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## Ross G Anderson

Advocate

Year Of Call: 2013



email [ross.anderson@advocates.org.uk](mailto:ross.anderson@advocates.org.uk)  
tel 07717 797902  
linkedin [Visit Profile](#)

*"Very thorough and gets to grips with complex issues quickly. He's so commercial, practical in his approach and proactive. He is hugely impressive."*

Chambers 2020, Commercial Dispute Resolution

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### Practice Areas

Administrative & Public Law  
Alternative Dispute Resolution  
Banking, Finance and Pensions  
Civil Liberties, Human Rights and EU Law  
Commercial Dispute Resolution  
Company  
Construction  
Information Technology  
Intellectual Property  
International Law  
Professional Liability  
Real Estate Litigation  
Restructuring/Insolvency  
Shipping  
Tax  
Trusts and Succession

### Court and Tribunal Experience

UK Supreme Court, Court of Session, Election Court, Sheriff Appeal Court, Upper Tribunal (TCC), Scottish Land Court, Sheriffs Principal, sheriff courts, First-tier Tribunal, Employment Tribunal, domestic and international arbitrations

### Qualifications/Education

LLB (Hons), PhD, DipLP  
University of Edinburgh  
FCIArb

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### Practice Profile

Ross is ranked Band 1 by Chambers & Partners for Commercial Dispute Resolution (2023, 2022) and Real Estate Litigation (2022). He is also ranked for Restructuring and Insolvency, and Tax. He is ranked in the Legal 500 (2023) as a Band 1 Leading Junior in commercial disputes. He is ranked also for Administrative and Public Law and for Property and Construction.

*"He is a first-rate junior counsel - a go-to advocate in commercial, property and sports disputes. He is excellent to work with." "He is incredibly intellectually sharp, and his opinions and analysis are first rate."* (Chambers 2023)

*"Ross is excellent with clients; he has a brilliant ability to appease and calm clients while also being firm, decisive and straight-talking. He is very thorough and has a fantastic sense of commerciality. He is very able on his feet and he has got an amazing ability to get to grips with vast quantities of documentation and huge amounts of detail"* (Chambers, 2021, Commercial Dispute Resolution)

*"he is extremely good, but he is also a very good communicator and an excellent advocate."* (Chambers, 2020, Commercial Dispute Resolution)

*"Highly intelligent, great with clients and very approachable."*

(Chambers, Commercial Dispute Resolution, 2020)

*"Very impressive ability to translate academic skills into practical advice to clients. Good on his feet as well"* (Chambers, 2019, Real Estate Litigation) *"He's a junior with an extremely good sense of commerciality and pragmatism and has an excellent manner when dealing with solicitors and clients." "He's very good on particularly complex technical disputes."* (Chambers, 2018, Commercial Dispute Resolution; Real Estate Litigation) *"He has a fantastic ability to get to grips with the commercial reality of a dispute, as well as the legal and factual issues."* (Chambers, 2017, Commercial Dispute Resolution)

Ross's practice focuses on commercial dispute resolution, company and insolvency law, property law, trusts and tax. He appears regularly in the Commercial Court. Ross is a standing junior counsel to HM Revenue



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### Languages

German  
French

### Memberships/Appointments

- Standing Junior Counsel to HM Revenue and Customs (2015-)
- Fellow, Chartered Institute of Arbitrators (FCIArb) (2017-)
- Panel Counsel, Equality and Human Rights Commission
- Honorary Research Fellow, School of Law, University of Glasgow (2014-)
- Fellow, European Law Institute (2012-)
- Visiting Professor of Immovable Property Law, Institute of Law, Jersey (2010-2015)
- Snell Visitor, Balliol College, Oxford (2012)
- Convener, Obligations Sub-Committee, Law Society of Scotland (2010-2012)

### Selected Publications

- R G Anderson (ed) *Scots Commercial Law* (2<sup>nd</sup> edn 2022), author of chapters on 'Juristic Persons', 'Partnerships, LLPs and LPs', 'Money and Debt', 'Corporate Insolvency' and 'ADR'
- 'Borrowing on the Undertaking: Scottish Statutory Companies' in MacPherson/Hardman (eds) *Floating Charges in Scotland* (2022)
- 'Schottland und Europa nach dem Brexit' in Kramme/Baldus/Schmidt-Kessel (eds) *Brexit: Privat- und Wirtschaftsrechtliche Folgen* (2<sup>nd</sup> edn 2020) § 25 (with Alex Sutherland)
- 'Formation of Contract' in S Vogenauer (ed) *Commentary on the Unidroit Principles of International Commercial Contracts (PICC)* (2<sup>nd</sup> edn 2015)
- 'Words and Concepts: Trust and Patrimony' in A Burrows, D Johnston and R Zimmermann (eds) *Judge and Jurist: Essays in Memory of Lord Rodger of Earlsferry* (2013)
- *Assignation* (2008)

Numerous other articles, notes and reviews in legal journals

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## Company law

Sole counsel for petitioner in Court of Session unfair prejudice petition (2022)

Junior counsel for assignee from administrators of company's claims for breach of duty against former directors  
Court of Session (2019-2021) (to David Thomson QC)

Junior counsel in multiple Court of Session actions seeking eight figure sums relating to alleged breaches of directors' duties in relation to Black Sea energy business, numerous international elements (London, Luxembourg, Malta, Italy, Turkey, Cayman Islands and Bulgaria) (2017-2020) (to Roddy Dunlop QC)

### R v R, 2019-

Unfair prejudice petition following misappropriation by one shareholder of company's assets.

Junior counsel for respondent director in Court of Session misfeasance claim under s 212 Insolvency Act 1986 (2018) (to David Thomson QC)

### G v G, 2018

Unfair prejudice petition with interim orders to allow company to continue to trade following misappropriations

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## Commercial Dispute Resolution

Junior counsel for defender in PBA on plea of *forum non conveniens* in actions brought in respect of SLPs trading as London-based hedge funds (2019-2020).

### Archer, Noter [2019] CSOH 15

Note in Petition process for recall of order made under s 1 of the Administration of Justice (Scotland) Act 1972, following recall of worldwide freezing order by High Court in London: [2018] EWHC 671 (Comm); instructed for defender in four related commercial actions (\$10m) (junior to Roddy Dunlop QC).

### PRA Group (UK) Ltd v Reilly [2018] SC GLA 59

Counsel for Pursuer assignee of credit card receivable, opposing pleas of prescription under Scots law and English law in context of consumer credit agreement; arguments on validity of choice of law in consumer contract under Rome I and Rome Convention



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#### Lectures

- Commercial Disputes and Arbitration, Faculty Arbitration Conference (2019)
- Contractual Interpretation, Global Law Summit, London (2015)
- Security over Intangibles, Paul-André Crépeau Centre for Private and Comparative Law, University of McGill, Montréal, and Quebec Bar Association, Canada (2013)
- Ross has lectured on the LLB, the Diploma in Legal Practice, and on the Corporate and Financial Law LLM at Glasgow University, teaching courses on Company law, Property and trusts law; Debt Finance and Corporate Restructuring

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**Promontoria (RAM) Ltd v Moore [2017] CSOH 88, 2018 SCLR 299**  
Commercial court decision on assignability of bank guarantee

#### **Northbay Pelagic Ltd, Petr (2016-2017)**

Counsel for Petitioner obtaining order from Court of Session for two dawn raids under s 1 of the Administration of Justice (Scotland) Act 1972 for recovery, custody and detention of laptop computers to preserve data for use in multiple litigations in Scotland and High Court of Justice in London ([2018] EWHC 2038 (Ch)); junior counsel to R R McIlvride QC in s 47(2) motion for interim delivery of data; and at hearing on Petition and Answers for excerpting of data held on devices.

**Tayside Contracts v D Geddes (Contractors) Ltd [2017] CSOH 108**  
6 day commercial roll proof on question of whether goods conformed to contract (junior to Robert Howie QC)

**Junior counsel in US\$10m claim for consequential losses arising out of a breach of contract (2016-2018) (Commercial Roll, Court of Session)**

#### **@Sipp (Pension Trustees) Ltd v Campbell, 2016**

Sole counsel for Pursuer against senior counsel for the Defender; successfully disposing of argument that Pursuer pension fund had no title to sue to enforce loan and heritable security following restructuring of fund

**Sole counsel for defenders in various Court of Session cases involving six and seven figure claims for damages to sub-sea cables**

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## Restructuring and Insolvency Law

**AISL (in administration) (2021):** sole counsel for respondent purchasers of commodities from company in administration; motions under s 47(2) Court of Session Act for interim delivery of commodities from warehouses in England pending resolution of petition for directions (2021)

**B Ltd (2021):** sole counsel for administrators seeking directions in relation to request for holding of in person creditors meetings in context of COVID restrictions.

Advice in relation to disclaimer of English land by Liquidator of a Scottish company (2020)



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He is commercial, decisive  
and straight-talking when  
giving advice and is  
perceptive and persuasive  
when in court.

Chambers 2016

Commercial Dispute Resolution

#### Joint Liquidators of the Scottish Coal Company Ltd v Scottish Environmental Protection Agency 2014 SC 372

Junior counsel for the liquidators in Note for directions to disclaim ownership of Scottish land to which significant environmental liabilities attached (to D P Sellar QC).

#### Real Estate Litigation

##### Ventgrove Ltd v Kuehne + Nagel Ltd [2022] CSIH 40

Sole counsel for intervener in relation to validity of exercise of break option for an amount "plus VAT properly due".

##### MXM Property Solutions Ltd v Malik [2022] UT 24

Successful appeal for factor in relation to competence of use of NOPLs for outstanding factoring charges in relation to one of largest residential developments in Scotland.

##### Leafrealm Land Ltd v City of Edinburgh Council [2021] CSIH 24 affg [2020] CSOH 34

Junior counsel for Pursuer in proof and reclaiming motion re alleged ransom strip in central Edinburgh (to Roy Martin QC and Jonathan Lake QC)

##### Club Los Claveles v First National Trustee Company Ltd [2020] CSIH 33, 2020 SC 504 affg [2019] CSOH 66

Sole counsel in action seeking specific implement of execution of deed of assumption, retirement and conveyance of professional trustee in timeshare structure following notice of termination of appointment.

##### Legal & Equitable Nominees Ltd v Scotia Investments LP [2019] SAC (Civ) 23, 2019 SLT (Sh Ct) 193

Question of validity and sufficiency of calling up notices served on English limited partnership and its general partner.

##### British Waterways Board v Arjo Wiggins Ltd and BSW Timber Ltd [2017] SAC (Civ) 15

Construction of Assignment of cedent's interest under a Wayleave Agreement.

##### Thrumster Estate Ltd v Mindt 2017 SLT (Land Ct) 1

Significant experience of real estate arbitrations, both international and domestic, under the Scottish Arbitration Rules; as well as of ancillary court applications.



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## Tax Law

Revenue & Customs Commissioners v NHS Lothian [2022] UKSC 28 Successful appeal for HMRC dealing with historical Fleming  
claims: standards of proof and evidence of input tax claims; EU law principle of effectiveness and state fault (junior to David Thomson KC).

DCM (Optical Holdings) Ltd v Revenue & Customs Commissioners [2022] UKSC 26 affg 2021 SC 123  
Successful appeal for HMRC to the Inner House in relation to implied statutory powers in relation to VAT assessments and repayment credits. Successfully opposed appeal to Supreme Court (junior to David Thomson KC).

McCann Media Ltd v Revenue & Customs Commissioners [2022] UKFTT 104 (TC)  
Sole counsel for HMRC successfully opposing IR35 appeal by PSC of sports broadcaster.

Moulds v Revenue & Customs Commissioners [2021] CSIH 29, [2021] STC 1077  
Junior counsel to David Thomson KC in VATA sch 10 case (taxpayer appeal to UKSC outstanding).

Balhouses Holdings Ltd v Revenue & Customs Commissioners [2021] UKSC 11, [2021] 1 WLR 2164  
Construction of sale and leaseback under sch 10 VATA. Presented oral submissions to the Supreme Court (junior to Kieron Beal QC).

M v Revenue & Customs Commissioners [2021] UKFTT 130 (TC)  
Sole counsel in week long evidential hearing opposing appeal against discovery assessments

HMRC v Frank A Smart & Son Ltd [2019] UKSC 39, [2019] 1 WLR 4849 affg 2018 SC 229 affg [2016] STC 1956  
Question of whether VAT input incurred on acquisition of Single Farm Payment Entitlements deductible (junior to Kieron Beal QC).

Clark's Executors v HMRC [2019] UKFTT 473 (TC)  
Sole counsel for HMRC against leading English tax counsel, successfully opposing appeal that termination payment of £18 million was a payment on account of disability under sections 401 and 406 ITEPA.

Glasgow School of Art v HMRC [2019] UKUT 173 (TCC), [2019] STC 1284  
Sole counsel for HMRC successfully opposing appeal against senior counsel for the Appellant in relation to proper characterization of VAT supply.



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[Redwood Birkhill Ltd v HMRC \[2018\] UKUT 189 \(TCC\), \[2018\] STC 1445](#)

Sole counsel for HMRC successfully opposing appeal against senior counsel for Appellant in relation to proper characterization of VAT supply.

[Butlers Ship Stores Ltd v HMRC \[2018\] UKUT 0058 \(TCC\) affg \[2016\] UKFTT 501 \(TC\)](#)

Sole counsel for HMRC before FtT and UT in designated complex case dealing with the interaction of the Community Customs Code, the Excise Duty Directive and domestic law concerning duty liability of £1.7m

[HMRC v Findmypast Ltd 2018 SC 24 affg \[2016\] STC 1107](#)

VAT supply - online credits – whether face value vouchers

[Pattullo v HMRC \[2016\] STC 2043, PTA refused: \[2017\] CSIH 3](#)

Sole counsel for HMRC successfully opposing appeal challenging discovery assessment for tax avoidance scheme involving capital redemption contracts.

## Public Law

[SO v Secretary of State for the Home Department \[2019\] CSIH 36 affg \[2018\] CSOH 50](#)

Sole counsel for SSHD at first instance and in Inner House obtaining dismissal of petition for judicial review of refusal of Article 8 private life medical claim.

[Abdullahi v Secretary of State for the Home Department \[2018\] CSOH 38](#)

Sole counsel for the Secretary of State in bias challenge to decision of FtT judge.

[Morrison v Alistair Carmichael MP 2016 SC 585 and 598 \(Election Court\)](#)

Junior counsel (to Roddy Dunlop QC) for Respondent MP successfully opposing first election petition in Scotland in fifty years

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## Human Rights Law

[1787/15 Paul Lamb v United Kingdom \(2015\) 61 EHRR SE7](#)

Drafted Mr Lamb's ECHR application following decision of UKSC in *R (Nicklinson)* [2015] AC 657 (junior to Andrew Smith QC)

[Ross, Petitioner \[2015\] CSOH 123, 2015 SLT 617](#)

Junior counsel for petitioner in judicial review of Lord Advocate's guidance on prosecutions for assisted suicide (to Aidan O'Neill QC)

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## Trusts and Succession

[Gray's Exrs v Manson's Exrs \[2017\] CSOH 25](#)

Construction of informal testamentary writings

[Auchnie v Auchnie's Exrs 2015 SC 320](#)

Counsel for executors