

## Dr Christopher McNall

Year of Call: 2005



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CHAMBERS

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### Agriculture and Agricultural Land

Christopher is regularly instructed in agricultural disputes of all kinds, both before the Courts, the Agricultural Lands Tribunal, and in arbitrations. These include disputes about tenancies under the Agricultural Holdings Act 1986 and the dissolution of farming partnerships.

He has recently represented the Welsh Government at the Public Inquiry into the £150m Caernarfon-Bontnewydd Bypass, and secured complete approval for the Scheme (the largest highways project in Wales). He continues to act for the landlords in a large-scale project recovering possession of tenanted agricultural land to build a new 7500 home 'Garden City' outside Cardiff. He has advised and represented landowners and tenants in relation to the recovery of possession of tenanted agricultural land for non-agricultural use, and especially for development.

He has advised and represented clients in disputes involving HS2, the motorway network, Crossrail, and other nationally significant infrastructure such as power stations.

Christopher is also a Fellow of the Agricultural Law Association, and gives regular professional development seminars nationwide on agricultural law. He is the Consultant Editor of the 'Agricultural Lands' chapter of Halsbury's Laws of England, and a regular contributor of 'A View from the Bar' to Practical Law, as well as to the Bulletin of the Agricultural Law Association. Buy his **'A Practical Guide to Agricultural Tenancies.'**

### Tax

Christopher has advised and represented taxpayers and HMRC before the First-Tier Tribunal (Tax Chamber) and the Upper Tribunal (Tax and Chancery Chamber).

As a part-time Judge of the Tax Chamber, he has a good understanding of HMRC decision-making and procedures, and how to best prepare for, and present, an appeal before the Tribunal. Christopher has dealt with many disputes in relation to all taxes, including income tax, corporation tax, inheritance tax and VAT, as well as excise duties and assessments. Christopher's judgments are publicly available on [bailii.org](http://bailii.org)

### Wills and Contentious Probate

Christopher will advise and act, both for beneficiaries and executors, in claims across the whole range of disputed wills (including disputes as to testamentary capacity and undue influence,) and claims (for both claimants and defendants) under the Inheritance (Provision for Family and Dependents) Act 1975.

### Chancery

Christopher advises and acts in the range of matters which belong in the Business and Property Court, the Property Chamber, and the Lands Chamber of the Upper Tribunal, and especially disputes involving land registration, the enforcement, discharge and modification of restrictive covenants (especially those relating to the preservation of views and overlooking), rights of way and boundaries, tenancies, mortgages, professional negligence (especially solicitors), fraud, and breach of fiduciary duties. He is a fee-paid Judge of the Land Registration Division of the Property Chamber of the First-Tier Tribunal.

## Judicial Review

Recent Judicial review experience includes:

Advising and representing a large landowner in a judicial review challenge to a Ministerial decision declining to follow a recommendation of a statutory body (2022-2024) and a decision of the Parliamentary Ombudsman (2024)

Advising a devolved administration in a judicial review challenge by a national body to a national environmental policy on grounds of insufficient consultation and invalid Parliamentary process (2021-22) (reported at [2022] EWHC 611 (Admin))

Advising and representing a mining group in an A1P1 challenge to a decision of Natural England (reported at [2022] EWHC 2009 (Admin) (Fordham J)).

A statutory challenge against planning enforcement proceedings in a lower Court (reported at [2020] EWHC 3249 (Admin) (Divisional Court))

Many cases applying Wednesbury principles in the Tax Chamber of the First-tier Tribunal.

## Mediation

Christopher accepts instructions to act as a mediator. He is an accredited mediator (Centre for Effective Dispute Resolution) and an associate member of the Association of Northern Mediators. He has considerable experience of representing clients in mediations.

Christopher recently acted as the judge in a series of mock civil hearings, recorded at Gray's Inn, for the ICSSL's innovative new remote-learning bar course.

*Attorney General's Civil Regional A Panel – 2010 – date*

*Junior Counsel to the Welsh Government (Public Law) 2012 – date*

*Deputy District Judge (Civil and Chancery) 2013 – date*

*Panel Chairperson of the Residential Property Tribunal (Wales) 2013 – date*

*Fee-Paid Judge of the First Tier Tribunal (Tax Chamber) 2015 – date*

*Examiner of the Court 2017 (Five year term)*

*Fee-Paid Chairperson of the Agricultural Lands Tribunal (Wales) 2018 – date (Deputy 2014-2018)*

*Fee-Paid Judge of the First Tier Tribunal (Property Chamber) 2018 – date*

## Languages

Polish (conversational), Hungarian (functional); Welsh (functional)

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## Education

University of Oxford (BA 1994 MA 1998 DPhil 2000)

Jagiellonian University, Krakow, Poland (Polish Government Postgraduate Scholar 1996)

Centre for Effective Dispute Resolution (Mediator 2009)

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## Professional Memberships

Agricultural Law Association (Fellow)  
Association of Northern Mediators (Associate)  
Chancery Bar Association  
Society of Legal Scholars (Associate member)  
Northern Circuit of the Bar  
Northern Circuit Commercial Bar Association  
International Association of Tax Judges  
Appointed to the Attorney General's Civil Regional Panel

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## Notable Cases

### Important recent cases:

**Charnley & Others v Revenue & Customs [2019] UKFTT 650 (TC), [2020] WTLR 93**  
(October 2019; Judge Dean sitting as a Judge in the First Tier Tribunal Tax Chamber)

**Roger Preston Group Limited v Revenue & Customs [2021] SFTD 543, [2021] UKFTT 38 (TC)**  
(February 2021; sitting as a Judge in the First-Tier Tax Tribunal Chamber)

**Revenue & Customs v Christian Peter Candy [2021] BTC 535, [2021] STI 1888, [2021] WLR(D) 532, [2021] 4 WLR 130, [2021] UKUT 170 (TCC), [2021] STC 1500**  
(July 2021; Mr Justice Mellor sitting as a Judge in the Upper Tribunal (Tax and Chancery Chamber))

**Wilhunter (UK) Ltd v Revenue and Customs [2021] UKFTT 265 (TC)**  
(July 2021; Judge Hellier sitting as a Judge in the First-Tier Tribunal Tax Chamber)

**Matthew & Others v Sedman & Others [2021] 4 All ER 477, [2021] 2 WLR 1232, [2021] 2 P & CR DG18, [2022] AC 299, [2021] UKSC 19**  
(May 2012; Judge Hodge KC sitting as a Judge of the High Court)

**G B Fleet Hire Limited v Revenue and Customs [2021] BVC 514, [2021] UKUT 225 (TCC)**  
(September 2021; Judge Ramshaw & Judge Scott sitting in the Upper Tribunal Tax and Chancery Chamber)

**Firth and Firth (as the Trustees of the L Batley 1984 Settlement) [2022] UKFTT 219 (TC), [2022] WTLR 1297, [2023] SFTD 191**  
(July 2022; Tribunal Judge Scott sitting as a Judge of the First-Tier Tribunal Tax Chamber)

**Ulster Metals v Revenue and Customs [2022] UKFTT 125 (TC)**  
(April 2022; Judge Christopher McNall sitting as a Judge of the First-Tier Tribunal Tax Chamber)

**Revenue and Customs v Dolphin Drilling Limited [2022] UKUT 212 (TCC)**  
(August 2022; Mrs Justice Falk, Judge Thomas Scott sitting as a Judge of the Upper Tribunal (Tax and Chancery Chamber))

**Pawar v Revenue and Customs [2023] UKFTT 81 (TC)**  
(January 2023; Tribunal Judge Poole sitting as a Judge of the First-Tier Tribunal Tax Chamber)

**Naylor v Barlow [2019] EWHC 1565 (Ch)**  
(June 2019; HHJ Hodge QC sitting as a Judge of the High Court)  
How was a fund to be distributed by the executors of a will where the legatee had died before the testator, and where the gift had been made under a condition which was not communicated to the legatee's heirs, and which was therefore not met?

**Earl of Plymouth v Rees [2019] EWHC 1008 (Ch)**  
(April 2019; HHJ Keyser QC sitting as a Judge of the High Court)  
What did 'reasonable' mean in a lease? How wide were the landlord's contractual rights of access to agricultural land for the purposes of development, and was the landlord allowed to conduct various kinds of exploratory works and environmental surveys?

**Omagh Minerals Ltd v HMRC [2019] UKFTT 130 (TC)**

(2010-2019, First-tier Tribunal, Tax Chamber)

Was 150,000 tonnes of material excavated and removed from an active gold mine in Northern Ireland exempt from Aggregates Duty?

**Mathews v Sedman [2019] EWCA Civ 475**

(January 2019, Court of Appeal, led by Jeremy Couzens QC, on appeal from [2017] EWHC 3527 (Ch) HHJ Hodge QC sitting as a Judge of the High Court)

If a right of action accrued at midnight, was that day included or not for the purposes of limitation?

**Vigne v HMRC [2018] UKUT 357 (TCC)**

(October 2018, Upper Tribunal, Tax and Chancery Chamber)

Did a livery stables qualify for Business Property Relief for the purposes of Inheritance Tax? Was the land 'wholly or mainly investment'?

**A487 Caernarfon-Bontnewydd Bypass**

Representing Welsh Ministers at a 4 week Public Inquiry into proposed £150m bypass (Summer 2017; approved by the First Minister and work started in February 2019. Wales' largest public works project)

**Executors of Marjorie Ross v HMRC [2017] UKFTT 507 (TC)**

(First-tier Tribunal, Tax Chamber, June 2017)

Was Business Property Relief available for a Cornish holiday letting business consisting of 11 holiday cottages?

**Plasdwr Garden City**

Representing the landlords at a series of arbitrations under the Agricultural Holdings Act 1986 in relation to the development of a 7,500 house 'Garden City' on the outskirts of Cardiff (Spring 2017 and ongoing)

**Taylor v de Hamel and Aspinall [2017] EWHC 454 (Ch) and [2017] EWHC 1210 (Ch)**

(High Court, Norris J sitting as Vice-Chancellor)

How were unpaid compensation moneys from purchase and development of M65 to be distributed?

**Important cases before 2017:****Williams v Seals [2015] EWHC 1829 (Ch)**

(High Court – Norris J, sitting as Vice-Chancellor)

Leading case on the use of judicial Early Neutral Evaluation in the resolution of proprietary estoppel disputes and claims under the Inheritance (Provision for Family and Dependents) Act 1975

**Williams v Seals [2014] EWHC 3708 (Ch)**

(High Court – David Richards J)

Leading case on the vacation of cautions entered against a disputed farm in proprietary estoppel claim

**Nugent v Nugent [2013] EWHC 4095 (Ch)**

(Morgan J)

Leading case on the removal of unilateral notices entered against a disputed farm in a proprietary estoppel claim

Many other cases (reported on Bailli.org) as a Judge of the Tax Chamber of the First-Tier Tribunal in relation to all types of tax.

