



Thomas Lowe QC

Call: 1985

QC: 2008

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Clerks' Details

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Nick Redmond

Qualifications and Appointments

- Called to the Bar in 1985 and took silk in 2008
- Upper Second Class degree (LLB) from London School of Economics
- First Class LLM at Cambridge.
- Inner Temple Queen Elizabeth scholarship at the Bar and a number of prizes at The College of Law

“He is a very clever guy”

Chambers & Partners 2014

Practice Overview

Tom has acted in numerous reported and high-profile cases and cross-border disputes before a large variety of tribunals in a number of different jurisdictions. Much of his work stems from collapses of complex investment structures and from high-value cross-border private client disputes.

He has developed a substantial offshore practice and is one of the very few barristers who have had full and not merely ad hoc practising certificates in both the BVI and the Cayman Islands. Hence he has acted for a variety of different parties in hedge fund and banking disputes. *Bear Stearns, Re Sphinx, Re Medley Opportunity Fund* in the Cayman Islands and *Kingate Global Fund v Kingate Management Ltd* in Bermuda.

He is regularly called upon to give expert evidence on both UK and offshore law in the US, on matters of company law and the liability of fiduciaries.

Many of the cross-border disputes such as *SAAD v AHAB* have involved asset tracing in the context of commercial or financial fraud, but he has had to apply this knowledge in cases in which the primary focus might be as diverse as professional negligence, financial services, shareholder disputes or even judicial review.

Tom has also been involved in a number of leading high value trust and probate cases. Although these cases or his involvement tends to be confidential, reported examples include well-known decisions such as *Walker v Stones* and *Al Bassam* in the UK, *Re A v N* and *Re Circle Trust* in the Cayman Islands and *Wang Din Shan v Nina Wang* in Hong Kong.

Tom is ranked as a leading silk in *Chambers & Partners, 2014* where he is described as an *“extremely impressive and intelligent advocate who always sees the big picture”*.

In previous years the directories have described him as a *“tough advocate who has a real knack of getting his arms around a case”* (*Chambers & Partners*). Not only is he *“recognised for his work on high-profile cases, including those with an offshore component”* but he is also *“very highly thought off - very careful and good at planning a case”* (*Chambers & Partners*). He is *“popular with clients and has a good courtroom style”* and has *“an imposing presence in court”* (*Chambers & Partners*).

Memberships

- Chancery Bar Association
- Commercial Bar Association
- British and German Jurists Association



Trusts, Tax, Probate and Estates

Tom has frequently been instructed to act on behalf of clients in contentious well-known trust matters, mostly offshore and high value probate cases. Although the cases, or his involvement, are often confidential, he has appeared in a number of important reported cases on trust matters such as *Walker v Stones* (UK the test for dishonesty in exoneration clauses), *Re Circle trust* (status of protectors and duties of trustees) and *Re BIO Trust or A v N* (duties of trustees and effect of forfeiture clauses).

Much of his probate work involves cross-border disputes with complex estates such as *Al Bassam v Al Bassam*, in which the English Court of Appeal considered how it would deal with human rights objections to a trial of a probate claim under sharia law. He spent several years, until its final conclusion acting as a junior in the UK for the ultimately successful defendant in the long running Hong Kong case of *Wang Din Shen v Nina Wang*, in which the Court of Final Appeal gave a definitive explanation of the differences between the defences to probate claims.

He has also acted successfully on behalf of purveyors of tax loss schemes in cases such as *Frehswtaer v KUH* and developed an expertise in the human rights aspects of cross-border enforcement of tax obligations, a subject on which he has spoken at international conferences. He is currently instructed in ongoing judicial reviews in the Cayman Islands in *MHI Investments v Cayman Islands Tax Information Exchange Authority*, a case arising from challenges in Australia and the UK to tax avoidance structures.

Tom regularly writes papers and lectures on trust law issues and is currently involved in promoting offshore trust arbitrations.