



## Douglas Keel

Call: 1997

### Barrister

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**Douglas Keel** was called to the Bar in 1997. His previous career was with Price Waterhouse as an international tax partner. His clients - both corporate and individual - predominantly required planning advice for structuring or restructuring their affairs, often with little or no connection to the UK. As a barrister he does more private client work and significant dispute resolution rather than litigation where it is appropriate. He is used to working as part of a team of cross-disciplinary and cross-jurisdictional professionals, ensuring that issues are dealt with consistently and comprehensively.

#### TAX

Douglas advises on both direct and indirect taxes whether they be taxes on income, capital, turnover or otherwise. He is instructed by solicitors, chartered accountants and other professionals under Licensed Access. He is also able to accept Instructions under the Direct Access scheme.

The changing tax landscape and HMRC's focus on tax avoidance has meant that his practice deals primarily with disputed transactions which are already under investigation and where litigation is probable although not inevitable. He prefers a pragmatic approach and favours mediation to litigation where appropriate.

Areas in which he has expertise include:

- Minimising tax liabilities by the use of appropriate corporate and trust arrangements
- Planning for the tax consequences of the UK's withdrawal from the European Union
- Rationalising outdated complex arrangements
- Simplifying decision-making
- The construction and interpretation of double taxation conventions
- Tax-effective document drafting
- Transfer pricing enquiries
- Effective handling of disputes with and between Revenue authorities
- Management and control of offshore vehicles (tax residence)
- Investment in UK property by non-residents and in non-UK property
- The limits of acceptable tax planning

- International asset protection
- Exploitation of intellectual property rights
- Residence and domicile issues under the more tightly defined regime
- The Common Reporting Standard and information gathering and exchange by Revenue authorities
- Disclosures by third parties e.g. the Panama Papers and the Paradise Papers and how to manage them.

### **PRIVATE CLIENT TAX**

Much of Douglas' work relates to private client. He is often asked to consider the tax consequences of existing and proposed arrangements involving trusts and companies within his practice. With an increased focus by HMRC on commercial substance in offshore activities it is important to ensure that any tax planning is driven primarily by commercial reasons and not by the avoidance of taxation.

Cases and work of note include:

- Advising on a long-running investigation by HMRC into an offshore trust and corporate structure. A complex factual pattern and with HMRC threatening litigation or a high settlement cost meant that previous negotiations were revisited and the matter was eventually settled following mediation.
- A matter in which HMRC sought to tax a controlling shareholder on payments made by companies under his control, as a benefit in kind, in settlement of a High Court judgment that he was in breach of his fiduciary duties as a director. The matter was being taken to the First Tier Tribunal but was settled when HMRC accepted the arguments put forward that no benefit could arise.

### **CORPORATE TAX**

The difference between corporate and private client work is not just that trusts are hardly used at all by corporates but that the focus is centred on the company rather than its shareholders. The structuring of remuneration arrangements, depending on the nature of the business could be either. The question of disguised remuneration arrangements has been a hot topic for many years, and remains so with HMRC pursuing a particularly hard line against individuals in some cases. Often, the size and structure of a company means that it is within the scope of transfer pricing arrangements and also the OECD initiatives to prevent profit shifting and base erosion. Whether the UK leaves the European Union or not, there are likely to be significant changes to UK's tax system both direct and indirect.

Cases and work of note include:

- A corporate matter in which a company was being denied a deduction for costs of raising loan finance because HMRC contended that in reality, the payment was for the purchase of shares in a company under a collateral option agreement contemporaneously with the loan. The facts were complex and the documentation poorly drafted but on receipt of the taxpayers reply to the HMRC Statement of Case for the First Tier Tribunal, HMRC accepted the deduction after nearly nine years of argument.
- A remuneration structuring matter where individuals were to be provided to client companies in a tax efficient way.

### **PUBLICATIONS AND SPEAKING**

With the changes to the taxation of non-residents owning UK real estate in April 2019, Douglas gave a talk at a Tax Conference on the draft proposals and the need to review existing structures.

### **QUALIFICATIONS**

MA (Oxon), FCA, Grad Dip law

## **MEMBERSHIPS**

- Revenue Bar Association
- Chancery Bar Association
- International Fiscal Association

## **POLICIES AND OTHER DETAILS**

- Read Douglas' [Privacy Notice](#), [Data Protection Policy](#) and [Disposal Policy](#)