

## Elisabeth Roxburgh

**Year of Call:** 2013

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### Professional Career to date

Devil Masters: Almira Delibegovic-Broome, Ronaldo Rennuci, Marcus McKay

June 2013: Admitted to Faculty of Advocates

2012 to June 2013: Devil

2007 to 2012: Solicitor, Finance and Insolvency, Shepherd and Wedderburn LLP

2005 to 2007: Trainee at Shepherd and Wedderburn LLP

2003 to 2005: Tutor on company and commercial ordinary course at the University of Edinburgh

### Education & Professional Qualifications

Lord Reid Scholarship (2012-2013)

Certificate of Proficiency in Insolvency, Insolvency Practitioners Association (2008)

Diploma in Legal Practice, University of Edinburgh (2005)

LLB (Hons), First Class, University of Edinburgh (2004)

### Areas of Expertise

- Commercial Contracts
- Company, Corporate Finance and Tax
- Insolvency
- Commercial Property

### Professional Experience

Elisabeth practices mainly in commercial law and appears regularly in the commercial courts. She has experience in commercial, contractual and property law matters and claims relating to negligence by solicitors and accountants. She has a particular interest in insolvency and company law matters and is regularly instructed in cases involving all aspects of bankruptcy and insolvency. She is ranked in restructuring and insolvency by Chambers and Partners who state that she "combines excellent technical insolvency knowledge with a practical solution-based approach."

Elisabeth also has experience in public law matters and acting for public bodies. In 2015, she was appointed as a standing junior to the Advocate General for Scotland.

As a solicitor, Elisabeth practised predominantly in commercial litigation with particular emphasis on commercial contracts and finance and insolvency. She gained the Insolvency Practitioners Association Certificate of Proficiency in Insolvency in 2008 and has provided advice on all aspects of insolvency to a variety of clients. This included acting regularly for insolvency practitioners, banks, government departments, creditors and debtors. Her work for banking clients ranged from providing advice on their contractual agreements to advising on complaints received and options for debt recovery. She has also advised on directors' duties, shareholder disputes and landlord and tenant issues.

Since 2011, Elisabeth has taught seminars on Accounts, Audit and Distributions and Disqualification of Company Directors on the Company Honours course at the University of Edinburgh.

Elisabeth was awarded the Faculty of Advocates' Lord Reid Scholarship for 2012/2013.

## **Recent Cases**

### **Reported Insolvency Decisions**

#### *Blackburn v Alexander [2015] CSOH 179*

Action raised by liquidator seeking repayment of an alleged gratuitous alienation made to the director's SIPP in the six months prior to insolvency. The director defended the action on the grounds that the alienation was repaid prior to the liquidation of the insolvent company. The question that arose was whether a transfer between trading accounts could represent repayment and, if so, whether the parties intended the transfer to constitute repayment

#### *MacMillan v T Leith Developments Limited [2016] CSOH 19*

Action raised by a creditor of a company against the receiver. The pursuer sought an order from the Court confirming that the inhibition that he served against the company prior to the appointment of a receiver is "effectually executed diligence" and so ranks ahead of the floating charge. This issue was previously considered by the Inner House in the case of Lord Advocate v RBS 1977 SC 155 and the Lord Ordinary was bound by this decision. The pursuer argued in the alternative that, if the inhibition was not effectually executed diligence, it would still rank ahead of the floating charge at common law. The Lord Ordinary accepted the alternative submission.

#### *Hooley Ltd Petitioners*

Three connected petitions relating to companies that have their registered offices in Scotland but operate jute mills in India. The Indian Courts have issued various orders restricting the extent to which these companies can deal with their assets. In breach of these orders, Scots law floating charges were executed by two of the companies. Thereafter Scottish administrators were appointed. The issues included: (i) the proper interpretation of paragraphs 14 and 16 of schedule B1 to the Insolvency Act 1986; and (ii) the power of an administrator to deal with property in India where an Indian liquidator has previously been appointed to a company.

### **Reported Property Law Decisions**

#### *Ramsay v Drimsynie Estates Limited [2014] CSOH 93*

*A summary trial in terms of section 26 of the Court of Session Act 1988. The question for the Court was the proper interpretation of a valuation provision in the lease.*

#### *Little Cumbrae Estates Ltd v Rolyat 1 Ltd [2014] CSOH 163*

*Action relating to repairing obligations in a lease. The particular issue was whether it was competent to recall a decree in absence after the decree had been extracted and a charge for payment served.*

### **Reported tax cases**

*Allen v Commissioners for Her Majesty's Revenue and Customs TC05320*  
Decision of the First-tier Tribunal. Case involving penalties under the Finance Act 2007. The decision relates to an application by the tax payer for leave to appeal out of time and an application for strike out by the Revenue.

*Sibcas Ltd v Commissioners for Her Majesty's Revenue and Customs TC05253*  
Decision of the First-tier Tribunal. Case involving exemptions from VAT. The question for the Tribunal was whether the supply of a temporary building constructed from prefabricated units constituted a lease of immoveable property.

*Balhouses Holdings Ltd v Commissioners for Her Majesty's Revenue and Customs TC05131*  
Decision of the First-tier Tribunal. Case involving zero-rating in respect of VAT. In question for the Tribunal was the proper interpretation of paragraph 36 of schedule 10 to the Value Added Tax Act 1994. In particular, did a sale and leaseback constitute the disposal of the taxpayer's entire interest in the property.

### **Advocates Courts & Tribunals**

Court of Session, Inner and Outer House (including the Commercial Court), the First-tier Tribunal and the Sheriff Court

### **Advocates Appointments & Memberships**

2015: Standing Junior Counsel to the Advocate General for Scotland

2012 to date: Tutor on the Company Law Masters Course at the University of Edinburgh. Teaches the module on Company Directors Disqualification.

2011 to date: Tutor on the Company Law Honours course at the University of Edinburgh. Teaches modules in Accounts, Audit and Distributions and Company Directors Disqualification.

### **Publications**

*Prest v Petrodel Resources Limited [2013] UKSC 34: cold comfort for Mrs Prest in Scotland 2013 SLT 223 (With J M Scott QC)*

### **Directories**

#### **Chambers and Partners 2016**

##### **Restructuring and Insolvency**

"she combines excellent technical insolvency knowledge with a practical solution-based approach".

#### **Chambers and Partners 2017**

##### **Restructuring and Insolvency**

"highly capable junior advising on all areas of insolvency and bankruptcy, who has a growing reputation at the Bar. She receives excellent feedback for her approach to cases as well as her technical command of insolvency law."

"A bright star among junior counsel on the insolvency scene in Scotland."

"Always provides proactive, pragmatic, commercial advice. An excellent junior counsel."