

Case Law Research: *Steadfast Manufacturing & Storage Limited v The Commissioners for HMRC* [2020] UKFTT 0286 (TC)

Introduction

E³ Consulting regularly reviews case law relating to our business functions, service lines, and wider business contexts. We keep a library of relevant cases and their summary findings. This is a normal day to day requirement within our usual business activity.



Tax advice is based upon various pieces of primary and secondary legislation that are regularly scrutinised and challenged within the courts. These precedent decisions form the basis of clarifications of existing legislation, tests and processes that supplement the application of legislation, and can then sometimes influence the development of new legislation.

To ensure that we are up to date with the correct interpretation of the relevant legislation, we must ensure that we understand, and can apply, the law underpinning these historical and more recent case decisions. This affects the way in which we operate and the advice that we may provide to our clients.

The Project

Your exercise is to carry out a review and summary of a recent legal decision case that is relevant to E³ Consulting and similar to the work we undertake, whether directly or indirectly, in order to provide our advice to clients. Thus, giving you an insight into part of our daily work and a role that you would most likely do if successful in joining the E³ Consulting team. A copy of a case transcript has been provided for you to read, review and comment upon.

Based on the provided case transcript, *Steadfast Manufacturing*, we would like you to action the following:

- 1. Read and review the case transcript and provide a brief summary** of the main points of the case, along with how you think this case is relevant to E³ Consulting and the work we do. (Our standard business formatting uses Trebuchet MS font at 12pt, as this document). ***There is a maximum word count required to be stated and not to exceed 781 words. Please submit in a Word.docx, and/or preferably a .pdf format.***

2. Compile an **Appendix** listing all of the information sources you have relied upon in producing your summary, please ensure these include both hyperlinks and pdf copies of the base information you have drawn upon. ***Your Appendix is separate to the above page/word count.***

Both parts of this exercise require reflection and rigorous investigation and are likely to take a few sittings to complete thoroughly. This is a practical task very similar to real research that our team regularly undertakes on specific projects to ensure our advice is current and up to date.

Please email your case **Summary** and **Appendix** back to recruitment@e3consulting.co.uk by the stated deadline date, in MS Word.docx or PDF formats, as requested. Please confirm if you have used AI for any part of this exercise and if so which specific programs/Apps

Reliable & Robust Sources

Sources for additional data could include academic sources, articles, authors, blogs, books, podcasts, reports, social media, videos, etc. Whilst we would like you to find a good number of materials/sources, you should also remember to consider the quality of information, in addition to simply the quantity of information.

Some useful suggested starting points could include:

- 'Magic circle' law firms
- Top 50 UK law firms
- Other law firms that are orientated towards tax
- Accountancy firms (ICAEW top 100)
- Other niche tax specialist in UK centres
- Legal press e.g. LexisNexis, Butterworths, Tolley, Chambers
- Any other sources you can find