



Kennedys

# Tax disputes & investigations

Stability in crisis. Clarity in compliance.

2025

Kennedys



# Tax disputes & investigations

Essential expertise when and where you need it

## Experts in handling complex and strategically significant tax and financial crime risks

Our Tax Disputes and Investigations team advises on tax and financial crime. We are best known for our approach to matters that require some element of crisis management due to the complexity or sensitivity of the problem. We advise on some of the most significant and high-profile tax and financial crime issues. We do not want to end up in litigation but, if dispute resolution fails, we fight for the right outcome for you in the Tribunal or Courts having assembled the right team to run the case in the right way. We are experts in advising on technically complex tax risks, managing crisis related events, conducting investigations and disclosure, managing discovery and liability risks in transactions, and creating robust compliance programs for businesses.

### Trusted expertise

With deep industry knowledge and a thorough understanding of how tax and regulatory/enforcement authorities operate around the world, we guide you through every stage of the process — helping you to **proactively manage risks, navigate audits, and resolve disputes efficiently**. From early-stage risk management and pre-emptive counsel, to handling information requests during audits and investigations, we are committed to protecting your interests.

We also act for clients at all stages of a criminal investigation and prosecution relating to the most serious of financial crime-related offences, including dawn raids, arrest responses and criminal

investigations, and the freezing or seizure of assets and goods. We assemble and manage multi-disciplinary project teams (drawing in IT specialists, forensic accountants, and clients' personnel) to undertake forensic internal investigations on our clients' behalf.

We are problem solvers; we unlock thorny problems to help clients achieve their aims; for example, by using insurance, litigation funding and other tools to manage and mitigate risks, or to allow an otherwise at-risk transaction to proceed. We also work with clients to design, implement, and review compliance programs to help them meet their tax, anti-money laundering, and other regulatory obligations.

### Our core areas of practice are:

- Tax disputes including dispute resolution and litigation.
- Investigations and disclosure across tax, financial crime or otherwise crisis-related issues.
- Financial crime including litigation and satellite matters.
- Tax insurance, including advising on options for utilising insurance as well as advising insurers and underwriters on the risk likelihood.
- Compliance including all financial crimes, from top down across global organisations.

With a proven track record of successfully resolving disputes through settlement negotiations and strategic litigation, we are focused on securing the best possible results for you.



# Tax disputes

## A partner you can trust

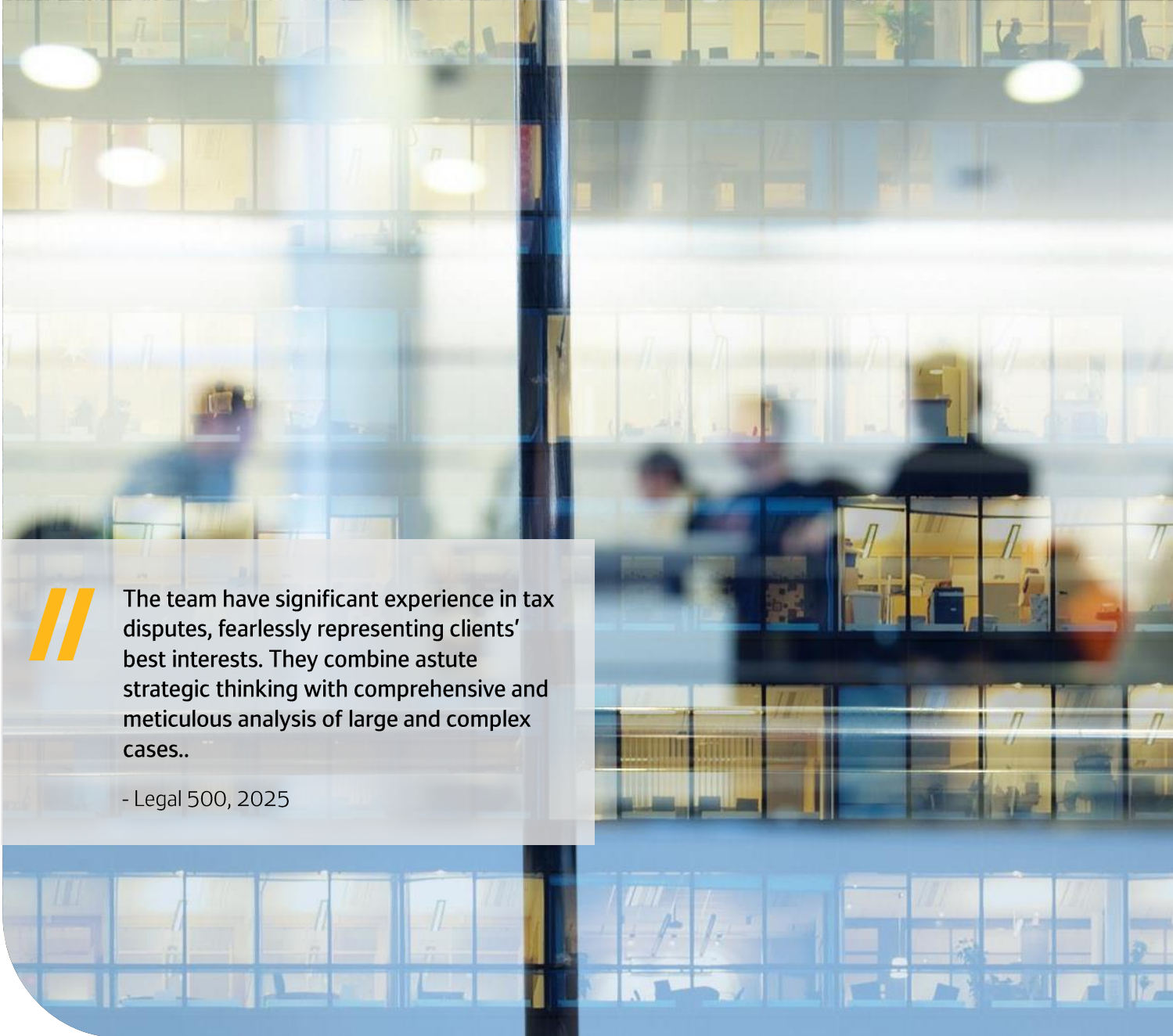
Tax disputes require an expert team. The subject matter is complex, appeals are heard before specialist tribunals and there are unique challenges to resolving disputes with HMRC. The Kennedys team has extensive dispute resolution experience across all areas of direct and indirect tax, including in relation to customs and excise duties, and dealing with challenges involving cross-border, intra-group transactions, such as transfer pricing.

We have a strong record of resolving disputes with HMRC during enquiries and investigation and also through mediation. For those matters that cannot be resolved without litigation, our team of expert litigators are experienced in all forms of tax litigation, including through the tax tribunals system, higher courts on appeal and the judicial review of tax decisions.



**The team have significant experience in tax disputes, fearlessly representing clients' best interests. They combine astute strategic thinking with comprehensive and meticulous analysis of large and complex cases..**

- Legal 500, 2025

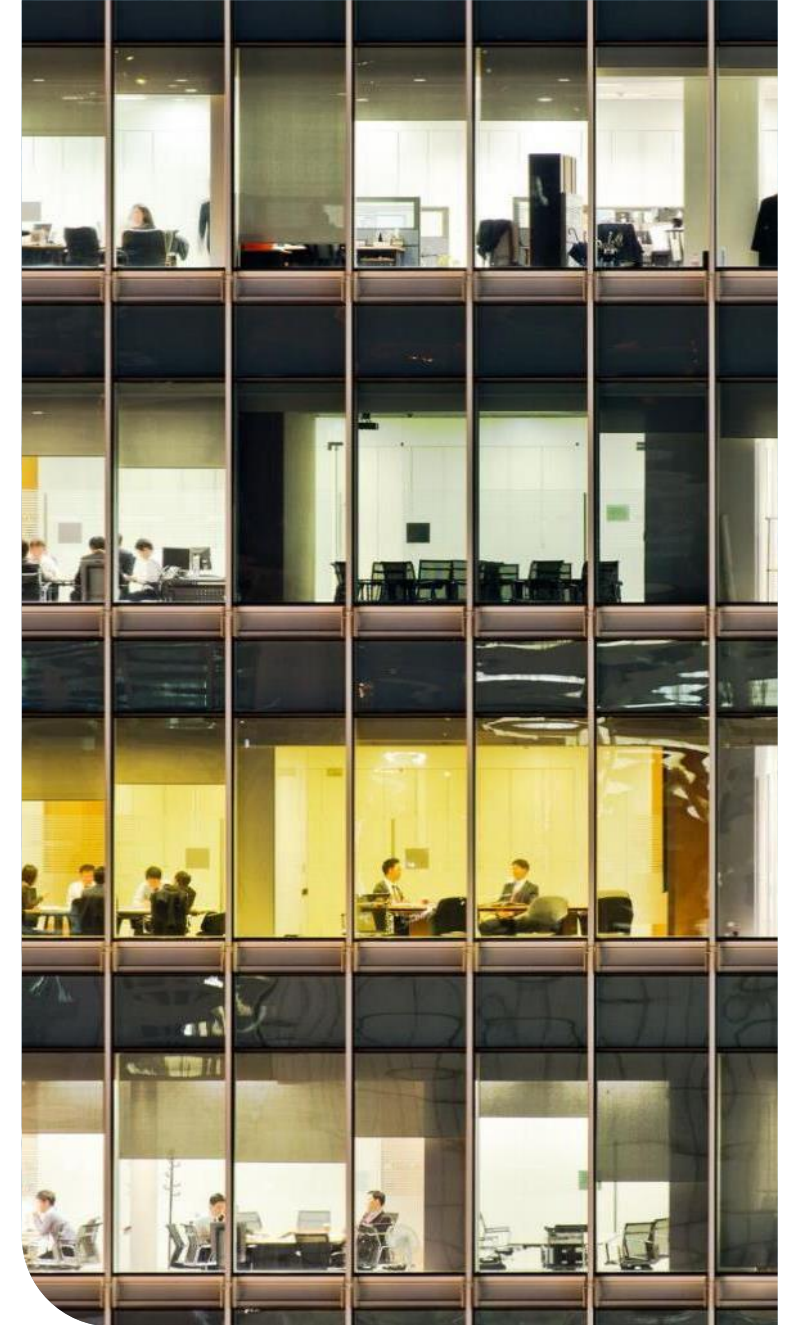




# Tax disputes

## Our work highlights include:

- Acting for a leading steel stockholder in bringing tribunal proceedings and a judicial review against HMRC's imposition of safeguarding duty and VAT on imports of steel products into the UK.
- Acting for a prize draw operator in an appeal to the Tax Tribunal and an application for judicial review relating to the VAT treatment of their supplies.
- Appeal against an anti-money laundering penalty of over £1 million.
- Appeals against the revocation of warehouse approval (successful) and against an excise duty assessment (ongoing) arising from a major excise fraud by a customer of our client's warehouse.
- Advising a leading variety goods retailer on its appeals against multimillion-pound excise duty assessments and related penalties, and ultimately making a substantial recovery of excise duty previously paid.
- Conducting an appeal against VAT assessments regarding the sufficiency of evidence of removal / export for zero rating.
- Acting for a taxpayer in a landfill tax enquiry.
- Advising a multinational global leader in real time advertising technology and programmatic media trading on their historic transfer pricing irregularities and managing a dispute in respect of its historic transfer pricing position.
- Advising a U.S. based national security and defence-focused technology company on its transfer pricing position.
- Advising a household-name payment card provider in respect of a dispute with HMRC over the sharing of customer data, which was successfully resolved by way of ADR.
- Successfully representing an offshore gambling operator in its appeal before the Tax Tribunal to recover circa £1.75 million of general betting duty, with key arguments that challenged HMRC interpretation of accounting periods having industry-wide implications.
- Providing advice to a UK university in respect of the tax treatment of settlement payments awarded in the Employment Tribunal.
- Advising a global insurer in relation to their potential requirement to register for and account for tax under the Construction Industry Scheme.



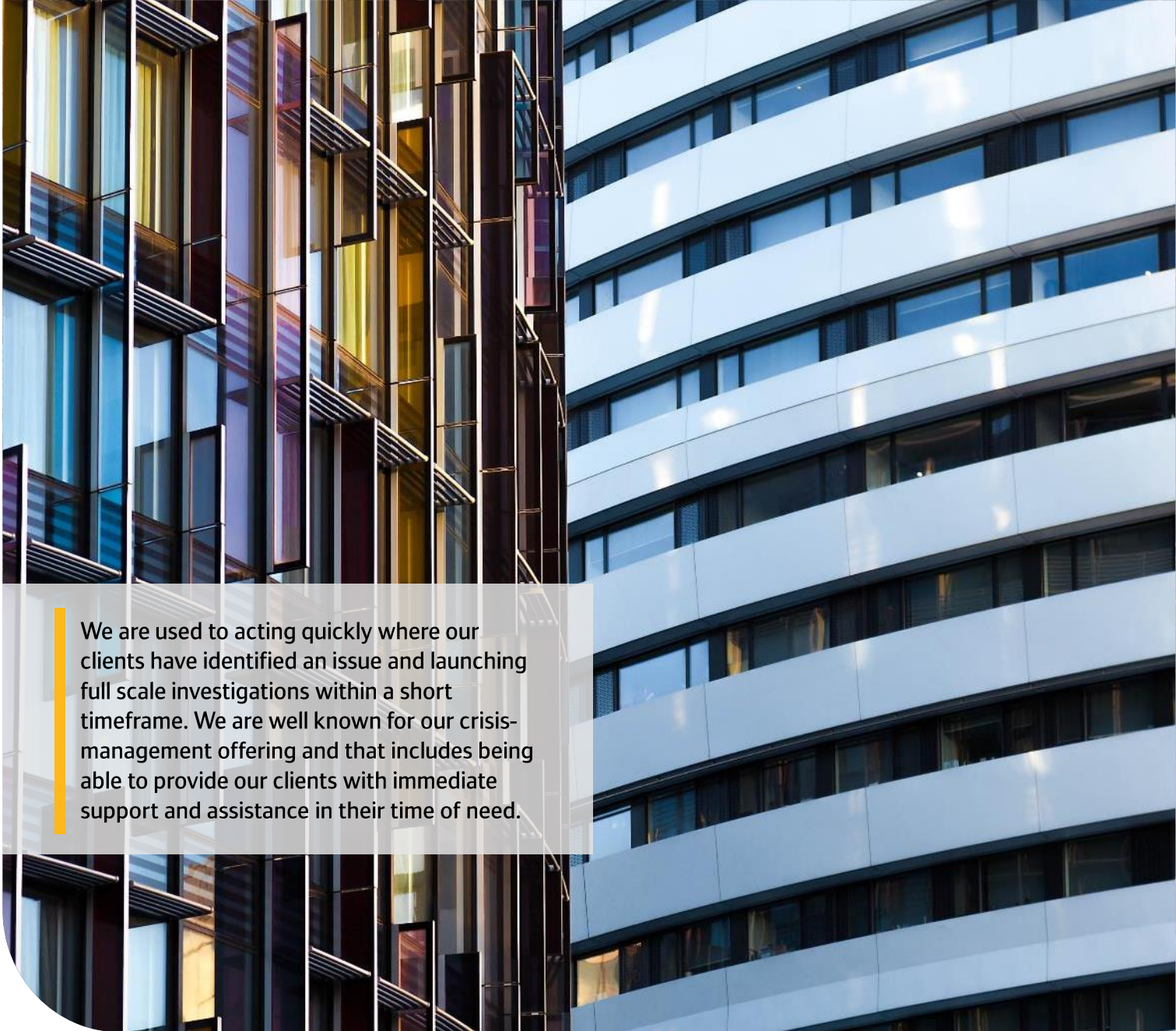
# Investigations and disclosures

## Expert support

Our team regularly assists clients in performing internal investigations and preparing disclosures to various regulatory bodies. We understand that identifying and dealing with a tax, fraud or other type of error or wrongdoing can be stressful and our team are on hand to manage the entire process on behalf of our clients, ensuring minimal disruption to our clients' businesses and livelihoods.

In order to fully understand the nature of an issue, it is often necessary to undertake forensic internal investigations under legal professional privilege. We work with third parties as necessary including digital forensic experts and forensic accountants to conduct detailed investigations.

Where it is deemed appropriate to make a voluntary disclosure to a regulatory authority, we will fully manage that process, including preparing detailed reports and conducting negotiations with the authorities in order to fully resolve all issues. We are increasingly finding that regulatory authorities expect a greater level of enquiry to be undertaken by taxpayers before they will accept the technical analysis advanced in a disclosure. The investigation stage is therefore of key importance and needs to be conducted fully and diligently.



**We are used to acting quickly where our clients have identified an issue and launching full scale investigations within a short timeframe. We are well known for our crisis-management offering and that includes being able to provide our clients with immediate support and assistance in their time of need.**



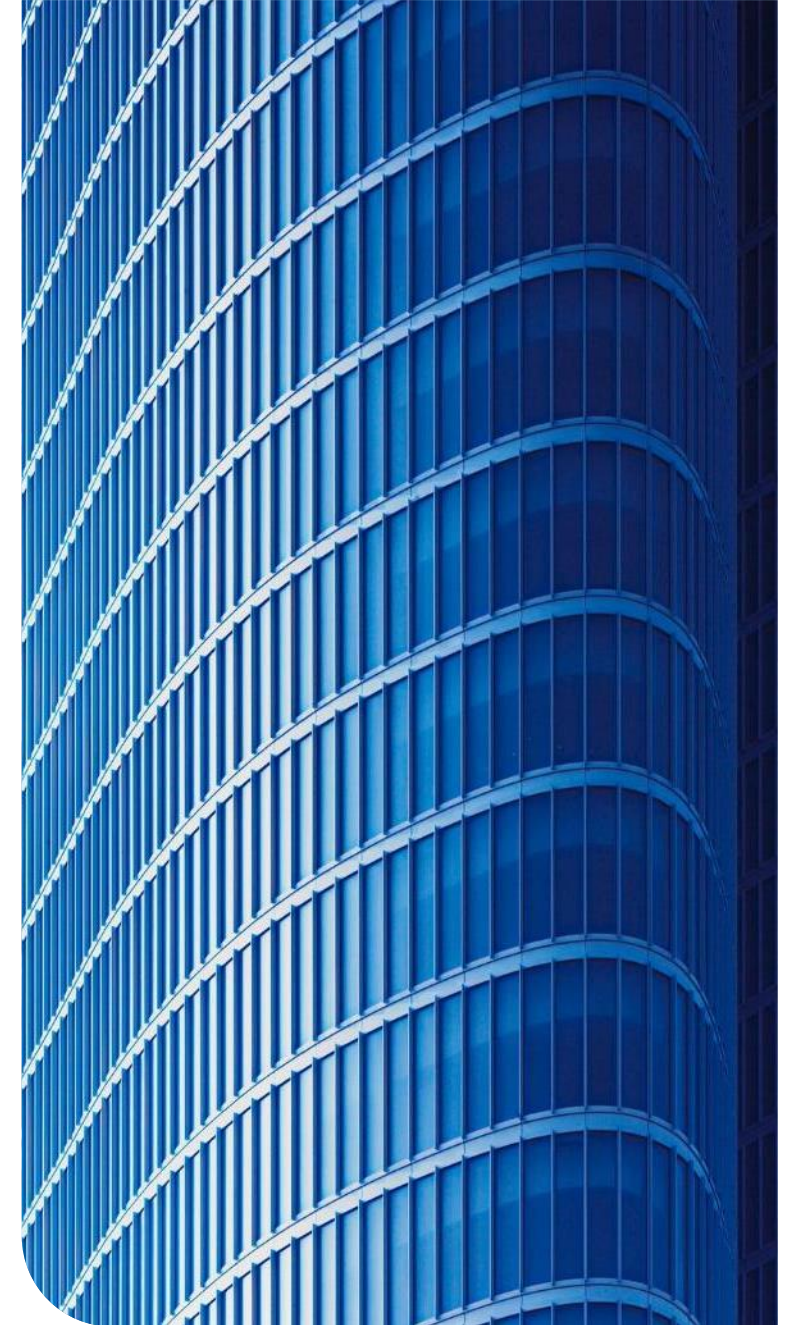
# Investigations and disclosures

## We have significant experience in the following tax, bribery and corruption investigation work:

- Code of Practice 8 and Code of Practice 9 enquiries.
- Enquiries into tax avoidance structures.
- Missing Trader Intra Community (MTIC) VAT fraud "knowledge principle" investigations and other supply chain investigations resulting from allegations of tax fraud (e.g. as a result of alcohol fraud or circumvention of Anti-Dumping Duty).
- Investigations into alleged breaches of export controls and sanctions.
- Tax penalty investigations to determine how and why an error arose.
- Advising on tax authority information and data gathering powers.
- Various tax disclosures including under the Worldwide Disclosure Facility.
- Specific disclosure regimes such as the new R&D disclosure facility
- Residence status and domicile status enquiries and investigations.
- Performing investigations in a commercial context, where corruption, bribery or fraud has been alleged in a supply chain.

## Our work highlights include:

- Conducting an internal investigation for the directors of a UK-based IT business into tax irregularities, and ultimately submitting a sizeable COP 9 disclosure to HMRC.
- Advising a UK tech service provider on the preparation and submission of a self-report to the Serious Fraud Office following identified breaches of the Bribery Act 2010.
- Advising the senior management of a manufacturing business on the contractual disclosure facility for deliberately overclaiming monies under the Coronavirus Job Retention Scheme.
- Conducting a forensic investigation for a client in the construction industry; investigating potential fraud in the supply chain of a multi-million pound project.
- Advising a U.S. tech company in relation to UK VAT errors following an internal investigation prior to a large-scale acquisition, culminating in a pre-emptive disclosure of the multi-million pound error to HMRC.
- Engaged by the CEO of a large multinational business, to investigate and make disclosures to HMRC under the Worldwide Disclosure Facility, having identified the existence of overseas income not declared to HMRC.
- Advising the CFO of a large advertising business in respect of his personal tax liabilities and tax residency in Australia and Cyprus, including investigating and advising on the need to regularise his tax position with the tax authorities.
- Conducting an internal investigation for an employment agency following allegations of financial mismanagement.



# Financial crime

## Specialist financial crime lawyers

We have extensive experience of advising clients on all of the main financial crime areas such as tax, money laundering, bribery and corruption.

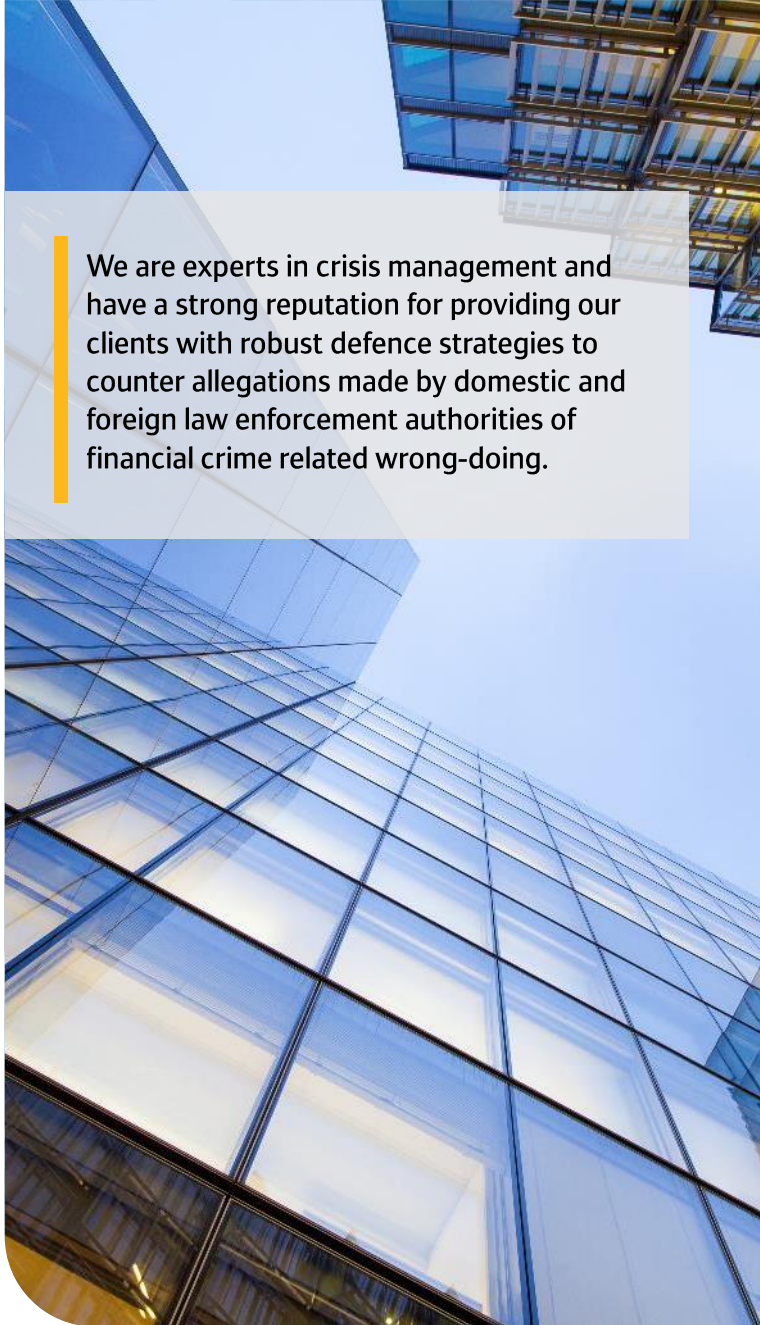
We regularly act for corporates and individuals that are subject to investigation and prosecution by agencies including the Serious Fraud Office, Crown Prosecution Service, Financial Conduct Authority and HM Revenue and Customs. Some of our lawyers have worked for these organisations in the past and can provide a valuable insight into their inner workings. We also have experience of representing clients in multi-jurisdictional investigations conducted by overseas agencies such as the IRS, US Department of Justice and INTERPOL.

In addition to advising clients on responding to investigations initiated by law enforcement agencies, the team also regularly advises clients that discover financial crime within their organisation (e.g. via a whistleblower or a notification by a third party) on how to respond, investigate and, where necessary, self-report to the relevant authorities in a managed way with a view to avoiding criminal prosecution.

The team is often praised for how closely we work with our clients that are facing allegations of financial crime. We like to spend time on site and meet face to face with our clients wherever possible to gather information directly and obtain an in-depth understanding of the issues that they are facing. We are sympathetic to the toll that dealing with a financial crime related issue can have on corporates and individuals alike. Therefore, we know how important it is to be supported and listened to, and to receive the right advice at the right time.

In addition to dealing with financial crime related issues on a reactive basis, we work in parallel with our clients to improve their financial crime related compliance programmes (e.g., anti-bribery and corruption, Criminal Finances Act, AML/CFT procedures) to reduce the risk of similar issues arising in the future.

We also specialise in tax-specific financial crime litigation and investigations including in respect of anti-money laundering penalties and applications for freezing orders, detention of cash and forfeiture under the Proceeds of Crime Act.



**We are experts in crisis management and have a strong reputation for providing our clients with robust defence strategies to counter allegations made by domestic and foreign law enforcement authorities of financial crime related wrong-doing.**



# Financial crime

## Our work highlights include:

- Successfully defending a prosecution for conspiracy to cheat the public revenue and conspiracy to defraud contrary to common law brought by HMRC and the CPS against members of the same family in relation to an alleged multi-million pound fraud linked to a managed service company provider.
- Conducting an internal investigation for the directors of a UK-based IT business into potential bribery, tax irregularities and money laundering, and advising on making disclosures to various law enforcement bodies.
- Preventing a criminal investigation by HMRC into an alleged fraud relating to a company's use of the Coronavirus Job Retention Scheme by conducting an internal investigation and submitting a disclosure to HMRC under COP 9.
- Representing an intermediary against allegations of involvement in a mini-umbrella company fraud and Proceeds of Crime Act investigation, including challenging an account freezing order.
- Defending a global money transfer business against allegations by HMRC of breaches of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.
- Advising two UK based gambling syndicates on the risks of committing offences under the Proceeds of Crime Act in relation to facilitating gambling activities in jurisdictions and territories where gambling is illegal.
- Advising and successfully defending a global luggage retailer in respect of a Companies House prosecution for failure to file and manage accounts.
- Advising on, and preparing, a DAML (Defence against Money-Laundering) for a UK-based tech company in respect of certain bribery allegations.
- Advising a multinational employment agency regarding allegations of misleading auditors and market manipulation.
- Successfully defending an application for the detention of several million pounds in cash under the Proceeds of Crime Act for a money services business operating between several countries and jurisdictions.
- Acting for a global money transfer business in relation to allegations of parallel market trading, trade-based money laundering, and terrorist financing by an African national bank.
- Representing an individual accused of VAT fraud and various Fraud Act offences including the falsification of documents, including acting and advising during interviews under caution.





# Tax insurance

## Deep sector knowledge

We facilitate tax insurance solutions for our clients to help them reduce or eliminate the exposure of tax risks from challenge by a tax authority. Tax insurance is a fast-growing market with more insurers now offering this type of policy which is of great benefit to our clients as it means lower premiums and a wider range of taxes/jurisdictions able to be covered.

The goal of tax insurance is to mitigate financial risk and increase certainty by transferring a risk from the business to an insurer. Our team is experienced in designing insurance solutions that achieve this result for clients. This allows them to successfully manage the risks that they face and to provide peace of mind that they are covered in the event of scrutiny from the tax authorities.

Tax insurance can be utilised in a wide range of scenarios such as during group restructuring, during or after an M&A transaction and associated due diligence, or simply as a risk management tool during a company's ongoing operations.

We take a holistic approach to tax insurance, advising our clients as to whether insurance may be a useful tool, consulting with brokers and underwriters on their behalf, and providing tax technical analysis to support an insurance submission. The team has established relationships with brokers and underwriters across multiple jurisdictions and so are able to fully manage the process on our client's behalf.

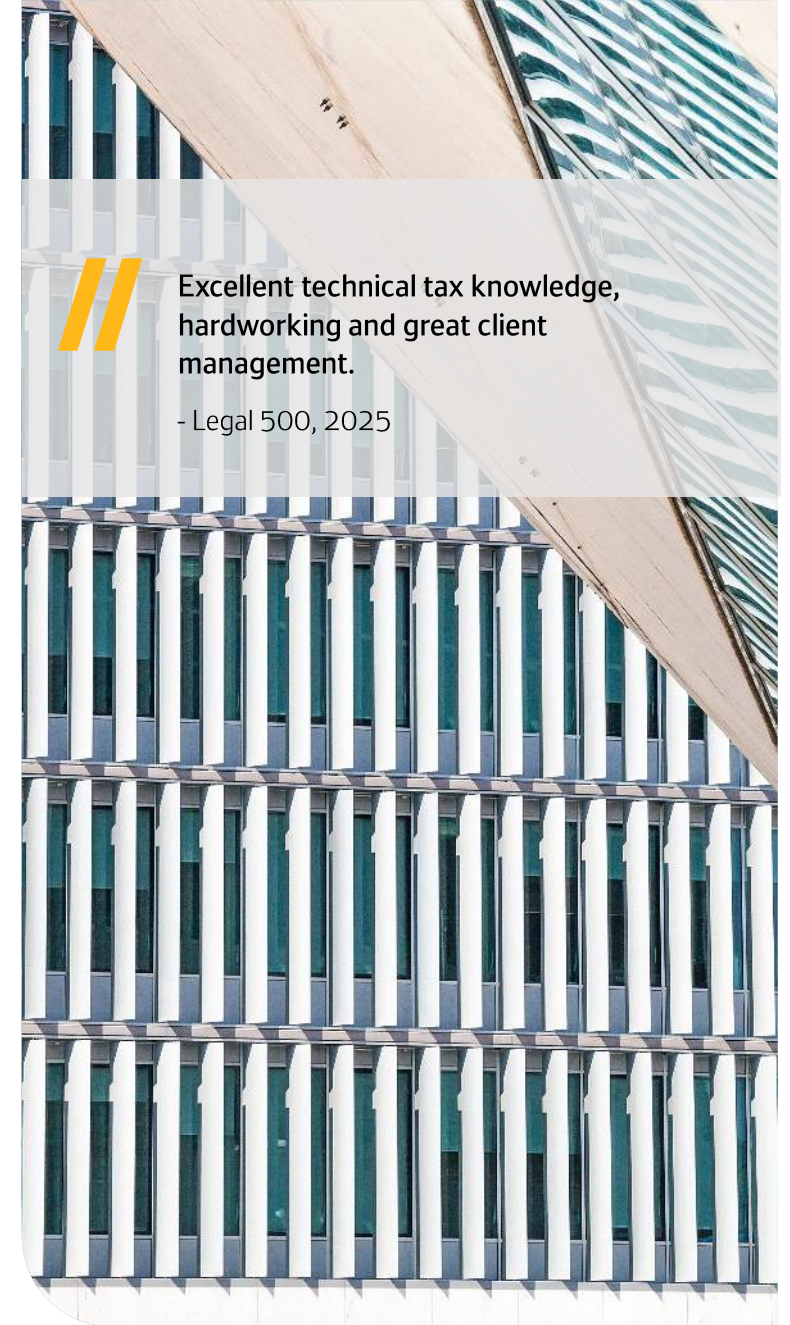
## Our work highlights include:

- Delivering a multi-jurisdictional tax insurance project for our client, covering various tax risks totalling tens of millions of dollars.
- Securing tax insurance coverage for historic US withholding tax risks for which no limitation period was applicable and which threatened to pose a risk for our client indefinitely.
- Implementing a tax insurance solution helping to unlock \$50 million held in an escrow account, in the context of an M&A deal.
- Advising a global engineering business on strategy, involving tax liability insurance to mitigate risk, forming part of the wider due diligence exercise for an M&A deal.
- Advising a HNW individual on the options for using tailored insurance products to manage litigation costs risks
- Acting for a UK tech business, advising on the suitability of tax insurance solutions to assist in managing funding and earn out provisions.



**Excellent technical tax knowledge, hardworking and great client management.**

- Legal 500, 2025



# Compliance

## Guiding you every step of the way

Our team is well placed to assist clients in the compliance and risk mitigation space. We regularly provide advice and guidance as well as design and implement bespoke policies and controls. The team offers extensive know-how in the management of local and global compliance obligations, working with clients as their businesses evolve and grow and ensuring ongoing compliance with the various regulatory requirements they face.

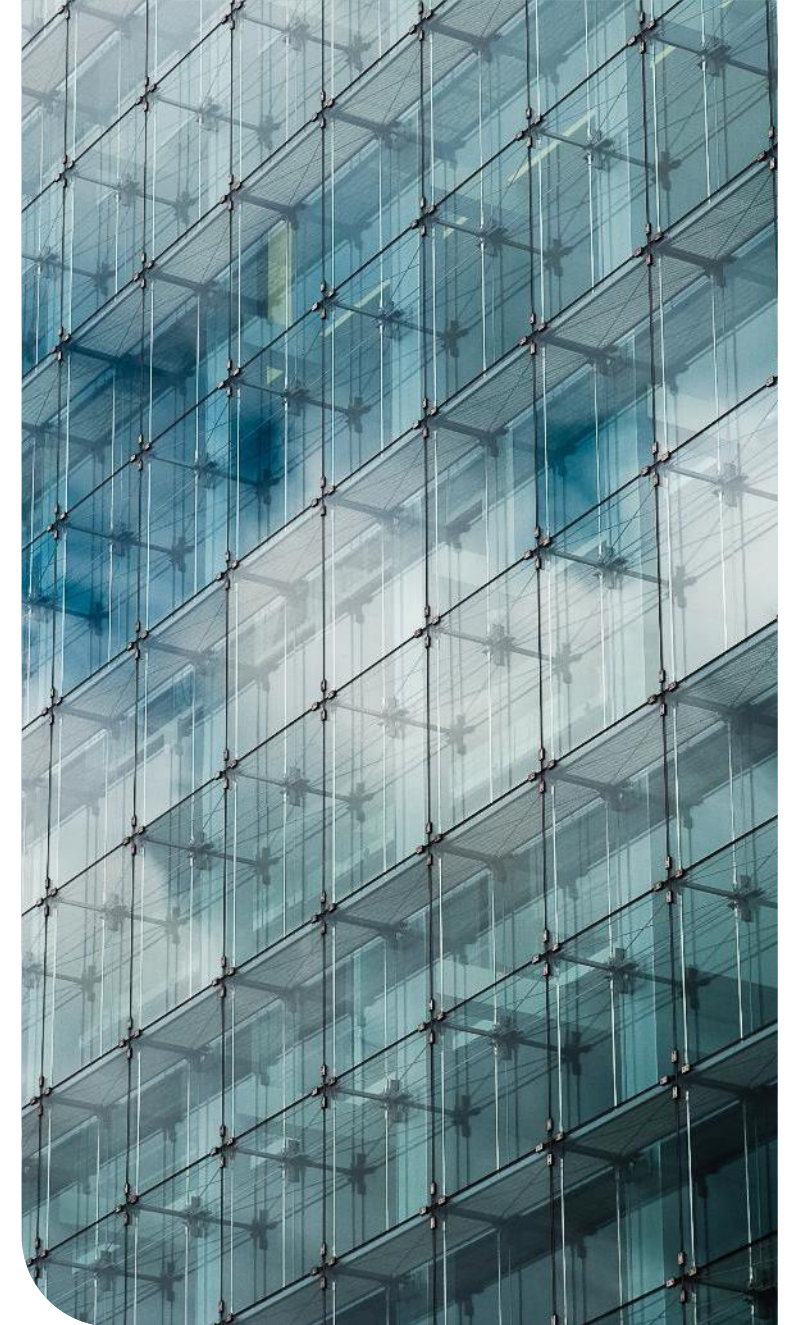
Businesses face a wide range of tax, bribery, anti-corruption and other compliance obligations, as well as further specific obligations imposed by regulatory bodies on certain businesses. Not only are businesses required to ensure certain policies and controls are in place, but it is also necessary to regularly review policies to ensure that they are updated and being implanted. We typically work with our clients on an ongoing basis to manage the evolving nature of their business and the regulatory landscape.

### Our services include:

- Establishing and maintaining adequate anti-bribery and corruption policies and frameworks.
- Conducting risk assessments for anti-money laundering purposes and implementing associated policies and procedures.
- Ensuring reasonable/adequate procedures are in place to establish a defence to the various 'failure to prevent' offences.

### Our work highlights include:

- Acting for a sports betting business in reviewing their risk assessments and associated KYC policies and procedures.
- Advising a large UK based business on its failure to prevent bribery obligations and designing a risk management strategy to protect the business in the face of such failures.
- Assisting several businesses with the establishment of their "reasonable preventative procedures" in relation to the corporate offence of Failure to Prevent the Facilitation of Criminal Tax Evasion. Our work included conducting an impact analysis, inherent risk assessment, gap analysis and drafting policies and procedures for a range of businesses across various sectors, including money transfer providers, offshore trust companies, estate agents, retailers and residential construction professionals.
- Advising an HMRC-regulated business with its global anti-money laundering compliance regime, including reviewing, updating and maintaining frameworks, policies and procedures.





# Key contacts



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**Andy Brown has an excellent barometer for risk and a practical approach to internal investigations.**  
- Legal 500, 2025



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**A very hands on and practical team with good experience of internal investigations.**  
- Legal 500, 2024



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**Christopher Young - great lawyer and wonderful to work with**  
- Legal 500, 2025



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**Strong tax technical expertise and an abundance of tax litigation experience in all areas and types of dispute.**  
- Legal 500, 2024

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|-----------------|--------------------------------------|
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| Calgary*        | Oslo*                                |
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