

David Welsh

Year of Call: 2017

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Professional Career to date

Devil Masters: Euan Duthie, David Small, Frances Connor

2017 – present: Advocate, Axiom Advocates

2009 – present: Tutor, University of Edinburgh's School of Law

2017: Admitted to the Faculty of Advocates

2016 – 2017: Devil, Faculty of Advocates

2014: Admitted as a solicitor in England & Wales

2014 – 2016: Senior Solicitor (tax and trusts), Turcan Connell

2012 – 2014: Solicitor (tax and trusts), Turcan Connell

2012: Admitted as a solicitor in Scotland

2010 – 2012: Trainee Solicitor, Turcan Connell

Education & Professional Qualifications

Lord Reid Scholarship, Faculty of Advocates 2016 – 2017

Diploma in Legal Practice, University of Edinburgh 2009 – 2010

Reid Family Trust Prize (best overall result for LLB) 2009

Robert Ross Prize (property, trusts and succession) 2009

Andrew J Cunninghame Prize (contract, delict and family law) 2008

LLB Scots Law (with Distinction), University of Glasgow 2007 – 2009

MA (hons) Latin, University of Edinburgh 2002 – 2006

Areas of Expertise

- Company, Corporate Finance and Tax
- Commercial Contracts
- International
- Professional Liability
- Insolvency
- Public Law, Judicial Review and Human Rights
- Media Law

Professional Experience

David called to the Bar in 2017 as the Lord Reid Scholar 2016 – 17.

David is regularly instructed in a wide range of corporate and commercial matters. David has gained significant experience of contractual disputes and professional liability (solicitors, tax advisers/ accountants and surveyors) including disciplinary matters. David has also gained experience of the winding up of companies and disputes both during insolvency and between solvent parties, particularly in relation to property and clawback claims.

Prior to calling at the Bar, David was qualified as a solicitor in Scotland as well as in England & Wales. Having previously specialised in taxation and trusts as a solicitor, David has particular experience with taxation (particularly personal taxation) and disputes involving trustees, executors and charity trustees. David has provided advice on a wide range of contentious and non-contentious matters relating to private individuals, trusts, businesses and charities. He has experience of advising trustees and executors where the trust/ estate has cross-border or international elements, requiring consideration of private international law and double taxation treaties.

David has appeared before courts at all levels of the Scottish courts system and has also appeared as junior counsel before a full bench of the Court of Justice of the European Union as part of the Wightman judicial review. David is instructed in a range of public law matters.

Recent Cases

Corporate, Commercial and Taxation

- *Liquidator of Premier Housewares (Scotland) LLP v Naeem Rashid* [2018] CSOH 23, 2018 SLT 386 - Acted successfully for a former member of an LLP in a note by its liquidator, seeking to claw back distributions under section 214A of the Insolvency Act 1986.
- *Promontoria (Henrico) Limited v Friel* [2019] CSOH 2 - enforcement of a personal guarantee by assignee of bank loan book.
- Provided advice in relation to LBTT penalties legislation to a national chain of restaurants.
- Provided advice in relation to the LBTT treatment of a proposed transaction where the transaction was being effected by a judicial factor on behalf of a partnership.
- Acted for a company director in a petition to have the Companies Register rectified following the unauthorised filing of a number of documents with Companies House by the Company Secretary acting outwith his authority.
- Provided advice in relation to the appropriate Capital Gains Tax treatment of a proposed transaction between a number of parties.

Private Client and Trusts

- Acted for the executors of the estate of a deceased former Lloyd's name in a petition to the Inner House for permission to be able to wind up the estate.
- *Halvorson v Persimmon Homes* [2018] SC EDIN 40 - Acted for a homeowner in a dispute with a national housebuilder about concurrent delictual liability and unfair contract terms.
- Interdicted proposed executors from applying for confirmation for an estate until it had been determined which of a number of testamentary documents was the true will of the deceased.

Judicial Review and Public Law

- *Andrew Wightman MSP (and others) v The Advocate General* [2018] CSIH 18, 2018 SLT 356, [2018] CSIH 62 and [2018] 3 WLR 1965 - Junior Counsel for the petitioners, seeking clarification on whether the Article 50 Brexit Notification could unilaterally be revoked by the UK prior to "Exit Day", including a hearing before a full bench of the Court of Justice of the European Union.

Advocates Courts & Tribunals

Court of Session (Inner and Outer House)

Court of Justice of the European Union

Sheriff Court

Scottish Tribunals

Advocates Appointments & Memberships

2012 – present: Society of Trust and Estate Practitioners

2010 – present: Personal Finance Society

2014 – 2016: Law Society of England & Wales

2012 – 2016: Law Society of Scotland

Publications

- Reeves v HMRC: hold-over relief, literal interpretation and human rights BTR 2019 1 7-15
- Reeves v HMRC: Is denial of hold-over relief a breach of human rights or EU law? 2017 BTR 3 285-290
- The Scotland Bill and Scottish Income Tax 2015 JLSS 2015 60(7) 16-17
- The EU Succession Regulation 2015 SPCLR 53 4 – 5
- Revenue Scotland and Tax Powers Bill 2014 SPCLR 46
- R (Davies) v HMRC: How far can the taxpayer rely on HMRC guidance? 2011 BTR 6 643-652
- Tuczka v HMRC: The end for ordinary residence? 2010 BTR 3 223-233

Advocates Additional Information

David is a full member of the Society of Trust and Estate Practitioners.

David has been a tutor on the undergraduate Revenue Law course at the University of Edinburgh's School of Law since 2009 and is asked regularly to present at professional seminars and conferences, particularly in relation to taxation, trusts and succession matters.