

**Personal details, Education and Qualifications**

**MALCOLM JAMES GAMMIE Q.C.**

- Date of birth:** 18<sup>th</sup> February 1951
- Education:** Edge Grove School, Aldenham  
Merchant Taylors School, Northwood  
Sidney Sussex College, Cambridge  
(Law Degree (1972))
- Qualifications:** Solicitor of the Supreme Court (1975-1997)  
Barrister (Middle Temple) (1997)  
Queen's Counsel (2002)  
Associate of the Chartered Institute of Taxation (1977-1981) (ATII)  
Fellow of the Chartered Institute of Taxation (1981) (FTII)  
Founder member of the Association of Taxation Technicians (1989)  
(ATT)  
Fellow of the Royal Society for the encouragement of Arts,  
Manufactures and Commerce (1993) (FRSA)
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- Pastimes** Music; philately; English mediaeval church architecture
- Family details:** Married with 4 children

## Career

I started my tax career in the City with Linklaters & Paines. After a period of tax policy work at the Confederation of British Industry, I was among the first lawyers to work in the tax field with a leading accounting firm. At KMG Thomson McLintock (now part of KPMG), I was the first Director of the firm's National Tax Office before becoming its Director of National Tax Services. In 1985 I returned to Linklaters and from 1987 to 1997 was one of its senior tax partners.

Over my career, I have gained experience in most aspects of taxation. My clients have included many leading UK and foreign multi-national companies, banks, insurance companies and other financial institutions. As a partner in a leading City firm, I have been responsible for the taxation aspects of structuring, financing and implementing major international acquisitions and disposals, mergers, demergers and other reorganisations. I also handled negotiations in disputes with the Inland Revenue and HM Customs & Excise.

Since 1997 I have been in practice at the Revenue Bar. I was appointed Queen's Counsel in 2002. At the Revenue Bar, I have continued to advise on all aspects of commercial, European and international taxation, (including related administrative law) for all forms of business entities, their owners and employees. I cover all the main direct and indirect taxes and I have advised recently on income tax, capital gains tax, corporation tax, national insurance, value added tax, insurance premium tax, stamp duties. Reported decisions in which I have represented the taxpayer include *Beecham Group plc v Commissioners of Inland Revenue*, *Commercial Union Assurance plc v Shaw*, *Equitable Life Assurance Society v Oakes*, *Royal and Sun Alliance Insurance v Commissioners of Customs & Excise*, and *Barclays Mercantile Business Finance v Mawson*.

I was appointed a deputy Special Commissioner and part-time Chairman of the VAT and duties Tribunal in 2002. I am also appointed to serve as a member of the arbitral panel under the EC Arbitration Convention on transfer pricing disputes within the European Union.

I was President of the Chartered Institute of Taxation in 1993–94 and in 1996–97 was Chairman of the Law Society's Revenue Law Committee. I am a member of the Permanent Scientific Committee of the International Fiscal Association.

I have had a long association with the Institute for Fiscal Studies and was Chairman of the IFS Executive Committee until 1997 and a member of its Tax Law Review Committee from 1994. I am now an IFS Research Fellow and director of the TLRC's research programme.

I teach on the international tax courses in London, Leiden and Sydney. I am visiting Professorial Fellow at Queen Mary College in the University of London and visiting professor of tax law at the London School of Economics and Political Science. I was 1998 Professor of International Business Law at Leiden University in the Netherlands and Greenwoods and Freehills professor of international tax law at Sydney University Law School in 2000 and 2002. I have also taught on the OECD's programme for Revenue

officials of developing countries and have been a consultant on various matters to the Fiscal Affairs Division of the Organisation for Economic Co-operation and Development (OECD).

I have served as a member of the UK Cabinet Office's Taxation Deregulation Working Group and as a member of the Taxation Working Group of the Cabinet Office's Advisory Committee on Science and Technology.

I write and lecture regularly on both technical tax issues and tax policy. I am the Consultant Editor of Butterworths Tax Handbooks, the tax practitioners' 'Bible', and the author of leading texts on the taxation of company reorganisations and on land taxation.

- Feb 1973–Feb 1975      Served Articles with **Linklaters & Paines**
- Aug 1974–Aug 1978      Articled Clerk and then Assistant Solicitor in the Taxation Department at **Linklaters & Paines**, advising on corporate and commercial tax issues and tax planning and acting in tax appeals.
- Aug 1978–Oct 1979      Deputy Head of the Taxation Department of the **Confederation of British Industry** (CBI), dealing with technical tax and tax policy issues arising from the government's proposals and prospective tax legislation.
- Oct 1979–Mar 1984      Director of the National Tax Office and Partner-equivalent at **Thomson McLintock & Co** (Chartered Accountants) (now part of KPMG), dealing with all aspects of the tax system in technical and policy terms, including development of centralised tax information systems, tax advisory services, tax publications and tax training.
- Apr 1984–Oct 1995      Director of National Tax Services and Partner-equivalent at KMG **Thomson McLintock** (Chartered Accountants) (now part of KPMG). Advising on all aspects of tax system and oversight of National Tax Office and National Tax Training.
- Oct 1985 to July 1997      Senior solicitor and (1987) Tax Partner at **Linklaters & Paines**, acting in all main areas of UK and international commercial and corporate taxation and tax appeals.
- Aug 1997 to date      Barrister at the Chambers of Lord Grabiner QC, 1 Essex Court, Temple, EC4, dealing in all aspects of commercial tax law and related administrative law, including international and European taxation.

## **ACADEMIC, PROFESSIONAL & OTHER Appointments**

### **Current appointments**

1997 to date	Research Director for the IFS Tax Law Review Committee
1999 to date	Visiting Professorial Fellow, Queen Mary College, University of London
2000 to date	Visiting Professor of Tax Law, London School of Economics and Political Science
1979 to date	Member and (since 1996) Vice-Chairman of the British Branch Committee of the International Fiscal Association
1998 to date	Member of the Permanent Scientific Committee of the International Fiscal Association
1985 to date	Member of the Taxation and Economic Committee of the Institute of Directors
1997 to date	Member of the Inland Revenue's Tax Law Rewrite Consultative Committee
2002 to date	Deputy Special Commissioner and part time VAT and duties Tribunal Chairman
2002 to date	Panel member under the EC Arbitration Convention

### **Previous appointments**

#### ***Academic, research and teaching appointments***

1989-1998	Senior Visiting Fellow, Queen Mary and Westfield College, University of London
1987-1992	Chairman of the Capital Taxes Group of the Institute for Fiscal Studies, set up to study the taxation of savings and profits
1992-1993	Chairman of an IFS committee to consider the reform of the basis of assessment for the self-employed
1994-1997	Member of the IFS Tax Law Review Committee
1994-1998	Lecturer on financial markets and insurance taxation on the OECD's programme for developing countries
1998	Unilever Professor of International Business Law, University of Leiden,

The Netherlands

- 2000 & 2002      Greenwoods and Freehills visiting professor of international tax law, Sydney University Law School, NSW, Australia
- 1999-2001      Chairman of task forces set up by the Centre for European Policy Studies, Brussels, to study the future development of tax policy in the European Union

***Professional and related appointments***

- 1991-1997      Member and (1996-1997) Chairman of the Revenue Law Committee of the Law Society
- 1983–1996      Member of Council and (1993-94) President of the Chartered Institute of Taxation
- 1989–1991      Member of Council and Secretary of the Association of Taxation Technicians
- 1985 to 2001      IFS Secretary (1985-1991); Chairman of the IFS Executive Committee (1991-1997); Member of Council (1985-2001)
- 1986 to 1996      Member of the Special Committee of Tax Law Consultative Bodies
- 1976 to 2002      Member of Taxation Committee of the London Chamber of Commerce and Industry; Chairman of Tax Committee and Member of LCCI Council (1989-1992)

***Other appointments***

- 1993–1994      Member of the Fiscal Studies Task Force on the Effect of the Tax System on Innovative activity for Cabinet Office’s Advisory Committee on Science and Technology
- 1994 to 1997      Member of the Cabinet Office’s Taxation Deregulation Working Group
- 1992      Consultant to the Committee on Fiscal Affairs of the Organisation for Economic Co-operation and Development (OECD) on its report on The Taxation of Profits in a Global Economy
- 1996-1997      Consultant to Working Party 2 of the Committee on Fiscal Affairs of the OECD on the taxation of collective investment institutions

## **Publishing appointments and selected publications**

### **Publishing appointments**

1994 to date	Consultant Editor to Butterworths Yellow and Orange Tax Handbooks
1985 to date	Editor, British Tax Library's Land Taxation (Sweet & Maxwell)
1982–1988	Editor, The Law & Tax Review (Longman)
1998-2001	Tax Contributor, Butterworths In-Context on-line website
1989 to date	UK Contributing Editor, Intertax
1996 to date	UK Contributing Editor, Bulletin of the International Bureau of Fiscal Documentation
1998 to date	UK Contributing Editor, The International Guide to Advanced Rulings (IBFD, Amsterdam)

### **Selected books and other publications**

1980 (1 <sup>st</sup> ed.) 1982 (2 <sup>nd</sup> ed.)	Gammie & Ball, <i>Tax on Company Reorganisations</i> (Taxation Publishing)
1981	Gammie & Williams, <i>Stock Relief</i> (Longman)
1981 (2 <sup>nd</sup> ed.) 1983 (3 <sup>rd</sup> ed.) 1986 (4 <sup>th</sup> ed.)	Gammie, <i>Tax Strategy for Companies</i> (Longman)
1983 (1 <sup>st</sup> ed.) 1985 (2 <sup>nd</sup> ed.)	Gammie, <i>Tax Strategy for Directors</i> (Longman)
1983	Gammie & Williams, <i>Taxation of Interest &amp; Discounts</i> (Tolley)
1985	Gammie, <i>Land Taxation</i> (Sweet & Maxwell) (loose-leaf)
1988 (4 <sup>th</sup> ed.)	Whiteman, Gammie & Herbert, <i>Whiteman on Capital Gains Tax</i> (Sweet & Maxwell)
1989	Gammie, <i>The Enactment of Tax Legislation</i> (Law Society)
1989	Gammie, <i>The Process of Fiscal Reform in the United Kingdom</i> (British Tax Review)
1991	Gammie, <i>Imputation Systems and Foreign Income: The UK Surplus ACT Problem and its Relationship to European Corporate Tax</i>

- Harmonisation* (Intertax, 1991/12)
- 1992 Gammie, *Reforming Corporate Taxation: An Evaluation of the United States Treasury Integration Proposals and Corporate Tax Systems in an International Context* (British Tax Review)
- 1992 Gammie, *The Ruding Committee Report: An Initial Response* (IFS Commentary)
- 1992 Gammie, *The Harmonisation of Corporate Income Taxes in Europe: the Ruding Committee Report* (Fiscal Studies)
- 1993 Gammie, *Solutions to the UK Surplus Advance Corporation Tax Problem? Budget Changes and Proposals for Foreign Income Dividends* (Intertax 1993/8)
- 1993 Gammie, *Budgetary Reform: The Impact of a December Budget on the Finance Bill and the Development of Tax Legislation* (Fiscal Studies)
- 1994 Gammie, *Legislation for Business—is it fit for public consumption?* (Fiscal Studies)
- 1994 Gammie, *Why is tax law complex (and what can we do about it)?* (Taxation Magazine)
- 1994 Gammie, *Foreign Income Dividends – The UK Response to Surplus Advance Corporation Tax* (Intertax 1994/6-7)
- 1994 Gammie, *Setting Savings Free, Proposals for the taxation of Savings and Profits* (IFS Capital Taxes Group)
- 1995 Gammie & Brannan, *EC Law Challenge to the UK Corporation Tax—The Death Knell of UK Imputation?* (Intertax)
- 1995 Gammie, *The Taxation of Inward Direct Investment in North America following the Free Trade Agreement* (New York University Tax Law Review, Vol. 49 No. 4)
- 1996 Gammie, *The Global Future of Income Tax* (Bulletin for International Fiscal Documentation)
- 1996 Shipwright & others, eds. Gammie & Shipwright, *Striking the Balance: Tax Administration, Enforcement and Compliance in the 1990s* (Institute for Fiscal Studies, London)
- 1996 Gammie, *Tax Simplification: Right Path or Dead End?* (1995 Conference Report of the Canadian Tax Foundation, Toronto, Canada)
- 1996 Bond, Devereux & Gammie, *Tax Reform to Promote Investment*

(Oxford Review of Economic Policy)

- 1997 Gammie & others, eds. Head & Krever, *Company Tax Systems* (Australian Tax Research Foundation)
- 1997 Gammie & others, ed. Cooper, *Tax Avoidance and the Rule of Law* (IBFD, Amsterdam)
- 1997 Gammie & others, ed. Roberti, *Financial Markets and Capital Income Taxation in a Global Economy* (Elsevier, Deventer)
- 1998 Gammie & others, eds. Lindencrona, Lodin & Wiman, *International Studies in Taxation: Law and Economics* (Kluwer, The Netherlands)
- 1998 Gammie, *Taxation Issues for the European Company* (EC Tax Review, 1998-3)
- 1998 Gammie, *UK Imputation, Past, Present and Future* (IBFD Bulletin, Oct 1998)
- 1999 Gammie, *The Source Taxation of Derivative Financial Instruments, Synthetic Securities, Financial Hedging Transactions and Similar Innovative Financial Transactions* (IBFD Derivatives & Financial Instruments, Sept/Oct 1999)
- 1999 Gammie & Lodin, *The Taxation of the European Company* (European Taxation, August 1999)
- 2000 Radaelli & Gammie, *The Future of Tax Policy in the EU, From Harmful Tax Competition to EU Corporate Tax Reform, Report of the CEPS Tax Task Force* (CEPS, Brussels)
- 2000 Gammie & others, *Corporate Tax Harmonisation in Europe: A guide to the debate* (IFS, London)
- 2000 Gammie, *The Impact of the EC Treaty and the European Court of Justice on Member States' Tax Systems* (Canadian Tax Foundation, Toronto)
- 2000 Gammie, *Taxing Capital Gains – Some Thoughts from the UK*, (University of New South Wales Law Review, Australia)
- 2001 Gammie & Lodin, *Home State Taxation* (IBFD, Amsterdam)
- 2001 Gammie & others, eds. Wiman [details to be completed] (Kluiver, The Netherlands)