Patrick J. O'Gara

Skadden

Partner, London

Tax Controversy and Litigation



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Education

Postgraduate Diploma in Legal Practice, Nottingham Law School, 2003

LL.B., King's College, London, 2002

Bar Admissions

England & Wales

Patrick O'Gara leads Skadden's London Tax Controversy Group. He advises on matters involving U.K. tax law, including international tax planning and dispute resolution, and has represented many of the world's largest multinational groups.

Mr. O'Gara assists in developing and defending global and regional tax strategies and resolving high-stakes domestic and cross-border tax disputes in a number of sectors. He has significant experience handling tax matters related to innovation and intellectual property, cross-border financing, transfer pricing and supply chain restructuring, as well as mergers, acquisitions and joint ventures. He regularly counsels clients on structuring U.K. inbound and outbound investments, cross-border mergers, corporate redomiciliations and IPO planning.

In addition, Mr. O'Gara advises on the impact of U.K. and international tax policy developments, with a focus in recent years on OECD/Inclusive Framework Pillar Two rules and their implementation across a wide range of jurisdictions.

Mr. O'Gara also represents multinational clients in complex and contentious audits and disputes involving HM Revenue & Customs (HMRC). His sector experience spans financial services, digital services and technology, industrial and consumer goods, health care, pharmaceuticals, and oil and gas services. Mr. O'Gara has acted on the resolution of a broad range of disputes, including complex transfer pricing and permanent establishment matters. He has also settled a range of issues with HMRC regarding the U.K.'s diverted profits tax and challenges relating to the recharacterization of supply chain arrangements. In addition, Mr. O'Gara has assisted clients engaged in HMRC's high-risk corporates programme and profit diversion compliance facility.

Mr. O'Gara advises extensively on U.K. and European tax and policy matters. His work includes developing and negotiating advance pricing agreements (APAs) and mutual agreement procedures (MAPs) with competent authorities in the U.K. and internationally.

Before joining Skadden in 2025, Mr. O'Gara was a partner at another global law firm, where he counseled clients on:

Supply Chain Planning and Business Structuring

- global and European supply chain and financing arrangement restructurings in response to business changes and tax policy developments, including the OECD's BEPS initiative
- restructuring issues related to the U.K.'s offshore IP receipts legislation and associated controversy matters
- business line structuring and strategy for entry into new regions and markets

Transfer Pricing Controversy

- engagement in HMRC's profit diversion compliance facility
- investigations by HMRC's Fraud Investigation Service
- penalty mitigation and penalty suspension agreement negotiations with HMRC
- exit tax and IP valuation disputes with HMRC following post-acquisition business integrations
- a broad range of digital services tax issues, including the resolution of HMRC enquiries

- EU state aid risks and HMRC recovery proceedings
- defence of global and European IP licensing arrangements, including transfer pricing and characterisation issues
- mitigation of double taxation arising from transfer pricing adjustments through MAP in the U.K. and internationally

Cross-Border Financing and Investment

- cross-border financing and investment into the U.K. and U.S., including controversy relating to hybrid rules
- U.K. controlled foreign company (CFC) controversy matters relating to outbound financing arrangements
- a broad range of enquiries into U.K. inbound financing, including transfer pricing and anti-avoidance issues

Innovation and Intellectual Property

- structuring cross-border R&D arrangements
- cost-sharing and related funding arrangements
- the development and implementation of U.K.-based innovation strategy, including with regard to the U.K. patent box
- tax structuring aspects of company acquisitions and IP integration

In recognition of his work, Mr. O'Gara is cited in *The Legal 500* as "one of the best UK and international tax lawyers operating in the UK market." He is also recognised by *Chambers Global*, *Chambers UK* and *Chambers Europe* in both the Tax and Tax: Contentious categories, is ranked as a Highly Regarded practitioner by *ITR World Tax* and has been named one of Lawdragon's 500 Leading Global Tax Lawyers.