



Thomas Lowe QC

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Clerks' Details

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Qualifications and Appointments

- 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

Memberships

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

“A fantastic trial advocate - he is excellent in court.”

Chambers & Partners 2021

Publications

- [Arbitration of Trust Disputes](#) (2016) *Issues in National and International Law*
- [Vindicating shareholder rights under nominee and custodian agreements](#) (2015) *Butterworths Journal of International Banking and Financial Law* (6) JIBFL 331
- [Alkers et al \(as joint official liquidators of Saad Investments Company Limited\) v Samba Financial Group](#) (2014) *Wilberforce Legal Digest* (Issue 1) March 2015
- [Mixed and multiple derivative claims to address reflective loss problems](#) (2014) *Trusts & Trustees* 20 (9): 930-032
- [Is liability of trustees for losses in share portfolios illusory?](#) (2012) *Corporate Rescue Insolvency*
- [How many times can I do this? Independent fund directorships](#) (2012) *Butterworths Journal of International Banking and Financial Law*

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 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, 2021 which describes him as ***“A fantastic trial advocate - he is excellent in court.”***, ***“A devastating cross-examiner. A real iron fist in a velvet glove.”***, ***“He is excellent and knows the Caymans inside out.”*** and is ***“Very creative and an intellectual powerhouse.”***

The Legal 500 2021 edition describes Tom as ***“He is user-friendly, client-focused and easy to work with, able to grapple with the most complex of cases.”*** ***“An extremely effective cross examiner and very effective with clients.”*** and the ***“Standout star of the offshore bar - extremely bright and a pleasure to work with.”***

The previous Chambers & Partners 2020 edition describes Tom as ***“an outstanding intellect, an amazing advocate and great at strategy. Very approachable, always responds in a timely fashion, always gets everything done - a solicitor's dream.”***



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 is 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 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 *Freshwater v KUH* and developed an expertise in the human rights aspects of cross-border enforcement of tax obligations, a subjective 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.

Chambers & Partners, 2016 note that he is renowned for the strength of his offshore practice, which has a particular emphasis on matters proceeding in the Cayman Islands and BVI. He is often instructed in major litigation concerning the failure of substantial investment structures and also regularly appears in professional negligence and shareholder disputes. ***"He is absolutely calm when everyone else is running around like headless chickens. He is never intimidated and is a great believer that clarity of strategy is key."***

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