

OUR PEOPLE

Emile Simpson

CALL 2019

LEGAL 500

Shortlisted for Legal 500 International Law Junior of the Year 2024



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Emile practises in commercial litigation and arbitration, and in tax litigation. He is frequently instructed in matters involving banking and financial services, civil fraud, sanctions, international law, and general commercial disputes. Much of his work involves offshore structures, and in particular offshore trusts.

He also maintains a significant advisory practice in these areas, and has extensive experience in advising on sanctions, private client tax, and financial services regulation.

Emile also practises in public law and human rights, and has been appointed to the Attorney General's C Panel. His public law work often overlaps with his other areas of practice, such as international law, sanctions, and financial services regulation.

He accepts instructions in professional negligence matters, in particular those involving tax or corporate structuring issues.

Emile was shortlisted by Legal 500 as "International Law Junior of the Year 2024"; and he is ranked by Legal 500 as a "Rising Star – Personal Tax".

He is bilingual in French, and accepts instructions in French.

Emile accepts instructions on a public access basis for both litigation and advisory work in suitable cases.

Privacy Policy

Click here for a [Privacy Policy](#) for Emile Simpson.

Expertise

Commercial Dispute Resolution

Emile accepts instructions in all areas of commercial law, especially those with a finance element.

He has worked on a variety of commercial matters in the English courts and in arbitration, including: *VTB v Sberbank* (dispute arising from the insolvency of one of Russia's largest oil refineries); and several contractual matters involving commodities.

Emile is frequently instructed to litigate or advise on commercial disputes which overlap with his other areas of practice, especially sanctions, tax (including tax fraud), and international law.

Offshore

Emile frequently advises on offshore structures in the context of commercial proceedings, tax, and regulatory advice.

His offshore practice is varied, but in particular involves structures which include Guernsey, Jersey, BVI and Cayman Islands elements.

He has worked, for example, on some of the highest value sanctions matters to be considered by the regulators in Guernsey and Jersey.

Banking & Financial Services

Emile frequently litigates and advises on matters that involve banking and finance issues, both in a commercial law and tax law context.

For example, Emile has represented HMRC (led in each case by a KC) in various high value cases which turn on finance issues, including: *Barclays plc v HMRC* (loan relationships in the context of a £3bn capital raising exercise); *Morgan Lloyd v HMRC* (pension-led financing); and *Acamar v HMRC* (tax avoidance / film-financing).

Emile's financial sanctions practice often concerns finance issues which arise in a wide variety of transactions; and these often overlap with wider regulatory issues.

Emile has also advised on the tax and other regulatory aspects of various forms of financing, such as bond issuances.

Sanctions

Emile is a specialist in financial sanctions.

He is regularly instructed to advise, alone or in a team, on onshore or offshore matters that raise sanctions issues. This includes advice to trustees, beneficiaries, company directors, shareholders, UK government departments, and professional bodies.

He advises the STEP UK Technical committee on sanctions, and is the author of its [guidance](#) on the trust services prohibition in the UK's Russia sanctions regime.

He is also a member of the Bar Council's Sanctions and Anti-Money Laundering Committee.

He speaks regularly on sanctions matters, and has given evidence on sanctions to the House of Commons Foreign Affairs Select Committee.

International Law

Emile holds a PhD in international law from King's College London and accepts instructions in all areas of international law.

He has advised, for example, on the sovereign immunity of sovereign wealth funds in relation to taxation.

He was seconded to the UK Foreign Office Legal Directorate in 2022 where he worked on several public international law matters involving the UK government, primarily in the context of (1) national security; and (2) immigration / refugees.

Emile was shortlisted by Legal 500 as "International Law Junior of the Year 2024".

Tax

Emile is ranked as "Rising Star: Tier 1 – Personal Tax" by Legal 500.

He has a wide-ranging advisory practice across direct and indirect tax, including: private client matters, both onshore and offshore; corporate and employment tax; VAT; SDLT; insolvency and enforcement; penalties; tax fraud; and professional negligence in a tax context.

Emile acts for both for taxpayers and HMRC in tax litigation. He successfully acted for the Revenue in several significant cases, including: *Acamar v HMRC* (tax avoidance, led by Elizabeth Wilson KC); *Morgan Lloyd v HMRC* (pension-led financing, led by Laura Poots); and *Barclays PLC v HMRC* (loan relationships, led by David Milne KC and Elizabeth Wilson KC).

He is the co-author of the chapter on the enforcement of tax debts in the Tax Litigation Handbook, and accepts instructions in matters at the intersection of tax and insolvency law.

Public Law & Human Rights

Emile is frequently instructed on matters which raise issues of public law and human rights in both an advisory and litigation context.

His public law work often overlaps with his other areas of practice, such as international law, sanctions, financial services regulation, and tax matters which raise public law issues.

He is presently instructed as part of the Counsel Team for the Ministry of Defence in the Independent Inquiry related to Afghanistan.

Awards



The Directories

Emile was shortlisted by Legal 500 as “*International Law Junior of the Year 2024*”; and he is ranked by Legal 500 as a “Rising Star – Personal Tax”.

Career

- 2019 – 2020 – Judicial Assistant to Lord Leggatt and Males LJ at the Court of Appeal.
 - 2013 – 2020 – Consultant to Greenmantle LLC (part-time) – provided advice to various marco-focused funds.
 - 2006 – 2012 – British Army (infantry officer in the Royal Gurkha Rifles; completed three tours of duty in Afghanistan).
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Education

- 2018-19 – BPP Law School, London — Bar Professional Training Course, graded outstanding.
 - 2016 – 2018 – Harvard University — Junior Fellow at the Harvard University Society of Fellows.
 - 2013 -18 – King’s College London — PhD in Law (international law)
 - 2012 – 13 – BPP Law School, London — Graduate Diploma in Law, graded distinction.
 - 2002 – 05 – Oxford University — BA (Hons) in Ancient and Modern History, first class.
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Scholarships and Prizes

- Twice awarded a “Joint Commander’s Commendation” in the UK honours and awards list for operations in Afghanistan (2008 and 2010).
 - Jesus College Oxford Prize for Finals results (ranked 5th in year across the university).
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