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Kieron Beal KC

"Kieron has the ear of the court and he is both a team player and a strong leader. He is always so well prepared, succinct and articulate."

— CHAMBERS AND PARTNERS, 2026

Year of call:	**1995**
Appointed to silk:	**2012**
Degree:	**BA (Hons) Law (Cantab) Starred First Class 1993, LLM Harvard 1995, Inner Temple Major scholarship, Kennedy Scholarship to Harvard**
Languages:	**French (fluent), Spanish (working knowledge)**

Kieron Beal KC is a leading silk practising in all areas of commercial and civil law. He has particular expertise in competition law, European law, sports law, telecommunications, judicial review and human rights, VAT and other direct and indirect taxes.

Kieron was a member of the Attorney General's 'C', 'B' and 'A' Panel from 1999 until March 2012. Since taking silk, he has continued to appear in a wide range of cases before all levels of Courts and Tribunals in England and Wales and before the Luxembourg and Strasbourg Courts. He was called to the Bar of Ireland in 2020. He was elected a Master of the Bench of the Inner Temple in 2016. Kieron was Chairman of the Bar European Group from July 2018 to July 2020. He is currently chairman of the Inner Temple International Committee and co-Chair of the Bar Council's European Committee.

Kieron is recognised by latest editions of both the leading independent legal directories for his expertise in competition law, tax, telecoms regulation, European union law and administrative and public law. Key recent quotes include:

- "Kieron has the ear of the court and he is both a team player and a strong leader. He is always so well prepared, succinct and articulate."- Chambers UK, 2026
- "A huge and compelling presence in court as an advocate. Presents with clarity and without fear."- Legal 500, 2026
- "Kieron Beal KC is a first-rate advocate, is clear and concise on paper, and gives excellent commercial advice." - Chambers UK, 2025
- "One of, if not, the finest VAT litigators at the tax Bar. Extremely approachable, tenacious and incredibly successful." - Legal 500, 2025

Previous comments include:

- "Kieron has incredible technical knowledge and is second-to-none when it comes to practical advice, both in terms of litigation tactics and strategy, but also from an advocacy perspective."- Legal 500, 2024
- "Kieron is first-rate. He is user-friendly, interacts well with clients, and goes the extra mile for them. He works incredibly hard."- Chambers UK, 2024

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- "A silk who always delivers a first class service; Kieron is a brilliant advocate and produces quality written work."- Legal 500, 2023
- "One of the pre-eminent KCs at the Bar. He is phenomenally bright and has a ready ability to think outside the box, developing novel, cutting-edge arguments that really catch the court's attention."- Chambers UK, 2023

He is Consultant Editor to Halsbury's Laws, Vol. 18, Competition, 5th Edition, 2022.

Kieron also has experience of work in professional negligence, insurance, contract and tort, and extradition.

EXPERIENCE

Tax

Kieron regularly appears before the First Tier Tax Tribunal, the Upper Tribunal, the Court of Appeal and CJEU in disputes concerning indirect taxation, customs and excise duties, insurance premium tax, stamp duty, income and corporation tax and anti-dumping matters.

"A huge and compelling presence in court as an advocate. Presents with clarity and without fear."

— LEGAL 500, 2026

Cases

Colaingrove Ltd v HMRC

[2025] UKUT 00360; [2024] UKFTT 490 (TC)

Appeal concerning the availability of Tribunal interest for a long running appeal where substantial repayments of VAT had been made. Kieron appeared for the taxpayer before the First Tier Tribunal and the Upper Tribunal.

R (Thomas Holdings) v HMRC

[2025] EWHC 1660 (Admin)

Kieron was instructed for the Claimants in this judicial review of HMRC's refusal to apply the extra-statutory concessions involving mis-understanding or mis-direction in respect of assessments to amusement machine licence duty.

Chelsea Cloisters v HMRC

[2025] UKFTT 205 (TC)

The taxpayer appealed against a decision by HMRC to refuse to apply an extra-statutory concession in respect of management charges for residential blocks of flats. The FTT ruled that it had no jurisdiction to consider the ESC, but found obiter that it would have applied. An appeal is pending before the Upper Tribunal.

JPMorgan Chase Bank NA v HMRC

[2025] UKUT 188 (TCC); [2023] UKFTT 856 (TC)

Appeal by the taxpayer against a decision of HMRC to treat IT services supplied to the bank as standard rated for VAT purposes. Kieron appeared for HMRC before both the FTT and the Upper Tribunal, which dismissed the taxpayer's appeal.

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ITV plc v. EU Commission

Case C-555/22 P [2024] EU:C:2024:763; and Case T-456/19 [2022] EU:T:2022:349

Successful application for annulment brought by ITV and others against the EU Commission decision finding that the UK's general finance exemption under the CFC Rules constituted State aid. Kieron was instructed for a number of applicants challenging this decision. The ITV case was heard as a lead case before the GCEU. An appeal against the GCEU's decision is pending before the CJEU in Case C-555/22 P.

Boehringer Ingelheim v HMRC

[2024] UKFTT 948 (TC)

Successful appeal for a taxpayer before the FTT concerning the VAT treatment of rebate payments made by the taxpayer companies. Payments made by a supplier of medicines to the Department of Health and Social Care under voluntary price control schemes had reduced the consideration obtained by the supplier, so that the taxable amount of the supply was reduced. Kieron acted for the taxpayers. An appeal to the Upper Tribunal by HMRC is pending.

Go City Ltd v HMRC

[2024] UKFTT 745 (TC)

Appeal by a taxpayer against the VAT treatment of its London City Pass product. The FTT held that the product should be classified as a supply akin to the supply of the voucher or a bundle of rights, so that tax was only due on the sums received by the taxpayer when the pass was redeemed on entry to the attractions offered. Kieron acted for the taxpayer.

Talk Talk Telecom Ltd v HMRC

[2024] UKUT 284 (TCC) and [2023] UKFTT 12 (TC)

Services were not supplied "on terms allowing a discount for prompt payment" in circumstances where the taxpayer received the full amount of the charges for a telecoms service, despite the customer being offered, in principle, a speedy payment discount. Kieron appeared for HMRC both before the First Tier Tribunal and in defending the appeal before the Upper Tribunal.

Realreed Ltd v HMRC

[2023] UKFTT 1042 (TC)

Appeal before the FTT concerning the VAT treatment of supplies of short term accommodation in a well-known central London property. Kieron appeared for the taxpayer.

R. (on the application of Realreed Ltd) v Revenue and Customs Commissioner

[2023] EWHC 1572 (Admin)

Challenge by the taxpayer to a decision of HMRC to change the VAT classification of supplies of serviced accommodation after many years and despite a series of visits by officers to the premises. The Court dismissed a public law and EU law challenge to the decision to impose a retrospective tax liability. Kieron acted for the taxpayer. An application for permission to appeal is pending.

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British Telecommunications plc v. HMRC

[2020] UKFTT 278 (TC); [2023] UKUT 122 (TCC)

HMRC applied for the appeal brought by BT to be struck out, on the basis that the Court of Appeal had already ruled that its claim for recovery of bad debt relief was time-barred. The FTT struck out the appeal on issue estoppel and abuse of process grounds. BT's appeal against the decision to the Upper Tribunal was dismissed. The Court of Appeal refused BT permission to appeal. Kieron acted for HMRC.

Skatteforvaltningen v Solo Capital Partners LLP

[2022] EWCA Civ 234; [2023] UKSC 40

The Court of Appeal held that the claim by the Danish Tax Authority, Skatteforvaltningen, seeking to recover $1.5 billion as the result of an alleged fraud is not a Revenue claim and can therefore be pursued in the courts of this jurisdiction. The Supreme Court dismissed the Appellant's appeal. Kieron acted for the Appellants.

GB Fleet Hire Ltd v HMRC

[2021] UKFTT 129 (TC); [2022] UKUT 307 (TCC)

Appeal by taxpayer against refusal of VAT registration following earlier de-registration. The appeal to the Upper Tribunal saw the FTT decision over-turned and the refusal of the VAT registration quashed. Kieron acted for the taxpayer.

Cantina Levorato Srl v Revenue and Customs Commissioners

[2021] UKFTT 461 (TC)

Appeal by the taxpayer against an assessment to excise duty which the FTT found had been made out of time. The FTT also noted that a public law challenge to HMRC's decision was available on the facts of the case. Kieron appeared for the taxpayer.

Ampleaward Ltd v. HMRC

[2021] EWCA Civ 1459, CA; [2020] UKUT 170 (TCC) (Miles J, Judge Jonathan Richards)

Appeal brought by the taxpayer against a decision of the FTT finding that transactions taking place in a bonded warehouse in another Member State did not benefit from an exemption from VAT conferred by s. 18 VATA 1994. The UT allowed the taxpayer's appeal, concluding that section 18 VATA 1994 was not confined to warehouses based in the UK and could not be read down on EU law grounds. Kieron acted for the taxpayer. The Court of Appeal dismissed HMRC's appeal.

GB Fleet Hire v. HMRC

[2021] UKUT 225 (TCC)

Appeal against a decision of the FTT to strike out an appeal as having no real prospect of success. Error of law identified by the UT in the FTT construing a letter from a tax representative as having conceded the appeal when it had not done so. Kieron acted for the taxpayer.

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Awards Drinks Ltd v. HMRC

[2021] EWCA Civ 1235, CA

Challenge by taxpayer to a decision of HMRC on a best judgement assessment. The CA found there was no obligation on HMRC to plead an allegation of fraud where it wished to rely on the fact or possibility that some kind of fraud had been committed when testing the taxpayer's evidence. The burden was on the taxpayer to discharge the burden of showing the decision was wrong. HMRC had not made relevant admissions about the nature of the Appellant's role. Kieron appeared for the taxpayer.

St George's University v. HMRC

[2021] UKFTT 13 (TC)

Appeal brought by SGU against HMRC's decision that it was making taxable supplies of education in the UK. The successful appeal concerned the VAT place of supply rules and the construction of the exemption for education services. Kieron was instructed for the taxpayer.

Balhousie Holdings Ltd v. HMRC

[2021] UKSC 11, [2021] 1 WLR 2164, SC

The provisions of the Value Added Tax Act 1994 Sch.10 Pt 2 para.36(2) did not apply in relation to a sale and leaseback transaction of a care home by one member of a VAT group to another entity, because it did not amount to a disposal by the former of its entire interest in the relevant premises. HMRC were not entitled to claw back the benefit of the zero-rating. Kieron acted for HMRC

FMX Foods Ltd v. HMRC

[2020] UKSC 1, SC

Successful appeal brought by HMRC in relation to the enforcement of a customs duty debt outside the usual three year limitation period set by the Community Customs Code. The debt arose as a result of acts by third parties liable to give rise to criminal proceedings. The debt had been communicated within a reasonable period of time. Kieron acted for HMRC.

Worldpay UK Ltd v. HMRC

[2020] UKUT 290 (TCC), Upper Tribunal (Judges Jonathan Richards and Cannan)

Appeal to the Upper Tribunal against the decision of the FTT on a costs' application following the adjournment of the substantive hearing very shortly before trial. The UT examined the circumstances under which a disadvantaged party should have their costs thrown away by the adjournment but declined to overturn the Judge's exercise of discretion. Kieron appeared for the taxpayer.

Invamed Group Ltd v. HMRC

[2020] EWCA Civ 243, CA

Appeal brought by the taxpayer against the UT's decision to allow HMRC's appeal. The Court of Appeal found that the FTT had been right to classify imported mobility scooters as carriages for disabled persons. Kieron represented HMRC.

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Virgin Media Ltd v. HMRC

[2020] UKUT 100 (TCC) (Morgan J, Judge Charles Hellier)

The UT dismissed an appeal brought by Virgin against a decision of the FTT finding that it could not claim a right under the VAT Act 1994 to a prompt payment discount from its supply of 'line rental saver'. Kieron acted for HMRC.

HMRC v. Frank A Smart Ltd

[2019] UKSC 39, SC, [2019] STC 1549, SC

Kieron was instructed as leading Counsel for HMRC in this appeal from the Court of Session (Inner House). The appeal concerned the entitlement to deduct VAT on the payment of agricultural subsidies and the need for a link between input tax and taxable economic activity.

R (oao Phoenix Holdings) v. HMRC

[2019] EWHC 2043 (Admin), [2019] STC 1829, Phillips J.

Application for judicial review of refusal by HMRC to repay claim for under-recovered input VAT. The case raised questions concerning the public law controls over HMRC and a number of EU and ECHR questions. Kieron was instructed by the Claimant taxpayer. HMRC was found to have acted with conspicuous unfairness.

Worldpay UK Ltd v. HMRC

[2019] UKFTT 235 (TC)

Appeal brought by Worldpay Ltd against HMRC's decision that it was making exempt supplies of merchant acquiring services in the UK. Kieron acts for the taxpayer. The appeal concerns the scope of the exemption from VAT for financial services. The reported decisions concerns an application to amend HMRC's case and an application for disclosure.

Whittals Wines Ltd v. HMRC

[2019] UKUT 260 (TCC)

Kieron was instructed by the Appellant (the owner of Oddbins) against a decision of the FTT refusing to allow an appeal against a revocation of various excise approvals. The UT decision concerns an application for permission to amend grounds of appeal.

Case C-391/17 Commission v. United Kingdom

[2019] EU:C:2019:919, CJEU

Infraction proceedings brought by the Commission as a result of the failure of the UK to account for customs duties payable in respect of transhipment operations run from Anguilla. Kieron acted for the UK Government.

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Case C-395/17 Commission v. Netherlands

[2019] EU:C:2019:918 CJEU

Infraction proceedings brought by the Commission as a result of the failure of the Netherlands to account for customs duties payable in respect of transhipment operations run from a Netherlands overseas territory. Kieron acted for the UK Government in its intervention in this case.

Dawson's (Wales) Ltd v. HMRC

[2019] UKUT 296 (TCC) (Falk J, Judge Timothy Herrington); [2023] EWCA Civ 332

The UT dismissed the taxpayer's appeal and gave guidance on when a person could be regarded as "holding" excise goods on which duty had not been paid for the purpose of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 reg.6(1)(b). The Court of Appeal upheld the judgment of the Upper Tribunal and also found that the subjective intention of a legal or natural person was irrelevant in a determination of whether he or it was holding excise goods outside of a duty suspense arrangement. Kieron was instructed by HMRC.

HMRC v. Honeywell Analytics

[2018] EWCA Civ 579

The Court of Appeal overturned a decision of the Upper Tribunal concerning the correct customs tariff classification of certain gas monitoring devices. Ruling on whether or not promotional material issued by the manufacturer of the product could be relied upon in the customs classification exercise.

HMRC v. University of Cambridge

[2018] EWCA Civ 568; [2019] EU:C:2019:559, CJEU

Decision by the Court of Appeal to refer to the CJEU a number of questions concerning the ability to deduct input tax incurred on fund manager's fees where the resultant investment income was used to subsidise downstream economic activities. The CJEU ruled that the input tax was not recoverable where it was directly and immediately linked to an investment activity that was outside the scope of VAT and could not be linked more generally to the overall business activity of the University.

Denley v. HMRC

[2017] UKUT 340 (TCC)

Appeal brought by taxpayer against refusal to restore seized excise goods at Coquelles. The Upper Tribunal considered the question of whether an excise duty point could arise in Coquelles, but held that any challenge on that basis was precluded by the Court of Appeal's decision in Jones and Jones v. HMRC.

Paypoint v. HM Revenue & Customs

[2017] UKFTT 424 (TC); [2017] S.F.T.D. 1016

Scope of the VAT exemption for payment services. Construction of series of agreements governing the supply of the Paypoint Network.

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Sir Christopher Evans v. HMRC

(Case settled)

Challenge to the decision by HMRC to treat a capital gain arising in a trust fund as tax arising in respect of a resident rather than an overseas trust fund.

WWW Holding Ltd v. HMRC

(Case pending before the Upper Tribunal)

Challenge by WWW Holding to a decision by HMRC to impose a penalty for alleged failure to provide information pursuant to paragraph 50 of Schedule 36 to the Finance Act 2008. Kieron is instructed by WWW Holding Ltd.

R (Gibraltar Betting and Gaming Association Ltd) v HM Revenue & Customs

[2015] EWHC 1863 (Admin), Charles J; [2017] ECLI:EU:C:2017:449, CJEU

Challenge to the legality of Part 3 of the Finance Act 2013 for alleged incompatibility with EU law. The CJEU ruled in May 2017, settling the constitutional issue concerning the status of Gibraltar as a matter of EU law.

Huitson v HMRC

[2015] UKFTT 448 (TC); [2017] UKUT 75 (TCC)

Representing HMRC in appeal by a taxpayer against tax assessment for income tax in connection with remittance of monies from Isle of Man trust. Latest decision addressed time limits for bringing an appeal and application for an extension of time.

H.M. Revenue & Customs v. GMAC plc

[2016] EWCA Civ 1015

Finding that claims for bad debt relief were validly brought and conditions restricting their application were unlawful, but that the claims were time-barred. Explores interrelationship of time limits with EU law principles of effectiveness and equivalence.

HMRC v B & M Retail Ltd

[2016] UKUT 429 (TCC), Upper Tribunal

Appeal by HMRC concerning the excise duty point at which excise duty becomes payable on alcohol held outside the duty suspension regime.

HMRC v DPAS Ltd

[2016] UKUT 373 (TCC); [2015] UKUT 585 (TCC), Upper Tribunal and Case C-5/17 [2018] ECLI:EU:C:2018:592

Decision of the CJEU on a reference from the Upper Tribunal concerning the question of the VAT classification of dental service plans provided by the taxpayer to dental patients. CJEU ruling on the scope of the exemption for services concerning payments.

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Associated Newspapers Ltd v HMRC [2017]

[2017] EWCA Civ 54; [2015] UKUT 641 (TCC); and [2015] UKFTT 409 (TC)

Appeal concerning the VAT treatment of face value vouchers. Extent to which input tax is attributable to a supply outside the scope of VAT.

HMRC v Longridge on Thames

[2016] EWCA Civ 930, CA

Appeal by HMRC concerning whether or not a charity was carrying on economic activity.

ING Intermediate v HMRC

[2016] UKUT 298 (TCC), Upper Tribunal and [2017] EWCA Civ 2111

Appeal by the taxpayer against a finding that the supply of 'free' banking services was for consideration for VAT purposes. The Upper Tribunal and Court of Appeal concluded that the services were provided for non-monetary consideration.

R (Biffa) v HMRC

[2016] EWHC 1444 (Admin), Sir Kenneth Parker

Judicial review challenges to decisions of HMRC concerning the imposition of landfill tax.

R (Prospector Offshore Drilling and others) v HM Treasury

Order of Charles J. referring matter to the CJEU (Reference to the CJEU withdrawn)

Challenge to the legality of certain provisions in the Finance Act 2014 governing oil and gas drilling contractors.

Bookit Ltd v HMRC

[2014] UKFTT 856 (TC) and Case C-607/14 [2016] ECLI:EU:C:2016:355, CJEU.

Appeal before the FTT regarding the VAT treatment of payment handling services. Instructed by the UK on the subsequent reference.

NEC v HMRC

Case C-130/15 [2016] ECLI:EU:C:2016:357, CJEU

Instructed by the UK in the reference from the Upper Tribunal concerning the scope of the exemption for financial services relating to payments.

Invamed and others v HMRC

[2015] UKFTT 113 (TC) and Case C-198/15 [2016] ECLI:EU:C:2016:362, CJEU

Instructed by the UK in relation to a reference to the CJEU concerning customs classification of mobility scooters.

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Répertoire Culinaire v HMRC

[2016] UKUT 104 (TCC) (Birss J, Judge Hellier) and [2017] EWCA Civ 1845, CA

Appeal from [2013] UKFTT 278 (TC), Judge John Walters QC, concerning the exemption from excise duty for importation of cooking wine. The Court of Appeal reinstated the FTT's decision, finding that the disapplication of offending domestic law provisions did not confer an entitlement to an exemption on the taxpayer.

Cooneen Watts & Stone v HMRC

[2015] EWCA Civ 1261, CA

Appeal from [2014] UKUT 31 (TCC) Nugee J; and [2012] UKFTT 622 (TC) in relation to customs classification of army uniforms and challenge to the refusal to give end use relief for such items. Currently on appeal to the Court of Appeal.

R (British Disabled Flying Association) v HMRC

(Admin Court)

Judicial review challenge to decision of HMRC to refuse to pay VAT found to be overpaid in related Upper Tribunal proceedings. Case settled.

FMX Food Merchants v HMRC

[2013] UKFTT 720 (TC) and [2015] UKUT 669 (TCC) (Birss J)

Appeal against decision by HMRC to raise post-clearance demands outside the three year time limited under Article 221 of the Community Customs Code. Appeal to the Court of Appeal pending

Merlin Scientific LLP v HMRC

[2015] UKFTT 247 (TC)

Challenge to the refusal by HMRC to allow input tax deduction and deductibility against income tax of certain items of business expenditure in relation to meeting facilities.

R (St Matthews West Ltd) v HMRC

[2015] EWCA Civ 648, CA and [2014] EWHC 1848 (Admin), Andrews J.

Acted for HMRC in defence of challenge to the retrospective treatment of certain SLDT avoidance schemes.

Targetti (UK) Ltd v HMRC

[2014] UKTT 0274 (TCC); and [2012] UKFTT 766 (TC)

Challenge to the validity of a Commission Regulation imposing anti-dumping duty on CFL-i light bulbs. No reference made.

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Asda Stores Ltd v HMRC

[2014] EWCA Civ 317, CA

Appeal to the Court of Appeal concerning the correct customs valuation of imported goods.

TXT International v HMRC

[2014] UKFTT 158 (TC)

Appeal against finding of liability under a guarantee in support of an intra-EU customs movement which was subject to an irregular departure from the movement.

R (Guardian Media Group) v HMRC

[2013] EWHC 4115 (Admin), Stewart J.

Challenge to refusal of HMRC to allow out of time claims for withdrawal of group relief to enable a claim for terminal loss relief to be advanced.

TLLC Ltd v HMRC

[2013] UKFTT 467 (TC) (Judge Sadler)

Defence of VAT input claim in respect of advisers' fees incurred in the course of a sale of shares of a subsidiary.

EU & Competition

Kieron regularly appears before both domestic and EU courts and tribunals in all areas of EU law and in private competition law claims. Kieron is instructed by central Government, regulators and private clients in advisory work and in proceedings before the domestic and EU courts, the Competition Appeal Tribunal and the Competition and Markets Authority.

"An absolutely first-rate trial advocate. He absolutely makes sure that he's across every bit of the detail. He's up to speed on every single thing, including complex economic feedback."

— CHAMBERS AND PARTNERS, 2026

Cases

Rodger v Google

CAT 1673/7/7/2024

Collective proceedings brought by Professor Barry Rodger against Alphabet and Google in relation to the distribution of Android apps on the Google Play Store. Kieron acts for the class representative.

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Stephan v Amazon

[2025] CAT 42

The CAT has certified a collective proceedings commenced by Professor Stephan against Amazon. The CPO claim alleges that Amazon has abused its dominant position when dealing with sellers on its marketplace platform and in favouring its own fulfilment/delivery network. Kieron acts for the class representative.

Commercial and Interregional Card Claims I and II Ltd v Mastercard and Visa

CAT 1444/7/7/22

Kieron is acting for the Class Representatives in these collective proceedings before the CAT in relation to multilateral interchange fees charged by the card schemes.

Umbrella Interchange Fee Claimants v Mastercard and Visa

[2025] CAT 37; [2024] CAT 74; [2023] CAT 59

Kieron has been acting for the main merchant claimant group in these umbrella proceedings. The CAT handed down a ruling on liability issues in Trial 1 in June 2025. A judgment on matters of pass-on (Trial 2) is pending.

R. (on the application of British Gas Trading Ltd) v Secretary of State for Energy Security and Net Zero

[2025] EWCA Civ 209; [2023] EWHC 737 (Admin)

Challenge brought by three energy companies to the subsidy granted by the Secretary of State to Octopus Energy to enable it to acquire the customers of Bulb which had entered into energy administration. The Divisional Court dismissed the claim principally on the ground that the claim which had been commenced within 21 days of the contested decision should have been brought sooner. An appeal to the Court of Appeal was successful on the issue of delay, but was otherwise dismissed. Kieron was instructed on behalf of Scottish Power at first instance and British Gas on appeal.

Sports Direct v Newcastle United and others

[2024] CAT 59

Directions given for joinder of defendants in claim in competition law brought by Sports Direct against Newcastle United in relation to the selling arrangements for the Club replica kit. Kieron acts for Adidas UK in relation to the matter.

ITV plc v. EU Commission

Case C-555/22 P [2024] EU:C:2024:763; and Case T-456/19 [2022] EU:T:2022:349

Successful application for annulment brought by ITV and others against the EU Commission decision finding that the UK's general finance exemption under the CFC Rules constituted State aid. Kieron was instructed for a number of applicants challenging this decision. The ITV case was heard as a lead case before the GCEU. An appeal against the GCEU's decision is pending before the CJEU in Case C-555/22 P.

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IMG Data Ltd v Perform Content Services Ltd

[2023] EWHC 3244 (Ch)

Application for a strike out of a claim arising from the alleged operation of an unlawful scouting operation for gathering real-time match data at European football matches. Kieron acted for the Claimant successfully resisting the strike out application.

Dye & Durham Ltd v CMA

[2023] CAT 46

Kieron acted for the Appellant in this appeal against a refusal of the CMA to permit modification to a divestiture remedy in a merger case. The company sought a variation in the terms of the remedy to permit a listing of shares in the merged entity on AIM as an alternative to a private sale.

Allianz Global Investors GmbH v Deutsche Bank AG London

[2022] CAT 44

Application by the Defendants for a ruling on a preliminary issue of limitation in a claim brought arising out of an allegation of pricing fixing in the FX markets. Kieron appeared for one of the Defendants.

R. (on the application of SSE Generation Ltd) v Gas and Electricity Markets Authority (GEMA)

[2022] EWCA Civ 1472; [2022] EWHC 865 (Admin)

Challenge by the claimant to the CMA's refusal of its statutory appeal. The Court of Appeal found that GEMA's stop gap approach to a regulatory problem which involved selecting a proposed modification to the charging which was wrong in law, with a view to finding a better solution in due course, was lawful. However, GEMA and the CMA had adopted the wrong meaning of "congestion management". Observations made on the "baffling" legislative amendments made to the domestic regulations post-Brexit. Kieron appeared for the claimant/appellant.

Creditfix v Google Inc

[2022] 12 WLUK 42

The Court refused to grant an interim injunction against the Defendant to "hold the ring" until trial of the claim for a permanent injunction, in the light of undertakings given to ensure that a change to Google's advertising policies for insolvency practitioners would not be implemented before the substantive hearing. Kieron appeared for the claimant.

British Sugar Plc, R (On the Application Of) v Secretary of State for International Trade

[2022] EWHC 393 (Admin)

Acted for the interested party, T&L Sugars Ltd, in the first judicial review challenge to measures adopted by the UK Government under the new, post-Brexit, UK General Tariff regime.

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Kelkoo.com (UK) Ltd v Google UK Ltd

[2021] EWHC 1687 (Ch)

Application by Claimant for the terms of a confidentiality ring to permit a tiered approach to disclosure and justification of confidential material based on its age. Kieron appeared for the Claimant.

SSE plc v. GEMA

Decision of the CMA Panel dated 31 March 2021

Statutory appeal brought by SSE against GEMA's decision to accept the original proposal in CUSC modification CMP 317/327. The appeal concerned a public law challenge to GEMA's decision and the proper construction of the ITC Regulation 838/2010. Kieron acted for SSE

R (Banks Renewables Ltd) v. DBEIS

[2020] EWHC 606 (Admin), Garnham J and [2020] EWHC 436 (Admin), Lewis J and [2020] EWHC 197 (Admin), Lewis J

Judicial review brought by Banks to a decision of the Secretary of State to allow access to a subsidy regime to offshore windfarms and not onshore farms. Garnham J decided not to hand down a draft judgment following a compromise of the litigation.

The interlocutory hearings before Lewis J addressed the question of expert evidence in judicial review proceedings.

Case C-391/17 Commission v. United Kingdom

[2019] EU:C:2019:919, CJEU

Infraction proceedings brought by the Commission as a result of the failure of the UK to account for customs duties payable in respect of transhipment operations run from Anguilla. Kieron acted for the UK Government.

Case C-395/17 Commission v. Netherlands

[2019] EU:C:2019:918 CJEU

Infraction proceedings brought by the Commission as a result of the failure of the Netherlands to account for customs duties payable in respect of transhipment operations run from a Netherlands overseas territory. Kieron acted for the UK Government in its intervention in this case.

HMRC v. University of Cambridge

[2018] EWCA Civ 568; [2019] EU:C:2019:559, CJEU

Decision by the Court of Appeal to refer to the CJEU a number of questions concerning the ability to deduct input tax incurred on fund manager's fees where the resultant investment income was used to subsidise downstream economic activities. The CJEU ruled that the input tax was not recoverable where it was directly and immediately linked to an investment activity that was outside the scope of VAT and could not be linked more generally to the overall business activity of the University.

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Deutsche Bahn AG and others v MasterCard

[2018] EWHC 412 (Ch)

The High Court had to consider the applicable law for a claim for infringement of competition law provisions brought in the period from 1992 to date. The High Court judgment determines the applicable law of the tort over a number of different periods where the applicable conflicts rules change.

EDF and SSE v. Ofgem

Decision of the CMA dated 26/2/18

Appeal before the CMA brought by EDF and SSE, challenging the charges paid by electricity generators for use of the electricity transmission system. Modification appeal based on rejection of the contention that the charges exceeded then maximum permitted under a directly applicable EU Regulation.

HMRC v. Honeywell Analytics

[2018] EWCA Civ 579

The Court of Appeal overturned a decision of the Upper Tribunal concerning the correct customs tariff classification of certain gas monitoring devices. Ruling on whether or not promotional material issued by the manufacturer of the product could be relied upon in the customs classification exercise.

Media Saturn v. Toshiba

[2019] EWHC 1095 (Ch); [2019] 5 CMLR 7

Claim for damages arising out of the LCD Cartel. Kieron is instructed on behalf of the Claimants. Barling J declined to strike out the competition claims, but ruled that claims based on the economic torts could not proceed to trial.

R (Avaaz Group) v. Ofcom

[2018] EWHC 1973 (Admin)

Judicial review challenge to decision of Ofcom to conclude that Sky plc remained a fit and proper person to hold a broadcasting licence under the Broadcasting Acts 1990 and 1996 in the light of the proposed merger between Sky and 21st Century Fox Inc.

Répertoire Culinaire v HMRC

[2016] UKUT 104 (TCC) (Birss J, Judge Hellier) and [2017] EWCA Civ 1845, CA

Appeal from [2013] UKFTT 278 (TC), Judge John Walters QC, concerning the exemption from excise duty for importation of cooking wine. The Court of Appeal reinstated the FTT's decision, finding that the disapplication of offending domestic law provisions did not confer an entitlement to an exemption on the taxpayer.

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R (Peak Gen Top Co Ltd) v. Ofgem

[2018] EWHC 1583 (Admin)

Challenge to a change in charging arrangements in the electricity market which had the effect of reducing payments to "small embedded generators." Claim based on public law principles and the EU principle of non-discrimination.

Queens Park Rangers AFC v. English Football League

Arbitral panel ruling October 2017

Challenge by QPR to a decision by EFL to impose a financial fair play sanction on the club. Challenge to the compatibility of the financial fair play regime on competition law grounds, as well as a Bradley challenge. Subsequent appeal compromised.

Kupeli v. Cyprus Turkish Airlines

[2017] EWCA Civ 1037; [2017] 4 Costs L.O. 517

Appeal by Cyprus Turkish Airlines against a judgment of Slade J. The issue was whether or not CFAs signed by consumers at a community hall were signed in the course of an “excursion organised by the trader away from his business premises” for the purposes of the Cancellation of Contracts made in a Consumer's Home or Place of Work etc. Regulations 2008 reg.5(b). That issue turned on the construction of the Doorstep Selling Directive.

Denley v. HMRC

[2017] UKUT 340 (TCC)

Appeal brought by taxpayer against refusal to restore seized excise goods at Coquelles. The Upper Tribunal considered the question of whether an excise duty point could arise in Coquelles, but held that any challenge on that basis was precluded by the Court of Appeal's decision in Jones and Jones v. HMRC.

Sky plc v. Skykick inc

[2017] EWHC 1769 (Ch)

Application by Skykick for a reference to the CJEU on the legislative removal of the ‘own name’ defence in trade mark disputes. The Court refused to make the reference sought.

Deutsche Bahn and others v Mastercard

[2017] EWCA Civ 272; and [2015] EWHC 3749 (Ch)

Claim for damages arising out of EU Commission decision on the incompatibility of aspects of the MasterCard arrangements with Article 101 TFEU. The Court of Appeal dealt with the extent to which the relation back doctrine was engaged by a claim in reply that a counterfactual was unlawful. An appeal to the Supreme Court is pending.

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Microsoft Mobile Oy v Sony and others

[2017] EWHC 374 (Ch)

Claim for damages arising from an alleged cartel in lithium ion batteries. Kieron is instructed on behalf of the Claimant. Judgment deals with scope of arbitration clauses and whether it captures cartel damages claims.

R (Beety) v. Nursing and Midwifery Council

[2017] EWHC 3232 (Admin)

Judicial review challenge to a decision of the NMC as to the appropriateness of insurance arrangements entered into by independent midwives.

HMRC v B & M Retail Ltd

[2016] UKUT 429 (TCC), Upper Tribunal

Appeal by HMRC concerning the excise duty point at which excise duty becomes payable on alcohol held outside the duty suspension regime.

HMRC v DPAS Ltd

[2016] UKUT 373 (TCC); [2015] UKUT 585 (TCC), Upper Tribunal and Case C-5/17 [2018] ECLI:EU:C:2018:592

Decision of the CJEU on a reference from the Upper Tribunal concerning the question of the VAT classification of dental service plans provided by the taxpayer to dental patients. CJEU ruling on the scope of the exemption for services concerning payments.

BT plc and Talk Talk Group Ltd v Ofcom

[2015] CAT 13; [2016] CAT 3, CAT

Acting for Sky as intervener in appeal before the CAT and the CMA in relation to the imposition of an ex ante margin control on BT arising out of its supply of wholesale VULA services.

R (Western Sahara Campaign) v HMRC and DEFRA

[2018] ECLI:EU:C:2018:118, CJEU; [2015] EWHC 1798 (Admin); [2015] EWHC 2898 (Admin) (Reference to the CJEU pending)

Judicial review challenge to the legality of the application of EU customs and fisheries legislation in the EU's relations with Morocco when applied to produce emanating from the Western Sahara. The CJEU ruled that the EU fisheries arrangements with Morocco could not lawfully be applied to the Western Sahara.

Deutsche Bahn AG and others v MasterCard

[2017] EWHC 1758 (Ch); and [2016] CAT 13 and [2016] CAT 14, Roth J

Claim by numerous claimants arising from MasterCard's setting of multilateral interchange fees. The two separate CAT judgments addressed the questions of whether it was an abuse of process to commence proceedings in the CAT in parallel to a High Court claim; and whether the Foreign Limitation Periods Act 1984 applied to follow-on claims in the CAT. Judgment pending on the separate issue of the applicable law(s) governing the claims.

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R (Gibraltar Betting and Gaming Association Ltd) v HM Revenue & Customs

[2015] EWHC 1863 (Admin), Charles J; [2017] ECLI:EU:C:2017:449, CJEU

Challenge to the legality of Part 3 of the Finance Act 2013 for alleged incompatibility with EU law. The CJEU ruled in May 2017, settling the constitutional issue concerning the status of Gibraltar as a matter of EU law.

R (Prospector Offshore Drilling and others) v HM Treasury

Order of Charles J. referring matter to the CJEU (Reference to the CJEU withdrawn)

Challenge to the legality of certain provisions in the Finance Act 2014 governing oil and gas drilling contractors.

Bookit Ltd v HMRC

[2014] UKFTT 856 (TC) and Case C-607/14 [2016] ECLI:EU:C:2016:355, CJEU.

Appeal before the FTT regarding the VAT treatment of payment handling services. Instructed by the UK on the subsequent reference.

NEC v HMRC

Case C-130/15 [2016] ECLI:EU:C:2016:357, CJEU

Instructed by the UK in the reference from the Upper Tribunal concerning the scope of the exemption for financial services relating to payments.

R (Totally Wicked) v Secretary of State for Health and Case C-477/14

[2016] ECLI:EU:C:2016:324, CJEU

Reference from the Administrative Court to the CJEU concerning the validity of the Tobacco Products Directive 2014.

Invamed and others v HMRC

[2015] UKFTT 113 (TC) and Case C-198/15 [2016] ECLI:EU:C:2016:362, CJEU

Instructed by the UK in relation to a reference to the CJEU concerning customs classification of mobility scooters.

In the matter of a market investigation by the CMA

Kieron was instructed to advise the CMA in relation to a recent market investigation into an area of the financial sector.

Western Power Distribution v Ofgem

(Admin Court) (Not yet reported)

Application by WPD for permission to seek judicial review of a decision by Ofgem to direct adjustments to the regulated allowed revenue of certain DNOs. Kieron appeared for SSE as an interested party.

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United Kingdom v European Central Bank

Case T-496/11 and two others [2015] ECLI:EU:T:2015:133, GCEU

Successful challenge on behalf of UK Government to the location policy for clearing houses adopted by the ECB. The ECB was ruled to have no competence to adopt regulatory measures in respect of clearing houses.

Coventry v Lawrence (No. 2)

[2015] UKSC 50, [2015] 1 WLR 3485, SC

Written and oral submissions on behalf of the Law Society as intervener, concerning the compatibility of the regime for conditional fee agreements with EU and ECHR law.

R (Gibraltar Betting and Gaming Association Ltd) v Secretary of State for Culture Media and Sport

[2014] EWHC 3236 (Admin) Green J.

Challenge to the compatibility of the Gambling Act 2005, as amended, with EU law. Test for proportionality of Acts of Parliament.

Unitrading Case C-437/13

[2014] ECLI:EU:C:2014:2318

Reference from the Netherlands Supreme Court concerning the importation of garlic and disclosure of evidence in national proceedings.

United Kingdom v Parliament and Council

[Case withdrawn]

Application for annulment of EU legislation imposing a cap on bankers' variable remuneration.

R (Bancoult) v Secretary of State for Foreign and Commonwealth Affairs (No. 3)

[2014] EWCA Civ 708, CA

Challenge to creation of a Marine Protected Area in the British Indian Ocean Territory on public law and EU law grounds. The Court ruling also addresses the admissibility of certain "Wikileaks" documents before the national Courts. Instructed on behalf of the Secretary of State.

Commission v United Kingdom Case C-60/13

[2014] ECLI:EU:C:2014:219, CJEU

Acted for the UK in defence of infraction proceedings brought by the Commission concerning the erroneous issue of a binding tariff information.

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Commission v Spain Case C-64/11

[2013] ECLI:EU:C:2013:264, CJEU

Statement of intervention on behalf of the UK concerning infraction proceedings brought by the Commission against Spain. Compatibility of exit taxes with freedom of establishment.

Colt Technology Services v Ofcom

[2013] CAT 29

Appeal against a decision of Ofcom declining to grant a passive remedy for access to duct.

British Sky Broadcasting v Ofcom

[2013] CAT 8; [Case 1192/3/3/12] Reference to the Competition Commission

Reference to the CC on price control matters; local-loop unbundling. Kieron was instructed as leading Counsel to the CC.

Melloni Case C-399/11

[2013] ECLI:EU:C:2013:107, CJEU

Written observations on behalf of the United Kingdom in a case concerning the European Arrest Warrant.

Radu Case C-396/11

[2013] ECLI:EU:C:2013:39, CJEU

Written observations on behalf of the UK in a reference concerning the European Arrest Warrant.

Bord na Mona v BPI and others

[2012] EWHC 3346 (Comm) Flaux J.

Defence of application for summary judgment in claim for damages in respect of the industrial plastic bags cartel.

Public & Regulatory

Kieron acts in a wide variety of cases for and against Government bodies, both in domestic courts and before the CJEU and the European Court of Human Rights.

"Strong and clear advocate. Very good with clients and explaining difficult concepts clearly. Thinks tactically and how to make the best of a case before particular judges."

— LEGAL 500, 2026

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Cases

R. (on the application of British Gas Trading Ltd) v Secretary of State for Energy Security and Net Zero

[2025] EWCA Civ 209; [2023] EWHC 737 (Admin)

Challenge brought by three energy companies to the subsidy granted by the Secretary of State to Octopus Energy to enable it to acquire the customers of Bulb which had entered into energy administration. The Divisional Court dismissed the claim principally on the ground that the claim which had been commenced within 21 days of the contested decision should have been brought sooner. An appeal to the Court of Appeal was successful on the issue of delay, but was otherwise dismissed. Kieron was instructed on behalf of Scottish Power at first instance and British Gas on appeal.

R (Thomas Holdings) v HMRC

[2025] EWHC 1660 (Admin)

Kieron was instructed for the Claimants in this judicial review of HMRC's refusal to apply the extra-statutory concessions involving mis-understanding or mis-direction in respect of assessments to amusement machine licence duty.

R (Northumbrian Water Ltd) v Water Services Regulation Authority

[2024] EWCA Civ 842 and [2023] EWHC 2410 (Admin) HHJ Klein

Judicial review by Northumbrian Water of a decision of Ofwat concerning under-performance payments by the company arising from supply interruptions associated with Storm Arwen. Kieron appeared for the Water Services Regulation Authority. The Court of Appeal upheld the High Court's dismissal of the claim.

R. (on the application of Realreed Ltd) v Revenue and Customs Commissioner

[2023] EWHC 1572 (Admin)

Challenge by the taxpayer to a decision of HMRC to change the VAT classification of supplies of serviced accommodation after many years and despite a series of visits by officers to the premises. The Court dismissed a public law and EU law challenge to the decision to impose a retrospective tax liability. Kieron acted for the taxpayer. An application for permission to appeal is pending.

R. (on the application of SSE Generation Ltd) v Gas and Electricity Markets Authority (GEMA)

[2022] EWCA Civ 1472; [2022] EWHC 865 (Admin)

Challenge by the claimant to the CMA's refusal of its statutory appeal. The Court of Appeal found that GEMA's stop gap approach to a regulatory problem which involved selecting a proposed modification to the charging which was wrong in law, with a view to finding a better solution in due course, was lawful. However, GEMA and the CMA had adopted the wrong meaning of "congestion management". Observations made on the "baffling" legislative amendments made to the domestic regulations post-Brexit. Kieron appeared for the claimant/appellant.

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SSE plc v. GEMA

Decision of the CMA Panel dated 31 March 2021

Statutory appeal brought by SSE against GEMA's decision to accept the original proposal in CUSC modification CMP 317/327. The appeal concerned a public law challenge to GEMA's decision and the proper construction of the ITC Regulation 838/2010. Kieron acted for SSE

R (Banks Renewables Ltd) v. DBEIS

[2020] EWHC 606 (Admin), Garnham J and [2020] EWHC 436 (Admin), Lewis J and [2020] EWHC 197 (Admin), Lewis J

Judicial review brought by Banks to a decision of the Secretary of State to allow access to a subsidy regime to offshore windfarms and not onshore farms. Garnham J decided not to hand down a draft judgment following a compromise of the litigation.

The interlocutory hearings before Lewis J addressed the question of expert evidence in judicial review proceedings.

R (Liberal Democrats) v. ITV Broadcasting Ltd

[2019] EWHC 3282 (Admin))Davis LJ and Warby J)

The challenge by two political parties to ITV's allocation of pre-election debates was dismissed. The decision of ITV to exclude the parties from a leaders' debate was not amenable to judicial review. Kieron represented ITV.

R (oao Phoenix Holdings) v. HMRC

[2019] EWHC 2043 (Admin), [2019] STC 1829, Phillips J.

Application for judicial review of refusal by HMRC to repay claim for under-recovered input VAT. The case raised questions concerning the public law controls over HMRC and a number of EU and ECHR questions. Kieron was instructed by the Claimant taxpayer. HMRC was found to have acted with conspicuous unfairness.

EDF and SSE v. Ofgem

Decision of the CMA dated 26/2/18

Appeal before the CMA brought by EDF and SSE, challenging the charges paid by electricity generators for use of the electricity transmission system. Modification appeal based on rejection of the contention that the charges exceeded then maximum permitted under a directly applicable EU Regulation.

R (Avaaz Group) v. Ofcom

[2018] EWHC 1973 (Admin)

Judicial review challenge to decision of Ofcom to conclude that Sky plc remained a fit and proper person to hold a broadcasting licence under the Broadcasting Acts 1990 and 1996 in the light of the proposed merger between Sky and 21st Century Fox Inc.

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R (Hoareau and Bancoult (No 5)) v. Secretary of State for Foreign and Commonwealth Affairs

[2018] EWHC 1508 (Admin); [2019] EWHC 221 (Admin); [2019] EWCA Civ 1254

Claim for judicial review of HMG's decision not to promote or support resettlement of the British Indian Ocean Territory. The first cited decision deals with the duty of candour and disclosure obligations in judicial review. The second decision dismisses the claim after a substantive hearing. The Court of Appeal granted permission to appeal on certain grounds, but dismissed the appeal based on the public sector equality duty.

R (Peak Gen Top Co Ltd) v. Ofgem

[2018] EWHC 1583 (Admin)

Challenge to a change in charging arrangements in the electricity market which had the effect of reducing payments to "small embedded generators." Claim based on public law principles and the EU principle of non-discrimination.

R (K, A, B) v Secretary of State for Defence

[2016] EWHC 1261 (Admin) (Simon LJ and Ouseley J);[2016] EWCA Civ 1149 and [2017] EWHC 830 (Admin) and [2019] EWHC 1757 (Admin)

Closed material procedure. Claim for judicial review of the Secretary of State's decision to refuse assistance dismissed.

R (Beety) v. Nursing and Midwifery Council

[2017] EWHC 3232 (Admin)

Judicial review challenge to a decision of the NMC as to the appropriateness of insurance arrangements entered into by independent midwives.

R (Bancoult) v Secretary of State for Foreign and Commonwealth Affairs (No. 4)

[2016] UKSC 35, SC

Application to set aside the judgment of the House of Lords in R (oao Bancoult) v Secretary of State for Foreign and Commonwealth Affairs [2008] UKHL 61, HL.

R (Biffa) v HMRC

[2016] EWHC 1444 (Admin), Sir Kenneth Parker

Judicial review challenges to decisions of HMRC concerning the imposition of landfill tax.

R (Western Sahara Campaign) v HMRC and DEFRA

[2018] ECLI:EU:C:2018:118, CJEU; [2015] EWHC 1798 (Admin); [2015] EWHC 2898 (Admin) (Reference to the CJEU pending)

Judicial review challenge to the legality of the application of EU customs and fisheries legislation in the EU's relations with Morocco when applied to produce emanating from the Western Sahara. The CJEU ruled that the EU fisheries arrangements with Morocco could not lawfully be applied to the Western Sahara.

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R (Prospector Offshore Drilling and others) v HM Treasury

Order of Charles J. referring matter to the CJEU (Reference to the CJEU withdrawn)

Challenge to the legality of certain provisions in the Finance Act 2014 governing oil and gas drilling contractors.

R (Gibraltar Betting and Gaming Association Ltd) v HM Revenue & Customs

[2015] EWHC 1863 (Admin), Charles J; [2017] ECLI:EU:C:2017:449, CJEU

Challenge to the legality of Part 3 of the Finance Act 2013 for alleged incompatibility with EU law. The CJEU ruled in May 2017, settling the constitutional issue concerning the status of Gibraltar as a matter of EU law.

R (St Matthews West Ltd) v HMRC

[2015] EWCA Civ 648, CA and [2014] EWHC 1848 (Admin), Andrews J.

Acted for HMRC in defence of challenge to the retrospective treatment of certain SLDT avoidance schemes.

R (Hassib Holding Company) v Crown Estate Commissioners

(Admin Court)

Judicial review challenge to decision of Crown Estate Commissioners. Application no longer pursued.

Western Power Distribution v Ofgem

(Admin Court) (Not yet reported)

Application by WPD for permission to seek judicial review of a decision by Ofgem to direct adjustments to the regulated allowed revenue of certain DNOs. Kieron appeared for SSE as an interested party.

R (Gibraltar Betting and Gaming Association Ltd) v Secretary of State for Culture Media and Sport

[2014] EWHC 3236 (Admin) Green J.

Challenge to the compatibility of the Gambling Act 2005, as amended, with EU law. Test for proportionality of Acts of Parliament.

R (Guardian Media Group) v HMRC

[2013] EWHC 4115 (Admin), Stewart J.

Challenge to refusal of HMRC to allow out of time claims for withdrawal of group relief to enable a claim for terminal loss relief to be advanced.

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R (Bancoult) v Secretary of State for Foreign and Commonwealth Affairs (No. 3)

[2014] EWCA Civ 708, CA

Challenge to creation of a Marine Protected Area in the British Indian Ocean Territory on public law and EU law grounds. The Court ruling also addresses the admissibility of certain "Wikileaks" documents before the national Courts. Instructed on behalf of the Secretary of State.

Paulet v United Kingdom

[App 6219/08] ECtHR

Written observations for the UK Government concerning the proportionality of a confiscation order.

The Chagos Islanders v United Kingdom

[App No 35622/04] ECtHR

Challenge to the dismissal of the Chagos Islanders' claims for compensation by the Court of Appeal. Application declared inadmissible.

Civil Liberties & Human Rights

Kieron acts in a wide variety of cases for and against Government bodies, both in domestic courts and before the CJEU and the European Court of Human Rights.

Cases

R (Hoareau and Bancoult) v. Secretary of State for Foreign and Commonwealth Affairs

[2020] EWCA Civ 1010, CA

The Court of Appeal dismissed the appeal against the Divisional Court decision which rejected a judicial review challenge to the Secretary of State's decision not to support or promote the resettlement of the Chagos Islands. The Court held that the Divisional Court had been right to conclude that the decision was not irrational and the ECHR did not apply to the Chagos Islands. The Supreme Court refused permission to appeal. Kieron acted for the Secretary of State.

R (Liberal Democrats) v. ITV Broadcasting Ltd

[2019] EWHC 3282 (Admin))Davis LJ and Warby J)

The challenge by two political parties to ITV's allocation of pre-election debates was dismissed. The decision of ITV to exclude the parties from a leaders' debate was not amenable to judicial review. Kieron represented ITV.

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R (K, A, B) v Secretary of State for Defence

[2016] EWHC 1261 (Admin) (Simon LJ and Ouseley J);[2016] EWCA Civ 1149 and [2017] EWHC 830 (Admin) and [2019] EWHC 1757 (Admin)

Closed material procedure. Claim for judicial review of the Secretary of State's decision to refuse assistance dismissed.

R (Western Sahara Campaign) v HMRC and DEFRA

[2018] ECLI:EU:C:2018:118, CJEU; [2015] EWHC 1798 (Admin); [2015] EWHC 2898 (Admin) (Reference to the CJEU pending)

Judicial review challenge to the legality of the application of EU customs and fisheries legislation in the EU's relations with Morocco when applied to produce emanating from the Western Sahara. The CJEU ruled that the EU fisheries arrangements with Morocco could not lawfully be applied to the Western Sahara.

R (Beety) v. Nursing and Midwifery Council

[2017] EWHC 3232 (Admin)

Judicial review challenge to a decision of the NMC as to the appropriateness of insurance arrangements entered into by independent midwives.

R (Bancoult) v Secretary of State for Foreign and Commonwealth Affairs (No. 4)

[2016] UKSC 35, SC

Application to set aside the judgment of the House of Lords in R (oao Bancoult) v Secretary of State for Foreign and Commonwealth Affairs [2008] UKHL 61, HL.

Paulet v United Kingdom

[App 6219/08] ECtHR

Written observations for the UK Government concerning the proportionality of a confiscation order.

Melloni Case C-399/11

[2013] ECLI:EU:C:2013:107, CJEU

Written observations on behalf of the United Kingdom in a case concerning the European Arrest Warrant.

EF v Secretary of State for the Home Department

(Case pending)

Representing EF.

Damion Harrison v Secretary of State for the Home Department

[2012] EWCA Civ 1736, CA

Application of the Zambrano principle in the case of deportation of third country nationals.

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Secretary of State for the Home Department v FV

[2012] EWCA Civ 1199

Construction of the Citizenship Directive and the EEA Regulations 2006 in the context of the deportation of an EU national.

MDB v Secretary of State for the Home Department

[2012] EWCA Civ 1015

Construction of Regulation 1612/68 and whether a parent had been a worker.

De Brito v Secretary of State for the Home Department

[2012] EWCA Civ 709, CA.

Meaning of temporary or permanent incapacity for work in the EEA Regulations 2006.

R (Hoareau and Bancoult (No 5)) v. Secretary of State for Foreign and Commonwealth Affairs

[2018] EWHC 1508 (Admin); [2019] EWHC 221 (Admin); [2019] EWCA Civ 1254

Claim for judicial review of HMG's decision not to promote or support resettlement of the British Indian Ocean Territory. The first cited decision deals with the duty of candour and disclosure obligations in judicial review. The second decision dismisses the claim after a substantive hearing. The Court of Appeal granted permission to appeal on certain grounds, but dismissed the appeal based on the public sector equality duty.

Telecommunications

Developing from his competition practice, Kieron has specialist experience in the telecommunications sector. He advises a number of CSPs, MNOs and other market participants and has represented Ofcom before the CAT.

"Kieron Beal is a fantastic advocate."

— CHAMBERS AND PARTNERS, 2026

Cases

Talk Talk Telecom Ltd v HMRC

[2024] UKUT 284 (TCC) and [2023] UKFTT 12 (TC)

Services were not supplied "on terms allowing a discount for prompt payment" in circumstances where the taxpayer received the full amount of the charges for a telecoms service, despite the customer being offered, in principle, a speedy payment discount. Kieron appeared for HMRC both before the First Tier Tribunal and in defending the appeal before the Upper Tribunal.

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British Telecommunications plc v. HMRC

[2020] UKFTT 278 (TC); [2023] UKUT 122 (TCC)

HMRC applied for the appeal brought by BT to be struck out, on the basis that the Court of Appeal had already ruled that its claim for recovery of bad debt relief was time-barred. The FTT struck out the appeal on issue estoppel and abuse of process grounds. BT's appeal against the decision to the Upper Tribunal was dismissed. The Court of Appeal refused BT permission to appeal. Kieron acted for HMRC.

Virgin Media Ltd v. HMRC

[2020] UKUT 100 (TCC) (Morgan J, Judge Charles Hellier)

The UT dismissed an appeal brought by Virgin against a decision of the FTT finding that it could not claim a right under the VAT Act 1994 to a prompt payment discount from its supply of 'line rental saver'. Kieron acted for HMRC.

R (Liberal Democrats) v. ITV Broadcasting Ltd

[2019] EWHC 3282 (Admin))Davis LJ and Warby J)

The challenge by two political parties to ITV's allocation of pre-election debates was dismissed. The decision of ITV to exclude the parties from a leaders' debate was not amenable to judicial review. Kieron represented ITV.

R (Avaaz Group) v. Ofcom

[2018] EWHC 1973 (Admin)

Judicial review challenge to decision of Ofcom to conclude that Sky plc remained a fit and proper person to hold a broadcasting licence under the Broadcasting Acts 1990 and 1996 in the light of the proposed merger between Sky and 21st Century Fox Inc.

EE v Mundio Mobile Ltd

[2016] EWHC 531 (TCC) (Carr J)

Action concerning the construction of a wholesale agreement between an MNO and an MVNO.

BT plc and Talk Talk Group Ltd v Ofcom

[2015] CAT 13; [2016] CAT 3, CAT

Acting for Sky as intervener in appeal before the CAT and the CMA in relation to the imposition of an ex ante margin control on BT arising out of its supply of wholesale VULA services.

Colt Technology Services v Ofcom

[2013] CAT 29

Appeal against a decision of Ofcom declining to grant a passive remedy for access to duct.

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British Sky Broadcasting v Ofcom

[2013] CAT 8; [Case 1192/3/3/12] Reference to the Competition Commission

Reference to the CC on price control matters; local-loop unbundling. Kieron was instructed as leading Counsel to the CC.

British Telecommunications plc v Ofcom

[Case 1187/3/3/11]

Reference to the CC on price control matters; wholesale broadband access charges. Counsel for the CC.

Sky v Ofcom

[2012] CAT 20

Challenge to decision of Ofcom to impose a 'wholesale must offer' obligation on Sky in respect of its core premium sports channels.

British Telecommunications plc v Secretary of State for Business, Innovation and Skills

[2012] EWCA Civ 232, CA

Appeal against dismissal by Kenneth Parker J of an application for judicial review of the Digital Economy Act 2010 on EU law grounds.

Sport

Kieron acts in a wide variety of cases across a range of sports, principally football, rugby and Formula One. He is particularly involved in the interaction between sports law and competition law. He has sat as a sports arbitrator and is the author of the chapter on competition law in Nick de Marco KC's book Football and the Law.

Cases

Sports Direct v Newcastle United and others

[2024] CAT 59

Directions given for joinder of defendants in claim in competition law brought by Sports Direct against Newcastle United in relation to the selling arrangements for the Club replica kit. Kieron acts for Adidas UK in relation to the matter.

IMG Data Ltd v Perform Content Services Ltd

[2023] EWHC 3244 (Ch)

Application for a strike out of a claim arising from the alleged operation of an unlawful scouting operation for gathering real-time match data at European football matches. Kieron acted for the Claimant successfully resisting the strike out application.

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Wigan Athletic AFC Ltd (in liquidation) v. EFL

(Arbitral decision SR/163/2020, 4.8.2020)

Challenge by Wigan to the points' deduction imposed by the EFL for entering into administration in July 2020. Kieron acted for Barnsley FC as intervener in the proceedings. The challenge was rejected.

Queens Park Rangers AFC v. English Football League

Arbitral panel ruling October 2017

Challenge by QPR to a decision by EFL to impose a financial fair play sanction on the club. Challenge to the compatibility of the financial fair play regime on competition law grounds, as well as a Bradley challenge. Subsequent appeal compromised.

R (Gibraltar Betting and Gaming Association Ltd) v HM Revenue & Customs

[2015] EWHC 1863 (Admin), Charles J; [2017] ECLI:EU:C:2017:449, CJEU

Challenge to the legality of Part 3 of the Finance Act 2013 for alleged incompatibility with EU law. The CJEU ruled in May 2017, settling the constitutional issue concerning the status of Gibraltar as a matter of EU law.

R (Gibraltar Betting and Gaming Association Ltd) v Secretary of State for Culture Media and Sport

[2014] EWHC 3236 (Admin) Green J.

Challenge to the compatibility of the Gambling Act 2005, as amended, with EU law. Test for proportionality of Acts of Parliament.

ACHIEVEMENTS

Publications

- Consultant Editor for Halsbury's Laws Vol 18, Competition, 2022, 5th Edition
- Author of chapter in Pursuit of Legal Harmony in a Turbulent Europe, Essays in Honour of Eleanor Sharpston, Eds Barnard, Lezowski and Sarmiento, Hart, 2024
- Author of chapter on EU law in the Supreme Court's Legal Year in Review, 2018-2019.
- Author of chapter on the European Economic Area Agreement Competition Rules, published in Ortiz Blanco's EC Competition Procedure, 2nd Edition, OUP (2006); 3rd Edition (2013); 4th Edition (2021).
- Biondi et al, Brexit: The Legal Implications, 2018, Wolters Kluwer, chapter on competition law.
- Author of chapter on competition law in Football and the law, Ed. De Marco, 2018, and 2nd Edition, 2022.

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- Chapter on the European Charter, “Putting down the dog that did not bark”, in Britain Alone: The Implications and Consequences of United Kingdom Exit from the EU, eds. Birkinshaw and Biondi, 2016.
- Author of a chapter in Paul Goulding QC’s Employee Competition, 2nd Edition, 2011, and 3rd Edition, 2016, concerning EU competition law.
- "More flexible and less bureaucratic" or carte blanche? The enforcement of subsidy control post-Brexit, [2022] 43(12) E.C.L.R. 533-542
- Ubi Ius, Ibi Remedium: Do the Union Courts have ‘the Latin for Judging’? [2015] 20 JR Vol. 3, p. 115.
- Beano no more: The EU Charter of Rights after Lisbon, [2011] JR 113 with T. Hickman.
- Co-author of two chapters on intra-Community trade in goods and services for Paul Lasok QC’s VAT Looseleaf, Sweet & Maxwell (July 2009).
- Co-author of two chapters on the Cartel Offence in Montgomery and Ormerod, Fraud – Criminal law and procedure, Looseleaf, Oxford University Press, April 2008 and updates.
- Crehan and Post-Modern Malaise, [2007] Comp Law Rev Vol. 6 Issue 1, p. 17.
- “Goed Wonen: Retroactivity in domestic VAT legislation: A jump to the left, then a step to the right?” [2006] BTR No. 2, Sweet & Maxwell, 2006.
- “Sauce for the Goose, sauce for the cow, pig and fish?” International Company and Commercial Law Review, May 2002, Vol. 13, Issue 5, p. 192.
- Co-author of chapter in Leigh-Ann Mulcahy, Human Rights and Civil Practice, Sweet & Maxwell, 2001, on Community Law and Human Rights.
- Contributing editor of two works by Luis Ortiz Blanco, EC Competition Procedure, Oxford University Press, Oxford, 1996 and Commission Kommentar on Transport.

Appointments

- Kieron was a member of the Attorney General’s ‘A’ Panel from February 2007 until March 2012.

Memberships

- Master of the Bench, Inner Temple
- Bar European Group (Vice Chairman, 2016-2018; Chairman 2018-2020)
- European Circuit
- UK Association for European Law
- Competition Law Association
- COMBAR
- Administrative Law Bar Association
- European Law Institute
- Irish Centre for European Law
- L'Union des avocats européens (UAE)

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Selected earlier reported cases

EU & Competition

- Commission v Portugal Case C-38/10 [2012] ECLI:EU:C:2012:521, CJEU
- Vale Kft v Hungary Case C-378/10 [2012] ECLI:EU:C:2012:440, CJEU
- SIAT SA v Belgium Case C-318/10 [2012] ECLI:EU:C:2012:415, CJEU
- Sky v Ofcom [2012] CAT 20, CAT.
- Thames Water Utilities Ltd v Ofwat [2012] EWCA Civ 218
- British Telecommunications plc v Ofcom [Case 1187/3/3/11]
- Dereci v Austria Case C-256/11 [2011] ECR I-11315, CJEU
- Shiner and Sheinman v HMRC [2011] EWCA Civ 892, CA.
- National Grid Indus BV v Netherlands Case C-371/10 [2011] ECR I-12273, CJEU
- RTI v AGCOM Case C-390/09 [Case withdrawn from the docket]
- I.B. Case C-306/09 [2010] ECR I-10341, CJEU
- Carphone Warehouse v Ofcom [2010] CAT 26 and 27
- Tsakouridis v Land Baden-Wurttemburg Case C-145/09 [2010] ECR I-11979
- Zhejiang Aokang Shoes Co Ltd v Council [2010] ECR-II 747, GCEU
- Staatssecretaris van Financiën v X Case C-423/09 [2010] ECR I-10821
- Gaz de France v Bundeszentralamt für Steuern [2009] ECR I-9225, CJEU
- Siebrand v Staatssecretaris van Financiën [2009] ECR I-3941, CJEU
- R v Martin George and others (Southwark Crown Court, Owen J, 24/7/09)
- Reliance Industries v Commission [2008] ECR II-2399, GCEU
- Norris v United States [2008] 1 A.C. 920, HL (for intervener)
- Asda Stores Ltd v HMRC [2007] ECR I-11223
- Thomson and Vestel v Administration des douanes et des droits indirect [2007] ECR I-2049, CJEU
- Sony Computer Entertainment Europe Ltd v HM Revenue and Customs [2006] EWCA Civ 772, CA
- The Consumers' Association v JJB Sports plc [Hearing before the CAT]
- Loutchansky v Secretary of State for the Home Department [2005] EWHC 1779 (Admin) Moses J
- Internationaler Tierschutz-fonds v Commission Judgment of the GCEU dated 30 November 2004; The Times, 20 December 2004
- Ikea Wholesale Limited v Commissioners of Customs and Excise [2004] EWHC 1758 (Ch), [2004] 3 C.M.L.R. 28, Lightman J
- Bacardi-Martini v Television Français 1 [2004] ECR I-6613, CJEU
- Commission v France [2004] ECR I-6569, CJEU
- Danmarks Rederiforening v Lo Landsorganisationen Sverige [2004] ECR I-1417, CJEU
- Freistaat Bayern v Jan Blijdenstein [2004] ECR I-981, CJEU
- Days Medical Aids Limited v Pihsiang Manufacturing [2004] EWHC 44 (Comm) Judgment of Langley J., dated 29 January 2004. Article 101 TFEU.
- Musashi Autoparts Europe Ltd v Commissioners of Customs and Excise [2003] EWCA Civ 1738, [2004] S.T.C. 220, CA on appeal from Lightman J. VAT

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- Bacardi-Martini and another v Newcastle United F.C. Limited [2003] E.C.R. I-905, CJEU
- R v Monopolies and Mergers Commission and another ex parte Milk Marque Limited [2003] ECR I-7975, CJEU
- Gemeente Steenbergen v Baten [2002] ECR I-10527, CJEU
- Naraine v Hoverspeed Limited [2000] Eu. L.R. 321, CA
- R v Secretary of State for Trade and Industry ex parte Greenpeace Limited [2000] 2 C.M.L.R. 94; [2000] Eu. L.R. 196, DC
- R v Secretary of State for the Home Department ex parte Hoverspeed Ltd [1999] Eu.L.R. 595, DC

Tax

- British Disabled Flying Association v HMRC [2013] UKUT 162 (TCC)
- R (Totel Ltd) v HMRC [2012] EWCA Civ 1401, CA; [2011] EWHC 652 (Admin), Simon J.
- Lycatel v HMRC [2012] UKFTT (no final decision: assessments withdrawn).
- El Nagy Trading v HMRC [2012] UKFTT 269 (TC)
- British Telecommunications plc v Secretary of State for Business, Innovation and Skills [2012] EWCA Civ 232, CA
- Truebell v HMRC [2011] UKFTT 370 (TC).
- Paymex v HMRC [2011] UKFTT 350 (TC)
- Denwire v HM Revenue & Customs [2011] UKUT 0000 (Judge Bishopp).
- National Housebuilding Council v HM Revenue & Customs [2010] UKFTT 326 (TC), Sir Stephen Oliver QC.
- Mobilx Ltd and others v HM Revenue and Customs [2010] EWCA Civ 517, CA
- R (Austin) v Portsmouth CC [2009] EWHC 322 (Admin), Geraldine Andrews QC
- HM Revenue & Customs v Flir Systems AB [2009] EWHC 82 (Ch), Henderson J.
- HM Revenue & Customs v Livewire Ltd and Olympia Technologies Ltd [2009] EWHC 15 (Ch), Lewison J
- Commissioners of Customs and Excise v RSPCA [2007] EWHC 422 (Ch), Lawrence Collins J.
- Commissioners of Customs and Excise v Elm Milk Ltd [2006] EWCA Civ 164, [2006] S.T.C. 792, CA
- Commissioners of Customs and Excise v Euphony Limited [2003] EWHC 3008, [2004] S.T.C. 301, Hart J., Ch.D
- Xansa Barclaycard Partnership v Commissioners of Customs and Excise
- West Devon Borough Council v Commissioners of Customs and Excise [2001] STC 1282, Ch. D
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Public & Regulatory

- Bancoult (3) v Secretary of State for Foreign and Commonwealth Affairs [2012] EWHC 3281 (Admin)
- The Chagos Islanders Refugees Group v ICO [FTT (GRC): EA/2011/0300]
- Hizb-ut Tahrir v Germany [App No 31098/08]
- R (Totel Ltd) v HMRC [2012] EWCA Civ 1401, CA; [2011] EWHC 652 (Admin), Simon J.

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- Golebiewska v United Kingdom App No 43153/08
- R (oao Maya Evans) v Secretary of State for Defence [2010] EWHC 1445 (Admin)
- Marrion, Burke & Scott v Board of Medical Referees [2009] EWCA 450, CA; [2008] EWHC 1075 (Admin)
- R (oao Bancoult) v Secretary of State for Foreign and Commonwealth Affairs [2008] UKHL 61, HL
- Sanders v Kingston (Ethical Standards Officer) [2005] EWHC 1145 (Admin) [2005] B.L.G.R. 719, Wilkie J
- R (oao Broadbent) v The Parole Board [2005] EWHC 1207, The Times, 22 June 2005, Stanley Burnton J
- Chagos Islanders v Attorney General [2004] EWCA 997, CA, judgment dated 22 July 2004, Times, September 21, 2004
- Quirk v Burton Hospitals NHS Trust and the National Health Service Pensions Agency [2002] EWCA Civ 149, [2002] 1 C.M.L.R. 47
- R v Deputy Controller of Buckley Hall Prison Ex p. Thomas [2000] C.O.D. 491, QBD Judicial review of disciplinary decision in prison.
- R v Secretary of State for the Home Department ex parte Johnson [1999] Q.B. 1174; [1998] 4 All ER 635, DC

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- Dereci v Austria Case C-256/11 [2011] ECR I-0000, CJEU
- P1 v SSHD [Pending case before SIAC]
- Abid Naseer and others v Secretary of State for the Home Department [2010] UKSIAC 77/09
- LO v Secretary of State for the Home Department [2010] UKSIAC 73/2009
- XC v Secretary of State for the Home Department [2009] UKSIAC 77, SIAC
- Secretary of State for the Home Department v Abu Rideh [2008] EWHC 1993 (Admin); [2008] EWHC 2019 (Admin). Ouseley J
- CN (Burundi) v Secretary of State for the Home Department [2007] EWCA Civ 587,
- MS (Iran) v Secretary of State for the Home Department [2007] EWCA Civ 271, CA
- N v Secretary of State for the Home Department [2006] EWCA Civ 299, CA
- KK v Secretary of State for the Home Department [2005] EWCA Civ 1082, CA
- J v Secretary of State for the Home Department [2005] EWCA Civ 629, [2005] Imm. A.R. 409, CA
- Solonina v Secretary of State for the Home Department [2005] EWCA Civ 469, CA
- El-Rifai v Secretary of State for the Home Department The Times, 1 March 2005, CA
- Erdogan v Secretary of State for the Home Department Judgment of the Court of Appeal dated 26 October 2004, LTL 27/10/2004

Telecommunications

- Ministry of Sound v British Telecommunications plc (Master Winegarten)
- Carphone Warehouse v Ofcom [2010] CAT 26 and 27

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- RTI v AGCOM Case C-390/09 [Case withdrawn]
- Bacardi-Martini v Television Français 1 [2004] ECR I-6613, CJEU

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