

Gordon Watt



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Gordon Watt has a busy commercial practice with particular focus on taxation, trusts and executries. He is ranked Tier 1 by the Legal 500 for Commercial Litigation and separately for Tax, Trusts and Pensions. He has appeared in the Supreme Court, the Outer and Inner Houses of the Court of Session, the Sheriff Court and various tribunals. He is a member of the Chartered Institute of Taxation. He also accepts instructions in relation to public procurement and compulsory purchase.

Biography

Gordon was a litigation solicitor with a leading commercial firm for 5 years where he handled a range of commercial, contractual and property cases involving shareholder and partnership disputes, sale of goods, consumer credit, judicial review, contentious tax and insolvency.

Gordon regularly writes and presents commentary in relation to tax and related matters. He delivered tax updates at the Royal Faculty of Procurators in Glasgow (RFPG) Private Client Conferences in both 2017 and 2018. He spoke on the taxation of trusts for the disabled in June 2018 and on Anti-Money Laundering for Advocates in July 2018.

Appointments

Tutor, Company and Commercial, Diploma in Legal Practice, University of Edinburgh (2007 - 2010).

Member of the Faculty sub-committee responding to the proposed introduction of a European Account Preservation Order.

Member of the Faculty sub-committee responding to the European Commission's public consultation on cross border inheritance tax problems within the EU.

Treasurer, Trustbar.

Chartered Tax Adviser

Publications

The Non-Harassment Order, an Interim Remedy, SLT 2012, 19, 115 - 118.

Extrinsic evidence in the interpretation of testamentary writing, SLT 2017, 5, 11-15.

Hidden Dangers, Tax. 2017, 179 (4605)

Is VAT it for indirect enrichment? SLT 2017, 24, 133-137

Ripe for Redevelopment, Tax. 2018, 181(4633), 10 - 12

Recent Articles and Events

There's A Catch - Trusts with Disabled Beneficiaries

Ripe For Redevelopment
Hidden Dangers: Repayment of VAT
The Non-Harassment Order An Interim Remedy

Recent Cases

Carr v R H Independent Healthcare Ltd [2018] CSOH 82, 2018 S.L.T. 105. A case with an interesting procedural history. Decree in absence was obtained and extracted in a professional negligence claim. That was then reduced. Later the pursuers attempted to revive the action. The court offices refused. A further action was raised outwith the permitted time. Clarified at debate that extraction of a final decree does not render the court functus. Junior counsel for defenders.

Adlaq Ltd v Scottish Power Energy Retail Ltd. [2016] CSOH 162. Action for damages for breach of contract for wrongful supply of digital marketing data. Junior counsel to Craig Sandison QC.

Acting for a property development company seeking substantial damages for breach of a promissory obligation which they asserted granted them the exclusive right to negotiate the purchase of a development site. Junior counsel to Craig Sandison QC (*Landvest PCC Ltd v The Most Reverend Leo William Cushley & Others* [2016] CSOH 109).

Acting for an executor defending a claim by a disappointed beneficiary for damages for the deceased's alleged breach of a pre-1995 oral agreement to bequeath heritable property. The Inner House agreed that the beneficiary's pleas of rei interventus and homologation were irrelevant and dismissed the action (*Khosrowpour v Mackay* [2016] CSIH 50).

Acting for beneficiaries seeking interim interdict to prevent an executor from selling an estate. The beneficiaries contended the terms of a testamentary trust granted them a right to share in development profits derived from the subjects which right required to be protected in the event of a sale. Junior counsel to Craig Sandison QC (*Lumsden's Executor v Lumsden* [2016] CSOH 53).

Acting in a summary application to appoint new trustees to a lapsed trust; in petitioning for the appointment of a judicial factor to an executry estate; in an action of rectify the register of charges; in an action of rectify a defectively expressed disposition and lease which inadvertently created interests in possession and failed to provide for payment of a market rent, resulting in liability to IHT on the death of the liferenters and in gifts with reservation of benefit had the deeds not been rectified; advising in relation to eligibility for and interaction of IHT reliefs on transfer of assets out of discretionary trusts.

Acting at proof for bidders in a competitive dialogue conducted under Regulation 18 of the Public Contracts (Scotland) Regulations 2006 for the award of a contract for the provision of ferry services between the Northern Isles and mainland Scotland. The pursuers contended the defenders had breached their obligations under Regulation 4(3) not to assess bids arbitrarily, alternatively that the evaluation process lacked the necessary transparency. Junior counsel to Craig Sandison QC (*Shetland Line 1984 Limited v Scottish Ministers* [2016] CSOH 41).

Junior counsel for the appellants in the first public procurement case before the Supreme Court, relative to the scope and content of an authority's duties of clarity and transparency under Regulation 4(3) of the Public Contracts (Scotland) Regulations 2006 (*Healthcare at Home v Common Services Agency* [2013] CSIH, 2013 SC411; [2014] UKSC49, 2014 SLT 769).

Action of damages for breach of restrictive covenant against the pursuers' former managing director following sale of his shareholding to the pursuers' US based parent. Claim quantified on the basis of user damages, a novel approach in Scots law. Decree by default for £6.5m. Junior counsel to Craig Sandison QC. (*A.Ltd & others v F.* [2014] CSOH 169)

Acting for the executor in a claim against an estate based on breach of an unwritten pre-1995 agreement to bequeath heritable property to the pursuer (*Khosrowpour v Mackay* [2014] CSOH 175).

Petition for breach of interdict. By secretly trading in competition by means of concealed beneficial interests in competitors the respondent deliberately breached interdicts over several months. Disposed of by imprisonment.

Various public procurement challenges under the 2006 and 2012 Public Contracts (Scotland) Regulations.

Acting (before the Scottish courts) for the defenders in substantial claims by distributors and agents in Italy, Spain and Portugal based on the 1993 Commercial Agency Regulations and relative Directives.

Various professional negligence claims against surveyors and solicitors, acting predominantly for lenders.

Acting for lessors seeking to recover possession of two V2500 aero-engines over which the

defenders asserted a right of lien pending payment of sums due by an insolvent Mexican airline (*Wilmington Trust Co & another v Rolls Royce Plc & IAE Aero Engines AG* [2010] CSOH 157,[2011] CSOH 151).

Acting for shareholders in a petition under section 994 of the Companies Act 2006 in which the parties disagree about the treatment of a right of pre-emption relating to ground with substantial development value.

Acting for a utility company defending a claim by energy consultants for repayment of sums paid in error in respect of which the defenders assert a right of retention, and in relation to claims for payment based on deemed contracts for the supply of electricity.

Acting for a company based in Abu Dhabi seeking damages for fraud relating to the supply of oil well drilling equipment manufactured in England and Norway and sold by the defenders to a state-owned Iranian oil company. Successful outcome at mediation.

Acting for finance companies in various actions for damages for breach of warranties as to quality said to have been implied into finance agreements relating to the supply of vehicles.

Acting for the petitioners in an action for rectification of documents executed in the course of a corporate restructuring.

Successfully representing defender and third party, both finance companies, at proof in relation to whether the brakes of a new Bentley failed while the vehicle was travelling at speed (*CMS (Scotland) Limited v ING lease (UK) Ltd & Mann Island Finance 2010* CSOH 39).

Acting for the manufacturers of a popular brand of blended whisky in a claim relating to trade mark infringement, passing off and an application for revocation of registered marks under section 47 of the Trade Marks Act 1994.

Acting for a Saudi Arabian company claiming damages for professional negligence and fraud relative to the commissioning of an industrial plant in Jeddah.

Acting for the owners of a refurbished hotel facing a claim by developers under a forward funding agreement for payment of sums said to be due in respect of the breach of an undertaking to procure additional equity and debt funding from third parties to permit the defenders to pay specified sums to the pursuer at completion.

Acting for a multinational brewer in a professional negligence claim against its former solicitors relating to the terms of a floating charge and a defectively expressed ranking agreement.

Various winding up petitions (creditors', members' etc.) and associated applications to court.