

MATTHEW SLATER

"He is very knowledgeable, with a great client manner."
(Legal 500 2018)



Call 2005

Matthew Slater's practice covers a wide range of Chancery, Commercial and (as one of the Attorney-General's Treasury Counsel) Public Law work. He undertakes the full-range of domestic trust, probate and estate litigation as well as advising and acting for investment funds, banks and investors. In addition, he is often instructed when the Government becomes involved in commercial disputes.

Matthew also has wide experience of substantive appeals before the Court of Appeal, appearing for both commercial and governmental clients.

Private Client

Trusts & Estates Litigation

MN v OP Chancery Division (02 March 2017), Rose J – Matthew Slater appeared in this important Variation of Trusts Act application, which raised significant points of practice and procedure, not least about open justice in trust proceedings. The case is now going to the Court of Appeal.

He is instructed, often by the leading trust companies in the particular jurisdiction, in trusts and funds litigation in Jersey, Guernsey, the Isle of Man, the Bahamas and Cyprus, for example **Larsen and Volaw v Comptroller of Taxes and States of Jersey** [2015] JRC 244 which concerned the Tax Information Exchange Agreement between Jersey and India. In addition, he has advised HMRC, here and in relation to Jersey and Guernsey, on their strategy on equitable mistake claims concerning trusts.

Taxation

Matthew advises on the full range of capital taxes matters. He was involved, acting on these occasions for HMRC,

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in the important capital taxes cases of:

- **Barclays Trust Company v HMRC** [2011] EWCA Civ 810 – first Court of Appeal authority on disabled person's trusts.
- **Rogge v HMRC** [2012] W.T.L.R. 537 – tax treatment of settlor-interested trusts.
- **Buzzoni v HMRC** [2013] EWCA Civ 1684 – gifts with reservation of benefit, legal test for being 'excluded or virtually excluded'.

Commercial & Business Disputes

Matthew's commercial client base includes a broad spectrum of commercial operators: investment funds, banks and investors. In addition, he is instructed when the Government becomes involved in commercial disputes, for example by the Department for Transport concerning Battersea Power Station, by the Treasury on interest rates on unclaimed assets, by the National Crime Agency on confiscations offshore and by the Department for Work and Pensions in a substantial dispute with their outsourcers.

He was involved in the litigation concerning the redevelopment of the Old Trafford Ground in Manchester and has financial services experience, acting currently in a derivatives dispute in Guernsey and recently in a distressed debt/loan-on-loan matter for Deutsche Bank.

Reported Cases:

- **Medsted Associates Ltd v Canaccord Genuity Wealth (International)** [2017] EWHC 1815 (Comm): Multi-jurisdictional commission dispute arising out of derivatives trading.
- **Larsen and Volaw v Comptroller of Taxes and States of Jersey** [2015] JRC 244: Legality of Tax Information Exchange Agreement between Jersey and India.
- **Freedman v Freedman** [2015] EWHC 1457 (Ch): Equitable mistake concerning trusts; difference between ignorance, mistake and disappointed expectations.
- **Buzzoni v HMRC** [2013] EWCA Civ 1684: Gifts with reservation of benefit, legal test for being 'excluded or virtually excluded'.
- **Globalised Corp v HMRC** [2012] UKFTT 556 (TC): MTIC fraud; overlap between CPR and FTT Rules.
- **Rogge v HMRC** [2012] W.T.L.R. 537: Tax treatment of settlor-interested trusts.
- **Barclays Trust Company v HMRC** [2011] EWCA Civ 810: First Court of Appeal authority on disabled person's trusts.
- **Julian Frost v HMRC** [2010] UKFTT 344 (TC): Estoppel against the Crown; legitimate expectation.
- **Contrast Graphics v HMRC** [2010] UKFTT 289 (TC): Interrelationship between flat-rate schemes under s. 23B, VATA 1994 and claims for repayment under s. 73 (2), VATA 1994.
- **Peter Lyon v HMRC** [2010] SFTD 175: Vires challenge to VAT (Cars) Order 1992
- **Baynes v Hedger** [2008] EWHC 1587 (Ch): 1975 Act claim, rectification, incidence of administration expenses and IHT.

Commercial Litigation

- **Project Dusk**: Aviation litigation, injunctive relief, claims arising out of the Icelandic banking crisis.
- **Whessoe v Dale**: Claim for breach of fiduciary duty against the directors of global oil services business. Comprised during trial.

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- **Derwent Holdings Ltd v Trafford Borough Council** [2011] All ER (D) 159 (Mar): Litigation arising out of the redevelopment of the Old Trafford Ground and on appeal [2011] EWCA Civ 832.
- **HBI Playtex Bath v DBA Lux (LCIA arbitration (No. 8154))** : Trademark dispute arising out of LBO.
- **Close v Wilson** [2011] EWCA Civ 5: Recoverability under gaming contract; restitutionary remedies.
- **Lane v Robinson** [2010] EWCA Civ 384: Pre-contract deposit and lock out agreements.
- **Automobile World Ltd v Lombard** [2009] EWCA Civ 379: Implied terms in hire purchase agreement.

Treasury Work

As one of the Junior Counsel to the Crown, he has been instructed, at first instance, on appeal and to draft policy, by the Department for Business, the Home Office, the Parole Board, the Department for Education, the Governor of the Cayman Islands / the FCO and the Ministry of Justice. As far back as 2012, Chambers and Partners said he was ‘attracting high-profile cases’ recommending him, in 2013, for involvement in ‘human rights-related public law’ work.

Appellate Experience, including tax litigation

Matthew has wide experience of substantive appeals before the Court of Appeal, appearing for both commercial and governmental clients in 11 substantive appeals.

In addition to two 2014 Supreme Court cases, led by the Treasury Devil, he has been involved in three Privy Council cases. Matthew has frequently been instructed by and against HMRC in tax appeals, including recently in **Freedman v Freedman** [2015] EWHC 1457 (Ch), which explored the limits of the remedy of equitable mistake after **Pitt v Holt**.

Between 2006-2007, he was the Judicial Assistant to Lord Bingham.

Government Litigation

- **R (Hassett & Price) v SSJ** [2017] EWCA Civ 331 – Matthew Slater appeared successfully for the Secretary of State for Justice in this important judicial review which upheld the legality of a recent Government prison policy.
- **Mackay v SSJ** (2014): Case compromised by Secretary of State before Supreme Court in following a change to the challenged policy. Matthew was instructed to draft the revised policy, advise SSJ on its implementation and to handle the 10+ cases which had been stayed behind Mackay. He is also instructed in the lead case challenging the revised policy:
- **R (Hassett and Price) v SSJ** [2015] EWHC 3723 (Admin) (pending before Court of Appeal).
- **R (Cain) v SSJ** [2013] EWHC 900 (Admin): Prisoners’ rights, particularly procedural rights.
- **R (Lynch) v SSJ** [2012] EWHC 1597 (Admin): Circumstances in which, post-**DM v SSJ** [2011] EWCA Civ 522, common law fairness requires an oral hearing in front of the Category A Review Team.
- **R (Boylan) v Parole Board** [2012] EWHC 1233 (Admin): Procedural rights before Parole Board.
- **R (Willoughby) v SSJ** [2011] EWHC 3483 (Admin): Effect of tariff expiry on procedural rights.
- **R (Flinders) v SSJ** [2011] EWHC 1630 (Admin): Human Rights Act damages, level of case management powers are required for the Parole Board to be an Article 6-compliant.
- **R (oao Downs) v SSJ** [2011] EWCA Civ 1422 (Admin): One of only two CA cases on when High Security Prisoners are entitled to oral hearings.
- **R (Longmire) v Secretary of State for Justice** [2011] EWHC 1488 (Admin): When a dispute of fact will call for an oral hearing before the Director of High Security. Decision maker’s procedural discretion.

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Recommendations

“He is very knowledgeable, with a great client manner.”

Legal 500 2018 - Company

“An able treasury lawyer.”

Legal 500 2018 - Tax: Corporate & VAT

“Terrifyingly bright” and “very user-friendly.”

Chambers UK 2016

“Outstanding.”

Chambers UK 2015

Qualifications

- BA Hons (Oxford)

Appointments

Appointed to Attorney General's 'A' Panel in June 2017

Formerly a Fellow at Yale Law School, Matthew was, between 2012 and 2015, a Lecturer in Law at Oriel College, Oxford, teaching trusts and public law. In addition, between 2012 and 2014, he was the Visiting Professor of Trusts at the Institute of Law in Jersey and a member, with the Deputy Bailiff, of the three-man Board of Examiners for the Jersey Advocates Exams.

Publications

Matthew Slater is a member of the editorial board for the [Wills & Trusts Law Reports](#).

Speaking Engagements

Matthew is invited to speak at national and international conferences and also delivers bespoke training programmes for Chambers' clients.

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