



**Jason Collins**

**Partner**

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Jason Collins is one of the leading tax practitioners in the UK and heads up DLA Piper's international tax disputes team. He specialises in representing corporates and individuals who are the subject of all forms of checks into their tax affairs. He advises clients on filing positions, strategies for responding to enquiry notices, audits and information requests and on the best methods of achieving early resolution. He is experienced in all forms of alternative dispute resolution.

Where litigation is necessary Jason handles cases from assessment through to hearings at the Tax Tribunal and on appeal to the higher Courts. He has been involved in a number of landmark judgments including the first judgment of the CJEU - and the last reference to the CJEU – post-Brexit.

Jason advises both on domestic and cross-border disputes – including the application of double tax treaties. He has a particular strength in managing interventions around main purpose/principal purpose tests and “substance” interventions.

He also represents clients under criminal investigation, including representation at "dawn raids" and interviews under caution. Jason is a leading expert on the Criminal Finances Act and cross-border information exchange under the OECD's common reporting standard and US FATCA.

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## Transfer Pricing and Cross-Border

- Representing a global footwear business on its response to an enquiry into its transfer pricing adjustments, and application of the Offshore Receipts for Intangible Property regime under FA 2019.
- Representing a large multinational business on its historic transfer pricing arrangements and obligations under the Diverted Profits Tax, FA 2015 regime, including an allegation that the directors of the company filed deliberately inaccurate returns following the publication of the BEPS 8-10 Actions.
- Representing a multinational, regulated professional services partnership on its failure to register for a number of years a UK permanent establishment.

## Corporate Tax

- Representing a global high-tech manufacturing business on its response to an enquiry into its treatment of certain non-standard receivables in connection its multi-\$billion flagship design and build project as capital not revenue for the purpose of Part 3, CTA 2009.
- Representing various corporates denied relief for interest payments under the unallowable purpose test under the Loan Relationship Rules in Part 5, CTA 2009.
- Representing a major retail group on the application of the Transfer of Income Stream legislation Part 16, CTA 2010, degrouping charges and anti-avoidance tests in s.931O and s.931N, Part 9A CTA 2009.

## Withholding taxes

- Representing BT Pensions Scheme and others in litigation seeking payment of tax credits on dividends related to overseas investments (Manninen/FIDs).
- Representing Coal Super Annuation Scheme and others in litigation seeking recovery of Manufactured Overseas Dividend withholding tax.

## Criminal

- Representing the first corporate placed under criminal investigation by HMRC under section 43, Criminal Finances Act 2017.
- Advising a range of clients, including a global bank, on risks assessments and reasonable prevention procedures in response to the Criminal Finances Act 2017.
- Representing a ultra-high net worth individual facing criminal investigation into alleged fraud on post-exit and pre-entry planning surrounding her move from the US to the UK, securing her release without charge.

## CREDENTIALS

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### Professional Qualifications

- Solicitor of the Senior Courts of England and Wales, 1999

### Education

- College of Law, LPC (Distinction), 1997
- University of Manchester, LLB (2:1), 1993

### Memberships

- Member, Management of Taxes sub-committee, Chartered Institute of Taxation
- Council Member, VAT Practitioners Group
- Chair, Climate Change Working Group, Chartered Institute of Taxation
- Chair, Green Tax Committee, Chartered Institute of Taxation

## INSIGHTS

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### Publications

#### Contentious Tax Quarterly Briefing

20 April 2022

A summary of the latest tax controversy and disputes developments including two significant decisions on preliminary issues have been released since the turn of the year.

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## Global Tax Alert: New guidance from HMRC on Crypto 'Decentralised Finance: Lending and Staking'

7 February 2022

HMRC has expanded its internal manual on Cryptoassets published in March last year to include guidance on 'decentralised finance' (or DeFi) together with various worked examples.

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## Climate change tax policy: What you need to know

2 February 2022

COP 26 ended with the Paris Agreement global warming targets kept alive, just. Increasingly, the use of tax and carbon pricing as a policy tool has entered general debate. Countries which impose a price on carbon put themselves at a competitive disadvantage against others, so international consensus is important. The EU and UK have set out their stalls, taking slightly different approaches at different speeds. The OECD wants to find consensus for a global, uniform carbon pricing system. Tax policy isn't just about explicit carbon pricing. Heads of tax need to keep an eye on developments, and push for audit and reform of the tax system overall to help meet personal business goals.

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## Tax disputes in 2021: Beware the clever procedural skirmish

28 January 2022

2021 was a year when a number of battles were fought in the courts about procedural, preliminary or jurisdictional matters, often with one of the parties seeing that as a way to end the dispute without all the issues between them needing to be decided. Some will be pleased with their tactical decisions. Others will be sore, and out of pocket for the experience. If there is anything to be learned from 2021, it is that any decision to attempt to short-cut the dispute resolution process needs to be approached with care.

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## UK Autumn Budget 2021

27 October 2021

In the UK Autumn Budget on 27 October 2021, the UK Chancellor Rishi Sunak made a number of announcements of interest to businesses, particularly multinationals and businesses operating in the residential property and hospitality sectors.

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- Analysis — International tax cooperation with the EU post-Brexit, Tax Journal 12 February 2021
- The big read - The key tax issues for 2021 – Tax Journal, 8 January 2021
- Spring Budget 2021: Compliance and enforcement aspects, Tax Journal, 4 March 2021
- Carbon pricing and the drive to net-zero, Tax Journal, 18 March 2021
- Comment: Covid-19, tax policy and climate change, Tax Journal, 5 June 2020
- Analysis – Managing overseas tax disputes
- Insight and analysis, 10 January 2020
- Ongoing corporate criminal tax investigations work, Tax Journal, 24 October 2019
- Analysis - The international tax compliance landscape in 2019 - Tax Journal, 3 May 2019
- Analysis - Facilitation of tax evasion: the reality of prevention procedures - Tax Journal, 26 April 2019

- Analysis - HMRC's 2018/19 business risk review pilot - Tax Journal, 21 September 2018
- L-day analysis - Compliance and enforcement aspects - Tax Journal, 13 July 2018
- Analysis - Conegate: privilege in tax avoidance disputes - Tax Journal, 27 April 2018

## NEWS

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### **DLA Piper appoints Richard Harbot as Tax partner in London**

17 March 2022

DLA Piper has appointed Richard Harbot as a partner in its Tax team in London. He is joining from Bryan Cave Leighton Paisner LLP (BCLP) later in the summer.

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