

Professor Geoffrey Morse

Professor of Corporate and Tax Law

[Birmingham Law School \(/schools/law/index.aspx\)](/schools/law/index.aspx)

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About

Professor Geoffrey Morse is the general editor of *Palmer's Company Law* and the author of several books and articles on company law, tax law and partnership and LLP law.

Qualifications

- LLB 1968 (Newcastle)
- Barrister (Lincoln's Inn) 1971

Biography

Geoffrey Morse joined Birmingham Law School in 2004 after sixteen years as the Professor of Company Law at the University of Nottingham. Starting in 1968, he has previously taught at the Universities of Nottingham, East Anglia and Liverpool. He was head of school at Liverpool from 1983-1988 and at Nottingham from 1994 to 1999. Since 2010 he has been part-time.

He has held visiting appointments at the Universities of Cape Town, Durban, Singapore, where he was the David Marshall Professor of Law in 2002, and as a Canterbury Fellow at the University of Canterbury in New Zealand. He was most recently a visiting professor at the National University of Singapore in 2011

Teaching

- Company Law
- Tax Law
- Partnership and LLP Law

Postgraduate supervision

- Professor Morse is no longer able to take on research students.

Research

His research and teaching interests are in the fields of corporate, partnership and tax law. He is the co-ordinating editor of *Palmer's Company Law*. He is also a member of the European Association of Tax Law Professors. He has written over 40 articles in academic journals, together with 18 books, on each of his three areas of interest. Most recently he has been involved in managing, and contributing to, the complete rewrite of *Palmer's Company Law* to take account of the Companies Act 2006 (completed in (October 2009), as consultant editor for the Partnership Law title in *Halsbury's Laws of England*, producing the 7th edition of his book on Partnership law, the 7th edition of *Davies: Principles of Tax Law* with David Williams and the second edition of *Palmer's LLP Law*.

Other activities

Within the School he is the director of law examinations

Publications

His principal recent publications include:

- *Palmer's Company Law*, Sweet and Maxwell, releases to 139 (2013).
- *Davies: Principles of Tax Law* (7th edition), Sweet and Maxwell, 2012, with David Williams
- *Palmer's Annotated Guide to the Companies Act 2006*, 2nd edition, Sweet and Maxwell, General and contributing editor, 2009
- *Partnership Law* (7th edition) OUP 2010
- *Palmer's LLP Law*, 2nd edition Sweet and Maxwell, 2011.
- *Grays Timber Products Ltd v HMRC*: valuing employee shares with non-assignable rights – implications for capital gains and inheritance taxes [2010] BTR 210-217

- A confusion of facts, opinion and law? Employment income expenses and questions of fact and law: *HMRC v Banerjee in the Court of Appeal*. [2010] BTR 485-492
- *Value Catering Ltd v HMRC*: the use of European case law in interpreting categories of zero-rated supplies in VAT - supplies of cold food for consumption off the premises [2012] BTR 155-163
- *Sub One Ltd v HMRC*: applying EU principles to the zero-rating provisions of UK VAT law: the limits of discretion [2013] BTR 28-34
- A question too far? Identifying separate supplies to separate recipients from a single transaction whilst circumventing the CJEU's response to a reference: *HMRC v Aimia Coalition Loyalty UK Ltd* [2013] BTR 287-298 (with Prof De la Feria)

