

Simon Gurney KC

Call to Bar: 2006

King's Counsel: 2026



"Simon is exceptionally bright and a joy to work with, as his preparation is second-to-none and he is a go-to counsel for serious complex financial and business fraud cases. His written work is excellent and his advocacy exceptional; a true star..." (Legal 500 – Business & Regulatory Crime, 2025)

"Simon is an outstanding intellect and extremely hard-working. His understanding of the law, ability to analyse and his written work are exceptional." (Chambers & Partners – Financial Crime, 2025)

"Simon's ability to get to grips with large volumes of material very quickly is really impressive. He is an extremely effective advocate who has a fantastic way of preparing written work." (Chambers & Partners – Financial Crime, 2025)

"In financial crime, he's all over it. He has a properly analytical mind. He's very organised and excellent in oral and written advocacy." (Chambers & Partners – Financial Crime, 2026)

"Simon Gurney is phenomenal and brilliant, with a brain like a computer." (Chambers & Partners – Financial Crime, 2026)

"Simon Gurney is a great lawyer, with significant experience in appellate work." – (Chambers & Partners – Financial Crime, 2026)

Simon's expertise arising from his extensive experience defending allegations of criminal fraud and other financial crime is regularly sought by clients facing such allegations in other jurisdictions, whether in the civil courts or before the tax tribunal.

Simon has a formidable reputation for his exceptional intellectual ability, diligence, tactical acumen and meticulous preparation. He is an outstanding and skillful advocate who brings sound judgment and tenacity to every case to ensure the best possible result for his clients. He has built a strong reputation with a wide range of clients who value his pro-active, strategic approach and his outstanding attention to detail.

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Practice areas:

Crime & Fraud
Pre - Charge
Financial & Regulatory Crime
Murder & Manslaughter
Sexual Offences
Professional discipline
Health and safety
Trading Standards
Tax appeals
Judicial review
POCA, Confiscation & Restraint

Licensed to provide representation under the 'Public Access' scheme directly to members of the public

He is recommended consistently by Chambers & Partners and the Legal 500 for his expertise in defending allegations of fraud

Building on his extensive experience in criminal fraud proceedings and asset restraint, Simon is a popular choice for Solicitors with clients who have been the subject of adverse VAT or duty decisions arising from allegations that they or their companies have been involved in fraudulent or contrived trading.

He has an established practice appearing on behalf of individuals and companies appealing against decisions of the Commissioners for HM Revenue and Customs, often where many millions of pounds are the subject of dispute.

Simon has experience appearing in interlocutory applications and final hearings in the First Tier Tribunal (Tax Chamber) and conducting appeals to the Upper Tribunal and Court of Appeal, arising from allegations of fraud made by HMRC in relation to VAT and excise duty. He also has experience of condemnation and restoration applications relating to seized goods.

Simon has been instructed in a number of substantial MTIC cases in which his clients have been refused repayment of input tax by HMRC on the basis of the test set out by the European Court of Justice in *Kittel*, namely that their transactions were connected with the fraudulent evasion of VAT and they either knew or should have known of that connection. He has experience in defending allegations of alcohol diversion fraud.

He also has experience advising clients responding to claims by the NCA / HMRC in the High Court for civil recovery orders under the Proceeds of Crime Act and claims by the Officer Receiver for contributions to a company's assets under the Insolvency Act. Simon's experience in relation to restraint and freezing orders ensures he can provide a comprehensive service to clients facing such allegations.

Notable cases:

Sintra Global Inc & PM v HMRC [2025] EWCA Civ. 1661 – instructed to represent individual and corporate appellants who successfully challenged at first instance HMRC's claim to over £30m of VAT and excise duty, alleged to be owed because of a vast alcohol inward diversion fraud. The trial lasted 4 months and involved over 180,000 documents. Appeal proceedings ongoing, awaiting permission decision in the Supreme Court. Also acted for the individual appellant in ancillary freezing injunction proceedings in the High Court (instructed with Alistair Webster KC by Richardson Lissack Solicitors).

ZB Ltd v HMRC – instructed to represent a company issued with VAT assessments and penalties by HMRC arising from the conduct of its fulfilment business which HMRC alleges was established in the UK and so ought to have charged VAT. The case raises interesting public law issues concerning legitimate expectation arising from the conduct of HMRC (instructed by Martin O'Neill of Keystone Law).

CCA Distribution Ltd v HMRC [2018] STC 206 - instructed to represent CCA Distribution Limited, a company which was denied repayment of c.£10m input tax. Simon appeared in the Court of Appeal and in the re-hearing of the appeal before the FTT, heard in April – May 2019 (instructed with James Pickup KC by Martin O'Neill of Keystone Law).

BTS / NTS Ltd v HMRC [2017] UKUT 0159 (TCC) - instructed to represent two companies (BTS and NTS) which were denied repayment of over £15million of input tax by HMRC. At first instance the case was heard over five weeks (instructed with James Pickup KC by Simon Ellis of Freeths Solicitors).

Fairford Ltd v HMRC [2015] STC 156 - instructed to represent two companies which had been denied repayment of over £13million of input tax by HMRC. Owing to the ill health of the director of the Appellant companies, the substantive appeals were withdrawn. The case did result in an interlocutory appeal to the Upper Tribunal of some importance concerning the scope of the power to strike out cases under the FTT Rules (instructed with Jim Pickup KC by Bark & Co. Solicitors).

NCA v G - instructed to represent a client responding to a High Court claim by the NCA for a civil recovery order arising from claims of money laundering and other criminality (instructed with James Pickup KC by Freeths).

NT v Official Receiver - instructed by Freeths to advise a client facing a claim by the Official Receiver under s.213 Insolvency Act 1986 for NT to make a contribution to the assets of a company in liquidation where he was alleged to have used the company as a vehicle for fraudulent trading.

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