



HERBERT
SMITH
FREEHILLS



HEATHER GETHING

PARTNER

[London](#)

Heather is the Head of Tax Planning and Tax Disputes in the London office.

 +44 20 7466
2346

 Heather.Gething@hsf.com

KEY SERVICES

Tax Investigations and Disputes
Policyholders

KEY SECTORS

Banks
Financial Buyers

EXPERIENCE

Heather handles all aspects of business taxation and is engaged in tax planning and dispute resolution.

Heather has 30 years' experience in handling tax matters on behalf of clients in the retail, manufacturing, shipping, energy, telecoms, financial and insurance sectors.

Heather is a Solicitor Advocate with rights of audience in all of the UK Courts including the Supreme Court and is an Accredited Mediator with the Centre for Effective Dispute Resolution. Heather is also a Judge in the First Tier Tribunal (Tax Chamber) in England.

Heather's experience includes:

- *BMBF v Mawson* 2004 advising Bord Gais Eireann the lessee in the ground breaking decision of the House of Lords establishing the purposive construction of taxing legislation
- British Aggregates Association on the correct test to apply to determine whether the operation of the aggregates levy involves unlawful State aid, with success in the European Court of Justice (ECJ) in 2008 and 2012. In 2013 the Commission issued a preliminary decision that some exemptions were unlawful aid
- *Garrett Curran v HMRC* 2012: successful defence in the First tier Tribunal that interest paid early and discounted for early receipt is still interest and an agreement which spreads forward the taxpayer's relief is binding on HMRC
- *Prudential v Pandolfo* (Inspector of Taxes): the highly publicised case on the availability of legal privilege to advice given by non-legal tax advisers, acting for the Law Society on its successful intervention in the Court of Appeal and proceedings in the Supreme Court in November 2012
- *Sun Life of Canada (UK) Limited v HMRC*: a dispute over the availability of losses of £625 million, requiring close analysis of the technical life assurance tax regime, with final success in the Court of Appeal in 2010
- a large international financial group on a dispute relating to deductibility of interest (including transfer pricing issues)

ACCOLADES

- Heather Gething is the "gold standard" amongst tax disputes lawyers (*Legal 500 2012*) and is recognised as a leading individual in *Chambers* and *Legal 500*
- Heather was awarded the *2013 International Tax Review* Best European woman tax lawyer of the year
- Herbert Smith Freehills tax disputes team is ranked in the first tier and described as 'an exceptionally strong tax litigation team' noted for its 'tactical and strategic skills' with solicitor advocate and head of department Heather Gething the key figure. *Legal 500 2013*
- Heather Gething has a well-rounded practice and is recognised for both her contentious

and non-contentious expertise (*Chambers UK 2013*)

- Heather Gething has earned the respect of peers thanks to her "straight and frank" approach (*Chambers UK 2013*)
- Heather Gething is praised by clients for her "competence, experience and proactive attitude" (*Chambers UK 2012*)
- *International Tax Review* tax disputes (UK) firm of the year 2013
- Heather Getting has won Best in Tax in the *Euromoney Women in Business Law Awards 2013*
- Heather is recognised for Tax in *Euromoney* (Legal Media Group) Expert Guides 2014
- Heather has been recognised as "one of the world's leading practitioners" in the field of Corporate Tax for 2014 by *Who's Who Legal*
- Ranked in Band 1 for 'Tax Disputes' by *Legal 500 2014* and Heather Gething named as "Leading Individual"
- Ranked as Top 50 Women in London *Super Lawyers 2014*