



Ben Hayhurst

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Ben is one of the UK's leading specialists in VAT and Excise, frequently instructed in some of the largest and most complex cases. Ben is instructed as junior, lead junior and often appears opposite silk.

His experience includes cases involving zero rating, single/multiple supplies, the reverse charge, C79 customs declarations, post clearance recovery, invalid invoices, EORI numbers, jurisdiction of supplies made at sea, denial of input tax, MTIC fraud involving numerous commodities, penalties, personal liability notices, deregistration, legitimate expectation, ECHR arguments, costs, best judgement assessments, strike out and debarring orders, abuse of process, AWRs and WOWGR approvals, excise assessments and diversion fraud.

He is a member of the Attorney General's civil 'A' Panel and has significant experience in the First and Upper Tier Tax Tribunals, Court of Appeal and the High Court with respect to judicial review claims.

Ben was awarded a Prince of Wales scholarship by Gray's Inn and prior to coming to the bar interned with the United Nations.

Ben is a member of the Revenue Bar Association and Administrative Law Bar Association.

Cases

Tax Appeals

[RS Global Ltd v Revenue and Customs Commissioners \[2025\] UKFTT 332 \(TC\)](#) – debarring order and argument relating to applicability of reverse charge.

[Revenue and Customs Commissioners v Sintra Global Inc \[2024\] UKUT 346 \(TCC\)](#) – leading Counsel in multimillion diversion fraud case currently subject to appeal to the Court of Appeal regarding the burden of proof in penalty appeals.

[Trees v Revenue and Customs Commissioners \[2023\] UKFTT 339 \(TC\)](#) – abuse of process currently subject to appeal to the Upper Tribunal regarding the Ivey test for dishonesty.

[Gap Group Ltd v Revenue and Customs Commissioners \[2023\] UKFTT 970 \(TC\)](#) – single / multiple supply relating to plant machinery.

[Revenue and Customs Commissioners v Malde \[2023\] EWHC 1188 \(Ch\)](#) – Article 6 argument in relation to Freezing Order in place for seven-and a-half years.



Revenue and Customs Commissioners v Sharya UK Ltd [2019] UKUT 143 (TCC) – Upper Tribunal case on C18 demand notices and EORI numbers.

CCA Distribution Ltd (In Administration) v Revenue and Customs Commissioners [2017] EWCA Civ 1899 – Court of Appeal authority on missing trader fraud.

R. (on the application of Seabrook Warehousing Ltd) v Revenue and Customs Commissioners [2017] EWHC 2583 (Admin) – judicial review and interim relief claim relating to revocation of trader's warehouse approval.

Direct Access

Ben Hayhurst is qualified to accept instructions directly from clients and is registered under the Bar Council's Public Access Scheme, meaning that members of the public who seek specialist advice can come directly to him. In addition, he welcomes instructions from solicitors, in-house law departments, qualified foreign lawyers, and clients licensed by the Bar Council to give instructions directly to barristers under the Bar Council's Licensed Access Scheme. For more information please visit our Direct Access page [here](#).