



The Bar Council

Remuneration related Ethics and Practice FAQs

Purpose:	To help barristers and clerks by providing answers to commonly asked remuneration related questions.
Overview:	Solicitor has not paid – billing the lay client – withdrawing from a case due to fees – fee chasing when moved chambers – instructions withdrawn for financial reasons – suing the Legal Aid Agency (LAA) – Instructed Advocate not paid a Substitute Advocate – disguised referral fees - LAA threatening to recoup – work done not covered by a legal aid certificate – ‘topping up’ – income tax and VAT.
Scope of application:	All practising barristers
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Status and effect:	Please see the notice at end of this document. This is not “guidance” for the purposes of the BSB Handbook I6.4.

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Introduction

The Bar Council has separate remuneration related FAQs for three areas:

- [Conditional Fee Agreements \(CFAs\) and Damages Based Agreements \(DBAs\)](#);
- [Fast Track Trial Fees](#); and
- [Standard Contractual Terms](#).

This document gives answers to additional remuneration questions that have been asked by barristers to the Bar Council's Ethical Enquiries team.

Payment issues of barristers' fees in privately funded cases

There are no default terms of work. It is in barristers' interests to use contractual terms when they accept work, so that they can sue for their fees if unpaid. Another reason why barristers should use contractual terms is that they are required by the BSB Handbook to set out in writing the "terms and/or basis on which you will be acting, including the basis of charging" (rC22.1).

Barristers can also require payment in advance (rC30.9.b) if they want that additional security. If they are unsure of how much their fees will be, they can use an Escrow provider so as to avoid a problem of receiving too great a payment and have to return money which would mean that they might have had handled lay client money in breach of rC73.

Barristers have a choice of contractual terms they could use. Most use the Bar Council's [Standard Contractual Terms](#); others use the [Combar contractual terms](#) (most using the payment option B); some use their own bespoke terms.

Q.1.) I accepted instructions in a privately funded case and did not have any contractual terms. The solicitor hasn't paid me, what can I do?

ans.) The Bar Council is unable to assist. You could contact one of the solicitor firms on our [Debt Recovery Panel](#) to see what fee chasing they could do. For future cases you should use contractual terms, because without them it is difficult to legally enforce your fees (see the case of *Gwinnutt v George*, 2018).

Q.2.) I accepted instructions in a privately funded case and used the standard contractual terms, but the solicitor has not paid me, what can I do?

ans.) Warn the solicitor that if they do not pay, you will sue under the contract, and that after receiving a judgment against them you will provide a copy of the judgment to the Bar Council to place the firm on the published [Advisory List of Defaulting Solicitors](#). If the firm do not pay after that warning, you can contact one of the firms on the Bar Council's [Debt Recovery Panel](#) to help with the process of fee chasing and then legal action.

Q.3.) I accepted instructions in a privately funded case and used the standard contractual terms, but was still in negotiations with the solicitor about what the fee should be when the case concluded. The solicitor is saying they don't have to pay because no fee was agreed, or they are offering me a very small sum. What can I do?

ans.) As per Q.2. you can sue for your fees. Clause 11.3 of the Standard Contractual Terms says, "If no fee or hourly rate is agreed, then the Barrister is entitled to charge a reasonable fee for the Services having regard to all relevant circumstances." The solicitor might object to what the barrister considers to be a "reasonable fee", in which case dispute resolution could be tried to resolve it, otherwise you could sue and the courts will decide (clause 19.2 of the Standard Terms). Again, the [Debt Recovery Panel](#) firms can help you.

Q.4.) I finished a case and sent a bill to the solicitor in the normal way. I have however been asked to receive the money direct from the lay client. Is that OK?

ans.) You can accept payment direct from the lay client, but you should send a receipt to both the lay client and the solicitor making it clear that the payment is in respect of barrister's fees, so that it is clear that you are not handling lay client money. You should also consider whether there are money laundering obligations which you need to comply with because in cases where a [money laundering](#) check is required it is usually the solicitor who conducts this

Q.5.) I have finished a case and the solicitor has asked me to send my bill direct to the lay client, rather than to the solicitor. Is that OK?

This matter is discussed in "The Bar Handbook 2014-15" by Nicholas Bacon QC, James Woolf and Simon Garrod, published by Lexis Nexis, pages 757-8:

"it is customary for barristers to look to solicitors for payment of their fees and they therefore will usually send fee notes/tax invoices to the solicitors firm. In these circumstances, the solicitor may treat the fees as an ordinary business cost, recover the VAT charged and charge VAT on his own invoice to the client. There is, alternatively, a further concessionary treatment in relation to counsel's fees that is not widely known.

In this alternative approach, the solicitor may treat counsel's services as supplied directly to the client and his settlement of counsel's fees as a disbursement. In adopting this treatment, the solicitor would then manually amend counsel's tax invoice by inserting the name and address of the client and putting 'per' before the firm's name and address. Counsel's fee not is then recognised as a valid tax invoice in the hands of the client.

It is therefore important that, when asked to bill differently in this way, counsel bears in mind the customary approach to billing and does nothing that might be seen to undermine the solicitor's liability to pay his fees. It should be noted that in the above concessionary treatment, it is for the solicitor to amend counsel's invoice not for counsel to bi-pass the solicitor altogether. An audit trail for the purposes of liability to pay is therefore maintained."

Q.6.) The solicitor has asked me to send two separate bills, whereby I bill the solicitor for the non-VAT part of my fee, and the lay client the VAT element, is that OK?

ans.) No. See paragraphs 270-276 of the Bar Council's [Taxation Handbook](#).

Q.7.) I used the Bar Council's Standard Contractual Terms when I accepted the instructions. The brief has been delivered, but the brief fee has not yet been paid. It is now close to trial and the solicitor informs me that the solicitor may have difficulty obtaining the payment from the lay client. The solicitor tells me that the firm will no longer be directly responsible for the payment of my fee. Can I withdraw under gC87 of the BSB Handbook that "a fundamental change is made to the basis of your remuneration"?

ans.) No. Clause 2.2 of the Standard Contractual Terms state that the Terms “may be varied if, but only if, expressly agreed by the Parties in writing”. Do not agree to the proposed change in terms. Consequently, there has been no change to the basis of your remuneration. You should continue with the case and if the solicitor fails to pay, you can sue the solicitor for your fees under the contract. You do not have provision under the BSB Handbook to withdraw, leaving the lay client without representation.

Q.8.) I am in the middle of a case, but the solicitor / lay client has not paid this stage of my fees, can I withdraw?

ans.) Only after giving reasonable notice and making it clear to the client that non-payment may result in your ceasing to act, and where possible there being enough time for alternative legal representation to be found:

“rC26 You may cease to act on a matter on which you are instructed and return your instructions if. [...]5 you do not receive payment when due in accordance with terms agreed, subject to Rule rC26.7 (if you are conducting litigation) and in any other case subject to your giving reasonable notice requiring the non-payment to be remedied and making it clear to the client in that notice that failure to remedy the non-payment may result in you ceasing to act and returning your instructions in respect of the particular matter;”

“gC83 In deciding whether to cease to act and to return existing instructions in accordance with Rule rC26, you should, where possible and subject to your overriding duty to the court, ensure that the client is not adversely affected because there is not enough time to engage other adequate legal assistance.”

Q.9.) I moved to a new chambers but my old chambers isn't making an effort to chase up my old fees. Nor are they giving me the details of my 'aged debt' that would allow me to chase the fees up myself, what can I do?

ans.) See the Bar Council's "[Joining and leaving chambers, and internal disputes: obligations on chambers and barristers](#)" assistance document, in particular, paragraph 20:

“it is considered good practice for chambers to supply the barrister with full details of the barrister's aged debt. Fee records belong to a barrister rather than to chambers, and it is not considered acceptable for chambers to withhold this information in lieu of any outstanding monies owed by a barrister.”

and paragraph 18, “If agreement cannot be reached you are recommended to take advantage of the Bar Council’s [Arbitration and Mediation Service](#)”.

Payment issues of barristers’ fees in legal aid cases

In criminal Crown Court defence legal aid work, barristers claim direct for their fees from the Legal Aid Agency.

In criminal prosecution work, barristers claim direct for their fees from the Crown Prosecution Service.

In criminal Magistrates Court defence legal aid work the money for the case is paid to the solicitor as part of their contract with the Legal Aid Agency, and the barrister claims from the solicitor as a disbursement of that fee. There is a [Protocol between the Bar and the London Criminal Courts Solicitors Association](#).

In family and civil legal aid work, there are different fee schemes depending on the type of work. In most of these fee schemes barristers will claim direct for their fees from the Legal Aid Agency, using the CCMS online billing system, but they can only claim for sums which are within the total amount of the legal aid ‘certificate’ (i.e. the Representation Order which allows legal aid expenditure up to a set amount) and it is the solicitor who is responsible for managing the certificate such that if costs are likely to exceed the legal aid amount on the certificate the solicitor has to apply to the Legal Aid Agency for an increase on the certificate. In some civil legal aid cases where the paying party is privately funded the Bar Council has produced [tailored contractual terms](#) that the barrister can use. There is a helpful page on the LAA website on [who to contact](#) in terms of which department deals with which matters.

Q.10.) A solicitor instructed me in a legal aid case. I prepared the case, but now at the last minute, the firm tells me that one of their in-house advocates has become available and, for financial reasons, the firm are taking the case back ‘in house’. However, the in-house advocate has insufficient time to prepare the case and is a less experienced advocate. I will not be paid for the preparation I did. What can I do?

ans.) If your professional client dis-instructs you, you cannot continue with the case (rS24.1). You should consider whether the solicitor might be in breach of Solicitors Regulation Authority (SRA) Principle 4 to “act in the best interests of each client” and the solicitor’s contract with the Legal Aid Agency (e.g. Civil Contract standard terms clause 7.2 “you must act in the best interests of your Clients and be uninfluenced by any factor other than the Clients’ (and potential Clients’) best

interests.”). In the wider interests of the administration of justice you should consider whether to report the matter to the SRA, and/or the LAA, for investigation. You are not under a code of conduct duty to report; that duty only applies to misconduct by a fellow barrister (rC66).

Q.11.) I’m a junior barrister in chambers and a solicitor has not paid me for the legal aid magistrates court work I did. I want to sue the solicitor, or at least for the chambers to take firm action to get my money, but senior figures in chambers have said that because the solicitor gives chambers a lot of important Crown Court cases for more senior members of chambers, my fees will not be chased. What can I do?”

ans.) The most junior members of chambers are in a vulnerable situation and you should seek support by consulting your chambers Equality and Diversity Officer. If chambers are failing to ensure payment for junior members in order to maintain a flow of work for more senior members, the chambers is likely to be in breach of rC110.3.i that chambers affairs “are conducted in a manner which is fair and equitable for all members of chambers.” All members of chambers are responsible for ensuring that this happens, and your E&D Officer can raise this issue within chambers to bring about a change of culture and policy.

Chambers should proactively chase the fees and can remind solicitors of their contract with the Legal Aid Agency, Clause 3.3b of the 2017 Standard Crime Contract: Standard Terms that with regard to payments to third parties “(i) all payments are made to them for their work within 30 days from receipt of a valid invoice”. The solicitor can therefore be warned that if they do not pay the fees agreed to the barrister, the barrister may report the matter to the LAA that the solicitor is in breach of the contract. Further information is in a [letter from the Chair of the Bar and Chair of the Young Barristers Committee](#).

Q.11.) I did an AGFS (Advocates’ Graduated Fee Scheme) Crown Court criminal legal aid defence case and the Legal Aid Agency (LAA) haven’t paid my fee, can I sue the LAA?

ans.) You should follow the procedure provided by the scheme itself. If your fee claim (AF1 claim form) is rejected, you can send in an appeal form (AF2 claim form), if that is unsuccessful you can request “Written Reasons”. On receipt of the written reasons you can appeal to a Costs Judge.

Q.12.) I did an AGFS Crown Court criminal legal aid defence case where a solicitor advocate was the ‘Instructed Advocate’ and received the full fee for the case but has failed to pay me my share as ‘Substitute Advocate’. What can I do?

ans.) If when you accepted the instructions you used something similar to the letter in Annex D of the [Graduated Fee Payment Protocol](#) then you can sue the solicitor for your fees.

Q.13.) I did an AGFS Crown Court criminal legal aid defence case where another barrister was the 'Instructed Advocate' and received the full fee for the case but has failed to pay me / or has not paid me as much as I think I am entitled as 'Substitute Advocate'. What can I do?

ans.) Follow the disputes resolution procedure under the Bar [Council's Graduated Fee Payment Protocol](#) paragraphs 49-55.

Q.14.

part a.) A solicitor firm has asked me to enter into a "fee sharing arrangement" with them for Crown Court defence work, whereby when I receive the Advocates' Graduated Fee, I share some of that fee with the solicitor. Is that OK?

ans.) No. This would be a [referral fee](#) in breach of rC10. The solicitor would also be in breach of their own contract with the Legal Aid Agency, where Clause 6.9 of the Standard Crime Contract: Standard Terms states that a solicitor must not receive referral fees. The LAA have informed the Bar Council that if a barrister is aware that a solicitor is taking referral fees in breach of the LAA contract, the barrister can report it to the LAA to investigate, and the LAA can maintain the anonymity of the barrister who makes the report.

part b.) But the solicitor is saying that because they will be doing diary management and other 'clerking' administration for me when they instruct me in the case, then my sharing the fee with them is not a referral fee.

ans.) It is a referral fee. Litigators are paid under the Litigators' Graduated Fee Scheme (LGFS) for their administration of the case. So, seeking to make a charge from the Advocacy fee for this 'administration' is a disguised referral fee.

part c.) A solicitor advocate did a preliminary hearing in the case and the firm have asked me to pay a percentage of my Advocacy fee to the firm in respect of that work. Is that OK?

ans.) Under the new AGFS Scheme these fees are paid separately, so this question does not apply. Under the old AGFS the solicitor advocate should be paid the standard appearance or PTPH fee as set out in the Statutory Instrument or Bar

Council's [Graduated Fee Payment Protocol](#). If the barrister pays more than that amount then it is likely to amount to a disguised referral fee because the 'surplus' will be in order to obtain present and future instructions from the firm, which is a referral fee.

Legal aid recoupment

Some civil legal aid cases are very long running and there is therefore provision for the barrister to claim payments on account. Problems arise when the solicitor fails to submit the final bill on the case and the Legal Aid Agency (LAA) are unable to assess the fees and decide on a final bill and whether a further payment is required or whether the payments on account exceed the total assessed bill and a recoupment of the overpayment is required. The LAA have often trawled through their records of cases many years old where there were payments on account made and no final bill was submitted, they then contact the barrister, threatening to recoup the payments on account. Sometimes the threat of recoupment is for a case that concluded more than 6 years ago, and it might be thought that the recoupment claim is out of time due to the Limitation Act. However, the time calculation for the Limitation Act begins from the date at which the debt was known, i.e. from when the final bill was submitted. So, in these cases the time period for the Limitation Act has yet to begin, because the fees have not been assessed – see *LSC v Henthon*.

Q.15.) The Legal Aid Agency are seeking to recoup from me fees that they paid me 10 years ago. These fees were either payments on account, or an alleged overpayment. Do I have to return the money?

ans.) There is some guidance on the Bar Council's [website](#). This may be a situation whereby you received payments on account during the case, and then the solicitor, who is responsible for submitting the final bill to the LAA failed to submit the final bill. You should engage with the LAA official who contacted you regarding the recoupment. Often the approach will work whereby you ask the LAA to treat the payments on account received, as if they were the final bill, and close the case and consequently no recoupment is made. The above link to the section on our website includes a standard [form](#) one department of the LAA sometimes sends out and that includes a tick box for just such a purpose. If you have not received such a form, the options on that form remain the ones you can consider.

In some cases, a barrister will have received an overpayment, i.e. the payments on account, then the final bill was submitted and the LAA paid the final bill and in error failed to deduct the payments on account from that figure. Where you did receive an overpayment, you should return the element of overpayment. Sometimes the LAA computer system indicates an overpayment, but on further investigation turns out

not to have been so. You are therefore entitled to ask the LAA for the evidence that it was indeed an overpayment.

Q.16.) I received a civil legal aid overpayment in error more than six years ago, in that the solicitor submitted the final bill and the LAA paid my fees but forgot to deduct from the final payment the payments on account. The LAA have now spotted the error and asked for the return of the element of overpayment. It is more than the 6 year expiry under the Limitation Act, so I am under no legal duty to return the money. Given the many legal aid cases I have done over the years where I did not receive payment, I feel morally justified in retaining the overpayment, to help to balance the equation. Is that OK?

ans.) No. If you received money from public funds to which you were not entitled, you should repay it irrespective of the passage of time (see for example CD5).

Q.17.) I did a civil legal aid case. The fees for the case had to be assessed at the end of the case, but when the solicitor submitted the costs for assessment they failed to include my costs, and the Legal Aid Agency are now seeking to recoup my payments on account on the grounds that my fees were never assessed.

[The Civil Legal Aid \(General\) Regulations 1989](#) regulation 105 states that the solicitor is responsible for submitting both their costs and counsel's costs for assessment. Either the solicitor could be asked to correct their mistake by submitting counsel's costs to the LAA for assessment, or the barrister could contact the LAA direct and request that their payments on account be treated as the final bill and for the case to be closed.

Work which transpires was not covered by a legal aid certificate

When a barrister receives an instruction from the solicitor and the solicitor says that legal aid has been granted, the barrister should not commence work until they receive a copy of the Representation Order (the legal aid 'certificate'). See for example the *LAA Costs Assessment Guidance: for use with the 2013, 2014 and 2015 Standard Civil Contracts*, "10.12 It is essential that both fee earners and counsel ensure that the legal aid certificate covers all the work that needs to be done for the legally aided client." and the *LAA Crime Contract Specification*, "10.43 If you instruct Counsel, the instructions delivered must include a copy of the Representation Order". In practice some firms are poor at providing a copy of the Representation Order, and the chambers should engage with them towards best practice.

Q.18.

part a.) I was instructed in a legal aid case. The solicitor told me that legal aid had been granted and they would send me a copy of the legal aid certificate, but they failed to do so. I am half way through the case and now find out that no legal aid is in place. Can I withdraw?

ans.) No. There is no provision under the BSB Handbook to withdraw in this situation, leaving the lay client without representation. You may seek a privately funded fee from the solicitor given that there is no legal aid in place.

part b.) As above, except that I have only discovered after the case has concluded that there was no legal aid in place. What can I do?

ans.) You may be able to claim in the civil courts against the solicitor for your fees, but this is a legal question and the Bar Council does not give legal advice. If the solicitor deliberately deceived you in saying there was a legal aid certificate in place when they knew there was not, you may wish to report them to the SRA for breaching SRA Handbook principle number 2, the solicitor's duty to act with integrity.

Q.19.) I did a family/civil legal aid case. My fees were £20,000 and the solicitor's fees were £30,000. When the solicitors submitted the bill for £50,000 to the LAA, the LAA replied that the legal aid certificate for the work was for £30,000 and that is all they are going to pay. The solicitor has asked me to therefore only accept £10,000, do they have a right to insist?

ans.) No. The solicitor is responsible maintaining the legal aid certificate (representation order) and should have applied to the LAA to have the certificate increased when work was coming close to the limit. Under the LAA regulations (quoted below) the solicitor has to pay you in full, and it is the solicitor who has to 'take the hit' in their own fees. However, if you want to maintain good relations with the firm, you might out of goodwill choose to accept a lower fee, provided it does not constitute payment of a referral fee.

Costs Assessment Guidance: for use with the 2013, 2014 and 2015 Standard Civil Contracts "Impact on counsel's fees and disbursements.

11.9 It is primarily the provider's fee earner who is responsible for monitoring the total costs under the legal aid certificate and for ensuring that those costs are kept within the costs limitation.

11.10 In general, if the total of the counsel's fees and the provider's costs exceed the costs limitation on the legal aid certificate, counsel should be paid in full and the shortfall will be borne entirely by the conducting provider."

Mixed Funding / Topping Up

The Legal Aid, Sentencing and Punishment of Offenders Act 2012, states:

28(2) "A person who provides services under arrangements made for the purposes of this Part must not take any payment in respect of the services apart from— (a) payment made in accordance with the arrangements, and (b) payment authorised by the Lord Chancellor to be taken."

In other words, if a barrister is being paid for a case from legal aid, then they are not allowed to additionally receive private fees for the same case, unless the Legal Aid Agency (on behalf of the Lord Chancellor) gives permission.

Q.20.) The lay client has a legal aid certificate (representation order) which entitles the lay client to be represented by a junior advocate. The lay client's mother would like to contribute some extra money so that the junior advocate hourly rate is 'topped up' to a QC hourly rate, to enable the lay client to be represented by a QC instead. Is that OK?

ans.) No. Not unless the LAA give specific permission because this would be in breach of the LASPO Act quoted above.

Q.21.) The lay client has legal aid certificate for representation by a junior advocate. The lay client's mother would like to contribute some extra money so that in addition to the junior advocate paid for on legal aid, the lay client can also have a QC paid for privately. Given that neither barrister will be receiving 'mixed funding' i.e. they will individually be receiving only one type of funding, is that OK?

ans.) Technically it might not be a breach of the Act for the barristers, but it could be a breach for the solicitors in handling two sources of funding. The barrister should consult the LAA. If the LAA gives permission then it is OK.

Q.22.) The lay client has legal aid certificate for representation by a junior advocate. The lay client's mother would like to pay for a QC, not to represent the lay client in court, but to instead give a legal opinion on an aspect thrown up by the case. Is that OK?

ans.) This may be OK, but the LAA should be checked with, and if they give permission then it is permitted.

Taxation

The Bar Council's "[Taxation and Retirement Benefits Guidance](#)" helps self-employed barristers to understand their tax situation.

Q.23.) I have done a case where the solicitor is based in the UK but the lay client is abroad, do I charge VAT?

ans.) See the section entitled "VAT and work for foreign clients" in paragraphs 284-291 of the "[Taxation and Retirement Benefits Guidance](#)"

Q.24.) I am a barrister whose earnings are below the threshold where I am required under HMRC rules to register for VAT. But my clerks tell me that every barrister must be VAT registered, is this correct?

ans.) You are not required to register for VAT if your earnings are below the threshold. However, if you do any criminal legal aid work it will be wise to do so. In criminal legal aid Crown Court defence work under the Advocates' Graduated Fee Scheme, if you are the 'Instructed Advocate' you have to claim from the LAA not only your own fees but also the fees of any other barrister who worked on the case (called 'Substitute Advocates'). So, for example if a Substitute Advocate, who is VAT registered has done £500 work on the case, the SA will claim £500 + VAT from you. But you are only able to claim £500 without VAT from the LAA, and will be out of pocket as you will have to pay on the difference to the SA. See paragraphs 26, 35, 60-63 of the Bar Council's [Graduated Fee Payment Protocol](#) and paragraphs 201-205 of the Bar Council's [Taxation and Retirement Benefits Guidance](#).

Q.25.) I am about to start a pupillage as an employed barrister. Paragraphs 63-70 of the Taxation Handbook is on Pupillage Awards and describes an option where a pupil in their first six months can have their pupillage award tax free. Does this option also apply to pupils at the employed Bar?

ans.) No. Paragraph 1 of the [Taxation Handbook](#) makes clear that it sets out the taxation arrangements for self-employed barristers. Our understanding is that employed pupils are taxed on the normal basis for employees from day one, and so the income from a pupillage award for an employed barrister would be treated as employment income.

Q.26.) I am a self-employed barrister who sometimes does work for a local authority. The local authority has sent me an IR35 letter. I am concerned that the

effect could be that I would no longer be self-employed for tax purposes. What should I do?

ans.) The “IR35” rules apply where an entity contracts with a personal service company (“PSC”) for the services of an individual in circumstances such that, in substance, the individual is an employee of that entity (or would be but for the insertion of the PSC). If the rules apply, amounts received by the PSC are treated as the earnings of the individual and the PSC is liable to operate PAYE etc. What changed on 6th April 2017 is that, where public sector entities contract with PSCs, it is the public sector entity not the PSC which now has to assess whether or not the rules apply and if the rules do apply operate PAYE etc.

This is all very unlikely to be relevant to barristers. First, few barristers will use PSCs. Secondly, of those few, very few will enter into arrangements amounting to quasi-employment. It may be possible for, say, someone specialising in care cases to work mainly for a single local authority and possibly in such a way that he or she was a quasi-employee – but it is unlikely that such a person would use a PSC.

In light of this, barristers receiving letters like this can ask for the assessment to be carried out as soon as possible so that they can continue to be paid as self-employed contractors in the usual way.

Q.27.) I am a self-employed barrister. When I bill for my work, do I add VAT to my travel expenses?

ans.) Chapter 6 of the [Taxation Handbook](#) is on VAT. You can only charge VAT if you are VAT registered. If you are VAT registered you charge VAT on those items of your services which are within the scope of VAT (see paragraph 182). Paragraph 209 gives examples of items that are within the scope of VAT and so VAT would be charged. They include petrol, parking, taxis and hotel bills. Paragraph 213 gives examples that are “zero rated” and so VAT would not be charged. They include travel by public transport.

Important Notice

This document has been prepared by the Bar Council to assist barristers on matters of professional conduct and ethics. **It is not “guidance” for the purposes of the BSB Handbook I6.4, and neither the BSB nor a disciplinary tribunal nor the Legal Ombudsman is bound by any views or advice expressed in it.** It does not comprise – and cannot be relied on as giving – legal advice. It has been prepared in good faith, but neither the Bar Council nor any of the individuals responsible for or involved in

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