European Union.
- Criminal defence advice and representation in cases of alleged serious tax fraud including COP9.
- HMRC "dawn raids".

"What sets RPC apart from the competition is that they have real empathy with their clients. You really feel that they are on your side – they listen to your concerns, advise accordingly and expertly manage expectations. They always respond quickly which builds trust and reassurance in what they do and how they do it."

Legal 500 UK



Adam Craggs
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Adam heads our market leading tax disputes team. He is one of the UK's leading tax dispute resolution practitioners and an accredited mediator, with over 30 years' experience in this area. Prior to joining RPC, Adam was a member of HMRC's Solicitor's Office. His practice includes both direct and indirect tax. He has particular expertise in tax enquiries/investigations, EU law and business tax. Adam has extensive experience of conducting litigation before the Tax Tribunals through to the Supreme Court and the Court of Justice of the European Union.

He has been involved in some of the UK's most complex tax litigation, including Group Litigation Orders. As an accredited mediator, Adam is well placed to advise clients on effective preparation for and representation at mediation. Adam is the co-author of Tolley's A Practical Guide to Tax Appeals and a contributor to Whiteman & Sherry on Income Tax (4th edition, Sweet & Maxwell) and Whiteman & Sherry on Capital Gains Tax (4th edition, Sweet & Maxwell). He is also the author of a number of guidance notes written for Tolley's On-line Guidance and the author of a practice note written for PLC on alternative dispute resolution in tax disputes. Adam was recently awarded Tax and Trusts Lawyer of the Year 2021 by Spear's Wealth Management.



Michelle Sloane
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Michelle is a partner in RPC's tax disputes team. She advises both corporates and individuals on complex tax enquires and tax assessments. Her particular expertise is in relation to VAT, and customs and excise duty disputes. She also has in-depth experience of high value appeals at all levels including before the Tax Tribunals, the Court of Appeal, the Supreme Court, and the Court of Justice of the European Union. Michelle's expertise includes Judicial Review proceedings scrutinising HMRC's conduct. She also advises those facing HMRC criminal investigations, and assists clients with managing urgent issues such as HMRC "dawn raids".

Michelle is a member of Women in Tax, the Female Fraud Forum, the Fraud Lawyers Association, the Contentious Tax Group, the Bonded Warehouse Association, and the Customs Practitioners Group.



Liam McKay
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Liam is Of Counsel in the tax disputes team. He advises corporate and individual clients on a wide range of contentious tax disputes. Liam is an experienced tax litigator and advises corporate and individual clients on contentious tax disputes across the spectrum of direct and indirect taxes. Liam has extensive litigation experience at all levels of the tribunals and courts and has particular expertise in judicial review and civil proceedings in the ordinary courts.

Prior to joining RPC, Liam spent seven years as a lawyer in a litigation team in HMRC's Solicitor's Office where he had conduct of high profile and complex tax litigation. Before moving to the UK, Liam was a Crown Counsel in New Zealand, advising and representing the New Zealand Government in public law and constitutional litigation.