


## Graham Elliott

CONSULTANT | LONDON

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Graham is a consultant in the international corporate tax team.


He mainly advises clients on VAT as well as on gift aid for charities, general charity transactions and Stamp Duty Land Tax. Regarding VAT, his main area of focus is: real estate and charities.

Most of Graham's practice involves advising clients on what the tax law legitimately allows so that they do not pay more tax than they ought or is fair. This only occasionally involves recouping overpaid tax (since it is better to pay the correct amount to start with). On occasion however a defence of the position, or the need to 'claw back' occurs, and the following highlights are examples of these kinds of assignment.

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SECRETARY **JANE EWLES**

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### TRACK RECORD

Saved a client £1m recurring per year by pointing out an inconsistency in how they handled input tax claims.

Saved a client £1.5 million when challenged by HMRC on basis that a grant was a payment for services, when it was genuinely a grant.

Saved a client £600k per year in gift aid when HMRC wrongly challenged its arrangements as involving benefits.

### PUBLICATIONS

VAT Registration Handbook (published by Claritax Books)

The Gift Aid Guide (published by Social Partnership Marketing LLP)

Accountancy magazine

Estates Gazette

Tax Journal

### MEMBERSHIPS

■ Chartered Institute of Taxation

■ VAT Practitioner's Group

■ Charity Tax Group

**TALKS**

IBC VAT and Property Conference

ORCA Law VAT and Property Conference

ICAEW Charity Tax Conference

Farm Tax Conference

SWAT lecture on VAT Risk

**EDUCATION**

Sheffield University, BA (Hons) History  
Warwick University, MBA

**LANGUAGES**

ENGLISH

**DATES**

JOINED: 2015

**RECOGNITION**

2015 Legal 500 UK - Recommended Lawyer

2013 Legal 500 UK - Recommended Lawyer

London

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