



#### Year of Call

2004

#### Devil Masters

Andrew Young QC

Gerry Carroll QC (deceased)



## Practice Profile

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Having begun his career as an Inspector of Taxes, David then worked as a tax manager and subsequently as a tax partner with Ernst and Young. He is a Chartered Tax Adviser. His practice at the Bar is mainly focussed on advising individuals, companies and trusts on issues concerning UK and Scottish Taxes. He also deals with matters concerning professional negligence by tax and financial advisers, the interpretation of trusts and Wills, the judicial variation of trusts, the division of executry estates, the appointment of executors and HMRC's enforcement of Minimum Wage legislation."

## Education & Professional Career to Date

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Tax Partner, Ernst and Young, Glasgow and Edinburgh (1995-99)

Tax Manager, Ernst and Young, Glasgow and Edinburgh (1988-95)

HMRC Inspector of Taxes, Bristol and London (1981-88)

LLB (Hons); Bachelor of Civil Law; LLB (Distinction); Diploma in Legal Practice

## Appointments

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- Member of Scottish Tax Tribunals (Upper Tribunal) (2015–present)
- Member of the Committee of the Scotland branch of the Chartered Institute of Taxation (2009–2013)
- Member of Faculty of Advocates working parties responding to Scottish Law Commission consultation papers on the law of trusts and the Scottish Government Consultation on a Tax Management Bill for Scotland, 2013 (2011–2013)

## Selected Cases

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- **C-488/07, Royal Bank of Scotland v HMRC**  
Junior counsel for Royal Bank of Scotland before the European Court of Justice in reference concerning VAT partial exemption
- **C-270/09 Macdonald Resorts v HMRC (appeared alone in the ECJ)**  
Counsel for the taxpayer in reference to the European Court of Justice concerning VAT treatment of timeshare properties
- **Special Case for Young's Trustees [2010] CSIH 84**  
Counsel for the successful party. Interpretation of a trust deed
- **Firstpoint (Europe) Ltd v HMRC [2011] UKFTT 708**  
Counsel for the taxpayer in successful appeal to the Tax Tribunal in November 2011. Place of supply of services for VAT purposes in EC and UK law
- **Frank A Smart & Son Ltd v HMRC [2011] UKFTT 1090**  
Counsel for the taxpayer in successful appeal to the Tax Tribunal in September 2014. Input VAT on purchase of rights to subsidies. (Under appeal by HMRC)
- **Minimum Wage Litigation**  
Counsel for the employer in ten day employment tribunal case brought by HMRC about the effect of travelling expenses on the calculation of pay for the purposes of the National Minimum Wage December 2014/January 2015; decision awaited.
- **Trust Variation Petitions**  
Four trust variation petitions drafted and presented to the Inner House of the Court of Session 2011 et seq.

## Areas of Practice

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- Clinical and Professional Negligence
- Taxation

## Publications & Seminars

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David is a regular speaker at tax seminars and conferences. He has published a number of articles about tax, including most recently (2015) the Lexis Nexis on line Practice Notes about Land and Buildings Transaction Tax.

## Directories

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Recommended in Chambers and Partners UK Bar Guide (2012 to 2019): Leading Junior in Tax, Band 1

"He has comprehensive knowledge of tax law." "He's got considerable powers of analysis and is a good public speaker." "Hugely experienced."

## Additional Information

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Associate of the Chartered Institute of Taxation (1991-present)