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## Laurence Rabinowitz KC

Barrister

Call 1987 Silk 2002



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## Scope of Practice

• Arbitration • Commercial Litigation • Banking and Financial Services • Energy and Natural Resources • Civil Fraud and Investigations • Economic Torts • Competition and EU Law • Company and Insolvency • Professional Liability • Tax and Revenue • Employment • Insurance and Reinsurance • Administrative & Public Law • Restitution

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## Overview

Generally recognised as one of the leading silks at the Commercial Bar, Laurence Rabinowitz KC has a wide ranging commercial litigation and arbitration practice, which includes expertise in banking and finance, company law, energy, civil fraud, competition and professional liability cases.

He is recommended in both Chambers UK 2024 and The Legal 500 2024 as a leading silk in Banking & Finance, Commercial Dispute Resolution, Energy and Natural Resources, Civil Fraud, and International Arbitration (General Commercial & Insurance). He was awarded International Arbitration Silk of the Year at the Chambers UK Bar Awards 2018 and Commercial Litigation Silk of the Year at the Chambers UK Bar Awards in both 2019 and 2023.

He is presently acting for Hewlett Packard in their £3.4 billion damages claim in relation to the acquisition of Autonomy; for Skatteforvaltningen the Danish Tax Authority in *SKAT v. Solo Capital Partners LLP* in claims alleging that it was the victim of a sophisticated fraud between 2012 and 2015 by which it was induced to part with around £1.44 billion; and for the Volkswagen Group in defence of group claims concerning alleged breaches of NOx emissions requirements in diesel vehicles.

Recent high-profile cases include: *The Republic of Mozambique v. Credit Suisse International & Ors.*, in a dispute concerning claims made by the Republic that a large-scale fraud has been perpetrated against it concerning the supply of various maritime systems, funded by loans of around \$2bn and backed by sovereign guarantees; for G4S plc in defence of shareholder claims brought under section 90A of the Financial Services and Markets Act 2000, in relation to statements made in G4S plc's annual reports; in the landmark decision in *BTI 2014 LLC v Sequana SA*, a UK Supreme Court case that is likely to become one of the leading company law authorities of this generation; in *Travelpart Ltd & Ors. v. WEX Inc.*

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in proceedings brought into being by the SARS – Cov-2 pandemic, and which concerned a number of points relating to the proper construction of, and burden of proof in relation to, the definition of Material Adverse Effect contained in a Share Purchase Agreement; acting for the Russian Federation in *Hulley, Yukos & Ors. v. The Russian Federation* in successfully resisting important applications by shareholders of Yukos in proceedings to enforce US\$50 billion arbitration awards; for Tesco PLC in defence of claims brought by shareholders under Section 90a FSMA 2000 for misstatement of accounts; in *IGE v HMRC* which dealt with equitable and common law rescission, the operation of s.36 of the Limitation Act and the scope of the rule in *Young v Bristol Aeroplane* (which allows the Court of Appeal to decline to follow otherwise binding authority in certain circumstances); *Banco Santander Totta v Carris*, the first Financial List trial, in which he acted for the successful claimant in both the Commercial Court and the Court of Appeal; *The RBS Rights Issue litigation* in which he acted for the institutional investors claiming over £1 billion in relation to the bank's emergency rights issue in 2008; in *Sabbagh v. Khoury* in the Court of Appeal where he successfully overturned the decision of Mrs Justice Carr to strike out substantial aspects of a major claim; for the successful claimants in *Littlewoods Limited & Ors. v. HMRC*, a claim for restitution in tax and compound interest from HMRC of more than £1.2 billion; and in *Berezovsky v Abramovich*, in which Laurence acted for Boris Berezovsky.

He is a Bencher of Middle Temple and a Deputy High Court Judge.

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## Examples of Recent Cases

### Arbitration

*"He is very client-friendly, measured, has excellent judgement and is very good technically." "In terms of the quality of analysis he brings, he is top class."* **International Arbitration, Chambers UK 2022**

- **Russian Federation in Hulley, Yukos & Ors. v. The Russian Federation** - For Russian Federation in successfully resisting important applications by shareholders of Yukos in proceedings to enforce US\$50 billion arbitration awards.
  - **SIAC arbitration proceedings (2017/18)** - For a major international petroleum company and leading a large team of junior barristers at One Essex Court in defending an approx US\$5.5 billion claim arising out of an investment into certain North Sea oil assets. English law/Singapore seat/SIAC Rules.
  - **ICC and UNCITRAL arbitration proceedings (2017)** - Acting for Claimants in related, but separate, UNCITRAL (US\$ 60 million) and ICC (US\$ 90 million), London seated arbitrations regarding the curtailment of supply under their respective gas supply agreements with a state enterprise with a virtual monopoly over natural gas supplies. The claim involves allegations of breach of contract and breach of the Unfair Competition Act, the pleaded defence to which is over 200 separate Force Majeure claims.
  - **HKIAC arbitration proceedings (2017)** - For a group of 'sellers' of LNG in a c. US\$600 million arbitration at the Hong Kong International Arbitration Centre concerning non-delivery pursuant to a long term LNG sale and purchase agreement.
  - **ICC arbitration proceedings (2017)** - As counsel for the Respondent in an arbitration claim for breach of warranties concerning the sale of a business.
  - **Acting for a major utilities company in a €1.4bn claim against a joint venturer.**
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- **Acting for the respondent in arbitration proceedings in Singapore, concerning satellite and media disputes.**
- **Jivraj v. Hashwani (Supreme Court 2011)**  
Appearing for the LCIA. By judgments given on 27 July 2011 in *Jivraj v Hashwani* [2011] UKSC 40 the Supreme Court reversed the decision of the Court of Appeal and held that UK discrimination law did not apply to the selection or appointment of arbitrators. In the judgments under appeal to the Supreme Court, the Court of Appeal had held that the stipulation of a religious qualification for an arbitrator was unlawful unless justified under the discrimination legislation. This decision caused consternation in the arbitration world because it implied that common provisions excluding arbitrators from appointment on the grounds that they shared a nationality with one of the parties might similarly fall foul of the discrimination legislation, casting doubt on the validity of many arbitration agreements and on the enforceability of awards made under them.
- **Acting for the respondent in a dispute concerning a \$7.5bn petroleum joint venture.**
- **Nominated as co-arbitrator in a dispute concerning a price review notice issued in respect of liquefied natural gas.**

## Banking and Financial Services

*"He is a big name and his reputation as one of the leading barristers is well deserved. He is very client-friendly, measured, has excellent judgement and is very good technically."* *"He is a superstar."* **Banking & Finance, Chambers UK 2022**

Laurence advises regularly on all aspects of international and domestic banking and finance. His work includes banking regulation, credit-crunch litigation, guarantees, bank debt recovery, claims for and against banks, restructurings, cheques and negotiable instruments, letters of credit and performance bonds, disputes arising out of CDOs, swaps and securitisations. In 2009 he was voted Banking & Finance Silk of the Year by Chambers & Partners.

- **Banco Santander Totta v Carris** - the first Financial List trial, in which he acted for the successful claimant in both the Commercial Court and the Court of Appeal.
- **Guardians of New Zealand Superannuation as Manager and Administration of The New Zealand Superannuation Fund & Ors. -v- Novo Banco S.A.** (Supreme Court)  
Appeals have their origins in the collapse in 2014 of a substantial Portuguese bank, Banco Espírito Santo, S.A. ("BES"), and the measures taken by the Portuguese central bank, Banco de Portugal, to avert a potential financial crisis. <https://www.reuters.com/article/portugal-novo-banco-investors-idUJL8N1523UQ>.
- **PCP Capital Partners LLP and others v. Barclays Bank Plc (Commercial Court 2017)** - Acting for Barclays Bank Plc in a substantial claim in damages brought by PCP in connection with PCP's alleged role in the Bank's 2008 capital raisings. The trial of this matter was scheduled to commence on 15 January 2018 and was listed for eight weeks. There are parallel criminal proceedings brought by the Serious Fraud Office which also arise out of the 2008 capital raisings. The Bank is not a defendant in those proceedings, but Barclays PLC – the Bank's parent company – and four former senior Barclays employees are. The criminal trial is due to start on 9 January 2019 with an estimated length of 12 to 16 weeks. Laurence appeared for the Bank in a successful application to stay the Commercial Court proceedings until late 2019. See also <http://www.oeclaw.co.uk/news/pcp-capital-partners-llp-and-others-v.-barclays-bank-plc>
- **Dominion DX PCC Ltd -v- Prudential International Assurance Ltd & Prudential International Assurance PLC (Chancery Division)**

Acting for Prudential Insurance Assurance plc and an Irish subsidiary of Prudential plc. The Client was involved in a dispute with fund management company called Dominion Fund Management Ltd, a Guernsey Company. The dispute concerned the application by Prudential of market value reductions (MVRs) on proposed surrenders by Dominion of Prudential with-profits bonds.

- **The Sisters of Charity of Jesus & Mary & Ors. –v- Morgan Stanley**  
This dispute concerns a group of Sisters and other investors who bought Saturn notes estimated to be worth €20m linked to Dresdner Bank bonds in 2005 and 2006. The matter concerned allegations that Morgan Stanley failed to redeem the debt when a mandatory redemption was triggered in early 2009 after the German bank's credit rating was cut below an agreed point.
- **JP Morgan -v- Berliner Verkehrsbetriebe**  
Currently acting for JP Morgan who are in dispute with Berliner Verkehrsbetriebe (the Berlin Transport Authority). The dispute relates to credit derivatives transactions under which there have been a series of defaults. We have issued proceedings for declaratory relief.
- **OFT -v- Abbey plc & Ors. 'Bank charges' [2009] UKSC 6**  
This appeal involved a relatively narrow issue. The Supreme Court had to decide not whether the banks' charges for unauthorised overdrafts were fair, but whether the OFT could launch an investigation into whether they were fair.
- **The RBS Rights Issue litigation** in which he acted for the institutional investors claiming over £1 billion in relation to the bank's emergency rights issue in 2008.
- **The Equitable Life Assurance Society v Ernst & Young, Roger Bowley & Ors [2005] EWHC 722 (Comm)**  
Acting for former non-executive directors of ELAS, in their successful defence to a claim brought by the Society.
- **Mahonia Ltd & JP Morgan Chase v. West LB AG & Anr**

## Civil Fraud and Investigations

*"He is incredibly impressive, clear in his thinking and gets straight to the heart of the issue. As an advocate he is persuasive, balanced and reasonable. He is a pleasure to work with." "A phenomenal silk who gives very clear, practical, commercial and strategic advice." Civil Fraud, Chambers UK 2022*

- **Travelport Ltd & Ors. v. WEX Inc. in proceedings brought into being by the SARS**  
Cov-2 pandemic, and which concerned a number of points relating to the proper construction of, and burden of proof in relation to, the definition of Material Adverse Effect contained in a Share Purchase Agreement.
- **Autonomy Corporation Limited & Ors v Michael Lynch & Ors**  
Acting for the Claimant companies within the Hewlett-Packard group in the marquee proceedings seeking damages in excess of US\$5 billion arising out of the multi-billion dollar acquisition of Autonomy by HP in 2011. The claims, in which Laurence Rabinowitz KC leads Conall Patton and Emma Jones of One Essex Court, involve factually complex allegations against former senior management of Autonomy for breach of fiduciary duty, breach of contract and fraudulent misrepresentation
- **Eurasian Natural Resources Corporation (ENRC) Limited -v- Dechert LLP**  
Acting for ENRC in relation to potential professional negligence claim v Decherts following an investigation by the Serious Fraud Office (SFO) in relation to allegations of corruption by ENRC and Decherts work for

ENRC in relation to that investigation.

- **Red Kite Management Limited & Ors v Barclays Bank PLC**  
For Barclays with Orlando Gledhill KC and Adrian Beltrami KC, defending breach of confidence and LIBOR misrepresentation claims for US\$860 million in the context of London Metal Exchange trading.
- **Manning & Napier Fund Inc, Exeter Trust Company v Tesco PLC; Omers Administration Corporation v Tesco PLC**  
For a Defendant company, Tesco leading Conall Patton and Michael Watkins at One Essex Court in civil fraud claims arising out of Tesco's historic c.£250 million profit overstatement in September 2014. The fraud claims are brought under s90A of FSMA and is the leading example of a statutory fraud claim under this provision currently before the English Courts.
- **Stanford International Bank v Proskauer Rose LLP (2017)**  
Acting (with Niranjan Venkatesan and Ed Peel) for Proskauer Rose LLP in the High Court of Antigua and the Eastern Caribbean Court of Appeal in defending a c. \$1 billion claim brought by the liquidators of Stanford International Bank for alleged breach of duty in failing to detect and report a Ponzi scheme. An application to set aside service out of the jurisdiction was heard in July 2017.
- **Fairfield Sentry Ltd v Migani [2014] UKPC 9; Times, May 1, 2014** For Credit Suisse in Fairfield Sentry's appeal to the Privy Council. The case concerned Fairfield's claim to recover redemption payments made to investors in Fairfield, a 'feeder fund' of Bernard L Madoff Investment Securities LLC, and raised issues relating to the construction of a company's articles of association and the interaction between those articles and restitutionary remedies.
- **Trebuchet Finance Ltd -v- Merrill Lynch International Bank Ltd**  
Acting for Trebuchet, the Claimant. Representations were given to induce, and did induce, Trebuchet to enter into an agreement. Trebuchet relied on accuracy of representations in entering into the RPA. Had Trebuchet (or, it is to be inferred, MLIB) known the Representation was false, the RPA would not have been signed. In fact, the Representation was false because the Offering Circular and the Investor Presentation were materially inaccurate and contained material misstatements and omissions.
- **Enercon GmbH & Wobben Properties GmbH -v- Enercon**  
Acting for the Defendant (Enercon India Ltd) / EIL is a substantial Indian power company set up by Yogesh Mehra / German investors bought share of company from Mr Mehra / business became highly successful in the manufacture and sale of wind turbine generators / JV worked successfully between 1994 and 2006 / various disputes have subsequently arisen in relation to a 'technical know-how agreement' and an intellectual property licence agreement, as well as shareholders agreements.
- **Boris Berezovsky -v- Roman Abramovich**  
In 2011 Berezovsky brought a civil case against Roman Abramovich in the High Court of Justice in London, accusing Abramovich of blackmail, breach of trust and breach of contract, and seeking over £3 billion in damages. This became the largest civil court case in British legal history.
- Acting for a large car company in potential claims being brought by shareholders / flows from potential takeover of another large car company and the ensuing regulatory investigation in Germany.

## Commercial Litigation

*"Absolutely top of the commercial Bar. Laurence is a go-to person for 'break the company' points."* **Commercial Dispute Resolution, Chambers UK 2024**

- **Various Claimants v. G4S Ltd (formerly G4S plc) [2021] EWHC 524 (Ch); [2022] EWHC 1081 (Ch); [2022] EWHC 1742 (Ch); [2022] EWHC 1719 (Ch); [2023] EWHC 2863 (Ch)**  
Acting (with Simon Colton KC, Emma Jones and Harry Stratton) for G4S, the multinational security services company, defending shareholder claims arising out of alleged fraudulent misstatements in G4S's annual reports. The claim raises issues concerning liability under section 90A of the Financial Services and Markets Act 2000. In March 2021, Mann J struck out approximately 90% of the first claim, on a range of procedural grounds, following a successful application by G4S. In May 2022, Miles J upheld G4S's arguments as to the interpretation of the 'Person Discharging Managerial Responsibility' (PDMR) in the context of s.90A, substantially narrowing the scope of the claimants' available arguments at trial.
- **Travelport Ltd & Ors. v. WEX Inc. in proceedings brought into being by the SARS**  
Cov-2 pandemic, and which concerned a number of points relating to the proper construction of, and burden of proof in relation to, the definition of Material Adverse Effect contained in a Share Purchase Agreement.
- **SL Claimants and MLB Claimants v. Tesco plc [2020] EWHC 2106 (Ch); [2019] EWHC 3312 (Ch); [2019] EWHC 3315 (Ch); [2019] EWHC 2858 (Ch); and [2019] EWHC 109 (Ch) (Hildyard J).**  
Acting (with Conall Patton KC and Michael Watkins) for Tesco plc defending high-profile claims against Tesco by certain shareholders seeking damages under section 90A and schedule 10A of FSMA 2000 arising out of the publication by Tesco in September 2014 of a historic profit overstatement. The litigation gave rise to a number of interlocutory judgments: SL Claimants and MLB Claimants v. Tesco plc [2020] EWHC 2106 (Ch); [2019] EWHC 3312 (Ch); [2019] EWHC 3315 (Ch); [2019] EWHC 2858 (Ch); and [2019] EWHC 109 (Ch).
- **Arcadia Petroleum Ltd v Bosworth**  
Acting (with Niranjana Venkatesan) in the Supreme Court in a case concerning the jurisdictional characterisation of conspiracy, knowing receipt, dishonest assistance and breach of fiduciary duty claims under the Brussels Regulation (Recast) and the Lugano Convention.
- **Société Générale v Goldas [2018] EWCA Civ 1093**  
Acting (with Niranjana Venkatesan) for Société Générale in the Court of Appeal in a claim worth around \$480 million. The issues before the Court of Appeal include the interpretation of CPR rule 6.15 and the law governing the enforcement of a cross-undertaking in damages.
- **Mr Boris Berezovsky –v- Mr Roman Abramovich (Commercial Court)**  
In 2011 Berezovsky brought a civil case against Roman Abramovich in the High Court of Justice in London, accusing Abramovich of blackmail, breach of trust and breach of contract, and seeking over £3 billion in damages. This became the largest civil court case in British legal history
- **Colour Quest Ltd v Total Downstream UK Plc – 'Buncefield' [2009] EWHC 540 (Comm)**  
Acting for Shell UK in its £100m claim against Total and HOSL for loss and damages arising out of the Buncefield terminal fire and explosion.
- **Cooper Tire & Rubber Co v Shell Chemicals UK Ltd (Commercial Court), [2009] EWHC 2609 (Comm)**  
A challenge to the English Court's jurisdiction following proceedings subsequent to a finding of the European Commission that 13 companies were guilty of an infringement of the EC Treaty (Nice) Art. 81, in relation to the market for the supply of certain kinds of rubber used in car tyres.
- **Masri v Consolidated Contractors International Co SAL (House of Lords), 30 July 2009**

The issues examined by the House of Lords, were (1) whether the language of CPR 71.2 purports to confer power to order examination of a foreign director of a foreign company, (2) whether it purports to confer power to order such examination in respect of foreign assets, (3) whether, if it does, it is ultra vires the rule-making power, (4) whether, if it does, there is any basis under CPR 6 for service upon Mr Khoury out of the jurisdiction in Greece, and (5) whether, if there is, the English courts should nonetheless give “primacy” or priority to use of the Evidence Regulation (EC) No 1206/2001, before contemplating such domestic means.

- **JP Morgan Chase Bank NA v Berliner Verkehrsbetriebe (BVG) Anstalt Des Offentlichen Rechts [2009] EWHC 1627 (Comm)**

Successfully resisting an application by a German public law institution, Berliner, which applied for an order pursuant to Regulation 44/2001 Art. 22(2) that the court had no jurisdiction to hear the claim brought against it by the respondent company JPM. JPM claimed from Berliner approximately \$112 million said to be due under a commercial agreement pursuant to which Berliner sold to JPM protection against the credit risk of certain companies.

- **Alessandro Benedetti, M Finance SA v Naguib Onsi Naguib Sawiris, April Holding, OS Holding, Cylo Investments Limited [2009] EWHC 1330 (Ch)**

Acting for the 1st and 4th Defendants in a claim for specific performance of an agreement entitling the Claimant to certain share capital, or alternatively claimed in equity for breaches of fiduciary duty or constructive trust, or claimed for a quantum meruit. A dispute arose as to the contribution that the Claimant had made to an acquisition and whether he was entitled to shares in a company used as an investment vehicle in the transactions, or to a further payment for his services beyond the €67 million he had already received under a brokerage agreement.

## Energy and Natural Resources

Laurence Rabinowitz has a significant oil, gas and power practice. He regularly advises many of the major oil and gas companies directly, on all aspects of JOAs, TPAs, field and pipeline contracts, exploration and exploitation agreements, pre-emption rights and ‘take or pay’ contracts.

*"He is simply superb. He can assimilate information remarkably quickly and is always very calm and effective on his feet." "He is an extremely bright individual and top-class advocate." "He is extremely experienced and has the ear .of the court"* **Energy & Natural Resources, Chambers UK 2022**

- **A v B; C v B**

Acted for the Claimants (leading Emma Jones at One Essex Court)) in related, but separate, UNCITRAL (US\$ 60 million) and ICC (US\$ 90 million), London seated arbitrations regarding the curtailment of supply under the Claimants’ respective gas supply agreements with a state enterprise with a virtual monopoly over natural gas supplies. The claims involved allegations of breach of contract and breach of the Unfair Competition Act, to which the pleaded defence was over 200 separate Force Majeure claims.

- **HKIAC Proceedings**

Acted for a group of oil/gas companies including Chevron (leading Emma Jones of One Essex Court) in c. US\$600 million arbitration proceedings before the Hong Kong International Arbitration Centre concerning non-delivery pursuant to a long term LNG sale and purchase agreement.

- **UNCITRAL arbitration**

Acting for a major international oil company in a dispute which relates to an alleged breach of a shareholders

agreement for an oil and gas joint venture in Russia. By way of relief, the claimants are seeking nominal damages (\$1) and a number of declarations confirming the respondents' breach

- **ICC Arbitration**

Acting for a large energy provider, the Respondent in an ICC arbitration. The claimant is a Thai listed company which owns a portfolio of 12 electricity generating assets in Thailand and Laos. The dispute concerns attempted share disposal and claims that our client did not use 'best endeavours' to complete a transaction under best endeavours obligations in the contract and was in breach of exclusivity obligations.

- **British Gas Ltd v Amerada Hess Ltd (Court of Appeal), [2006] EWCA Civ 900**

Contract terms; Oil and gas production; Termination notices.

- **Bocado SA v Star Energy UK Onshore Ltd [2008] EWHC 1756 (Ch)**

Trespass to land; Pipelines; Oil extraction under claimant's land; Basis of assessment of damages.

- **National Power Plc v. United Gas Co Ltd**

- **Total Gas Marketing Ltd v. ARCO British Ltd & Ors**

- **Conoco & Ors v. Philips**

- **Kuwait Oil Tanker Company SAK v. Abdul Fattah Khaled Al Bader & Ors**

- **Shell & Ors v. Enterprise Oil**

## Professional Liability

*'...one of the leading barristers of his generation. His broad commercial practice takes in a substantial amount of negligence cases and he is particularly noted for his expertise in handling accountancy claims.'* **Chambers UK**

- **Colour Quest Ltd v Total Downstream UK Plc – 'Buncefield' [2009] EWHC 540 (Comm)**

Acting for Shell UK in its £100m claim against Total and HOSL for loss and damages arising out of the Buncefield terminal fire and explosion.

- **Steamship Mutual Underwriting Association Trustees (Bermuda) Ltd / Hamilton Investment Management Ltd v. Baring Asset Management**

- **Bank Austria v. Price Waterhouse**

- **Yeoman v. Warburgs & Linklaters**

- **Socpen v. UBS**

- **Atlantic Computers plc v. BZW & Ors**

- **G E Capital Corporate Finance Group v. Bankers Trust Company & Ors**

## Tax and Revenue

- **IGE v HMRC**

A matter which dealt with equitable and common law rescission, the operation of s.36 of the Limitation Act and the scope of the rule in *Young v Bristol Aeroplane* (which allows the Court of Appeal to decline to follow otherwise binding authority in certain circumstances).

- **Littlewoods –v- HMRC [2014] EWHC 868 (Ch); [2014] STC 1761 and [2015] EWCA Civ 515; and [2017] UKSC 70**



For Littlewoods (with Max Schlote) in the Supreme Court on restitution claims for £1.2 billion of compound interest in respect of overpaid VAT dating back to 1973. The case raised important issues of EU law and the English law of unjust enrichment.

- **Franked Investment Income (FIID) Group Litigation –v- HMRC**

The purpose of the litigation was to determine various questions of law arising from the tax treatment of dividends received by UK-resident companies from non-resident subsidiaries, as compared with the treatment of dividends paid and received within wholly UK-resident groups of companies. The provisions giving rise to these questions related to the system of advance corporation tax (“ACT”) and to the taxation of dividend income from non-resident sources under section 18 (Schedule D, Case V) of the Income and Corporation Taxes Act 1988 (“the ICTA”) (“the DV provisions”).

- **The Investment Trust Companies -v- HMRC**

Acting for The Investment Trust Companies (ITC), closed end investment trusts who got investment management services from management companies, sued to recover overpaid VAT from the HMRC. The managers usually got paid by fees plus VAT. It was thought there was no exemption possible, and VAT was charged at a standard rate. But then the ECJ said in 2007 the services should have been exempt from VAT since 1 January 1990. The litigation had begun in 2004, and at that point the managers claimed VAT refunds from 2001 to 2004. The claims were not made for any earlier accounting periods because the Value Added Tax Act 1994 section 80(4) installed a three year limitation period. HMRC repaid net amounts (because s 80(2A) required a set off from deductions of input tax already made for supplying services). After Fleming (t/a Bodycraft) v Customs and Excise Commissioners [2008] UKHL 2, more refund claims were allowed going back to 4 December 1996. ITC claimed they had a remedy for restitution, that this claim was not excluded by the VATA 1994 section 80(7), and that EU law gave an effective right to reimbursement.

- **Lookers plc v The Commissioners for Her Majesty's Revenue and Customs Commissioners, [2009] UKUT 175 (TCC)**

Acting for one of five appellant motor traders, in conjoined appeals, appealing against a decision of the respondent commissioners not to pay compound interest on repayments of overpaid tax. The appellants carried on business as motor dealers and had all paid excess output tax on bonus payments paid by motor manufacturers and on the sales of demonstrator vehicles they had used for the purposes of their businesses. The excess tax was paid as a result of the United Kingdom's failure to implement provisions of Directive 77/388 correctly.

- **Sempre Metals v. Inland Revenue, [2007] UKHL 34**

Successfully resisting an appeal by the IRC, against a decision ([2005] EWCA Civ 389, [2006] Q.B. 37) that the respondent company Sempra, was entitled to interest for the loss of use of money on a compound basis. Sempra had paid advance corporation tax in respect of certain dividends prematurely. The premature payment of such tax gave rise to a breach of Community law. Sempra's claim was in restitution, it being alleged that the money had been paid under a mistake.

## Administrative & Public Law

### Rail industry disputes

- GNER v. Strategic Rail Authority

- Crosscountry Train Limited, West Coast Trains Limited & Virgin Rail Group Limited

## Expert Witness

- As Expert on English law on jurisdiction in US securities litigation involving Vivendi Universal.
- As Expert on English law in US proceedings arising from the bankruptcy of Lehman Brothers, between Canary Wharf Management Ltd and Heron Quays (HQ1) T1 Limited/ Heron Quays (HQ1) T2 Limited. He was deposed in those proceedings.
- As Expert on English law and procedure in proceedings between the State of Qatar and First Abu Dhabi Bank PJSC/ Samba Financial Group SJSC.
- As Expert on English law in US Court proceedings concerned with the Global Patent License Agreement between Ericsson and Apple.

## Other Notable Cases

- Kuwait Shipping v. UBS
- University of Keele v. Price Waterhouse
- Amicus Curiae in R v. Governor of Brockhill Prison: ex parte Evans (HL) and Turner v. Grovit (HL)

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# What the Directories Say

*"Laurence Rabinowitz is incredibly bright and extremely client-friendly. He is able to break down complex concepts into very simple explanations"* (International Arbitration, Chambers UK 2024)

*"He is obviously the best."* (International Arbitration, Chambers UK 2024)

*"Absolutely top of the commercial Bar. Laurence is a go-to person for 'break the company' points."* (Banking and Finance, Chambers UK 2024)

*"He is fantastic to work with and brilliant in court."* (Banking and Finance, Chambers UK 2024)

*"He is fantastic to work with and brilliant in court."* (Banking and Finance, Chambers UK 2024)

*"He is outstanding: very capable, very smart, well prepared and works really hard."* (Civil Fraud, Chambers UK 2024)

*"Laurie is extraordinarily fantastic. He is very effective and a strong performer."* (Civil Fraud, Chambers UK 2024)

*"Laurence remains one, if not the, leading energy disputes KC. His advice is clear and commercial."* (Energy and Natural Resources, Chambers UK 2024)

*"Laurence is one of the most well-known barristers. He's one of these big names people will deploy."* (Energy and Natural Resources, Chambers UK 2024)

*"He's very competent; judges listen to him and he's a very effective advocate."* **(Energy and Natural Resources, Chambers UK 2024)**

*"Laurence is absolutely brilliant at taking a series of conflicting perspectives and pulling them all together. He is incredibly user-friendly and very good with clients."* **(Group Litigation, Chambers UK 2024)**

*"A big name, and his reputation as one of the leading barristers is well deserved. He is very measured, client-friendly and technically sound. He further has excellent judgement."* **(Commercial Dispute Resolution, Chambers UK 2022)**

*"He is very client-friendly, measured, has excellent judgement and is very good technically." "In terms of the quality of analysis he brings, he is top class."* **(International Arbitration, Chambers UK 2022)**

*"He is incredibly impressive, clear in his thinking and gets straight to the heart of the issue. As an advocate he is persuasive, balanced and reasonable. He is a pleasure to work with." "A phenomenal silk who gives very clear, practical, commercial and strategic advice."* **(Civil Fraud, Chambers UK 2022)**

*"He is simply superb. He can assimilate information remarkably quickly and is always very calm and effective on his feet." "He is an extremely bright individual and top-class advocate." "He is extremely experienced and has the ear of the court."* **(Energy & Natural Resources, Chambers UK 2022)**

*"He is a big name and his reputation as one of the leading barristers is well deserved. He is very client-friendly, measured, has excellent judgement and is very good technically." "He is a superstar."* **(Banking & Finance, Chambers UK 2022)**

*"An absolute superstar who can turn his hand to anything." "One of the pre-eminent commercial silks. He's able to form a view on something quickly, which is impressive." "One of the heavyweights of the Bar. He's always calm and clients love him."* **(Energy & Natural Resources, Chambers Global 2021)**

*"Laurence is a go-to name. He is great on strategy and execution and thinks outside the box. He is truly fantastic on his feet." "He has a sharp legal mind and an ability to cut to the issues."* **(International Arbitration, Chambers Global 2021)**

*"An all-round brilliant KC who has superior judgement and great presence in court." "He has the capacity to travel intellectually down the other side's path, then lead the judge back to where he wants him to be." "You can't go wrong with him: clients really like him, he understands what they are trying to achieve and he is good at identifying an appropriate strategy."* **(Commercial Dispute Resolution, Chambers Global 2021)**

*"Brilliance combined with approachability, which makes a compelling combination."* **(Commercial Litigation, Legal 500 2021-2022)**

*"One of the rare individuals whose reality matches his reputation. He is razor-sharp, practical, tactical and a pleasure to work with."* **(Banking and Finance, Legal 500 2021-2022)**

*"An outstanding intellect, he is thoughtful and a great leader whilst always taking time to understand the client's perspective."* **(Energy, Legal 500 2021-2022)**

*"He is thoughtful and a great leader whilst always taking time to understand the client's perspective and work with the client to get to a pragmatic result."* **(International Arbitration, Legal 500 2021-2022)**

*"He is barrister royalty. One of the top so intellects to whom one turns in a crisis. He couples that with approachability, responsiveness and commercial nous. He is amazing."* **(Civil Fraud, Legal 500 2021-2022)**

*"He is one of a handful of absolute superstars but combines it with being incredibly nice and thoughtful."* (Banking and Finance, Legal 500 2020-2021)

*"Ferocious legal mind, combined with a steely persuasiveness – one of the superstars of the Bar."* (International Arbitration, Legal 500 2020-2021)

*"He is superhumanly responsive and yet manages to do the hard thinking necessary in the really complex cases."* (Commercial Litigation, Legal 500 2020-2021)

*"A top-tier silk, simply one of the best, he has massive gravitas but is also a pleasure to work with."* (Energy, Legal 500 2020-2021)

*"He is astonishingly clever yet remains responsive and a pleasure to deal with – clients adore him."* (Civil Fraud, Legal 500 2020-2021)

*"Fantastic to work with, he's very clever and has an extremely nice manner with judges." "Laurie is really impressive and a real joy to work with. He is great with clients, super smart and very accessible."* (Chambers UK 2020 - Banking and Finance)

*"He is an excellent advocate, very commercially savvy and engaging." "He is supremely intelligent and extremely persuasive. In addition to his legal acumen, he is impressive at identifying witnesses and able to draw on his experience." "He is a leading silk at the Bar and has the biggest brain and the combination of affable personality and hard work."* (Chambers UK 2020 - Energy & Natural Resources)

*"He cuts through complexity and delivers some really complex information and arguments in a very simple manner." "An excellent performer and brilliant legal mind."* (Chambers UK 2020 - Civil Fraud)

*"An outstanding advocate of great intellect." "A go-to for any significant commercial dispute. Incredibly analytical and learned but also has a good manner and the ability to put clients at ease."* (Chambers UK 2020 - International Arbitration)

*"He has a way with the court which invites its confidence, and as an opponent you know you've got to be on your 'A' game." "He has such a nice manner; he's rational and logical, and he makes the answer seem obvious."* (Chambers UK 2020 - Commercial Dispute Resolution)

*"He is a serious heavyweight when you have a problem that you don't know the answers to."* (Banking and Finance, Legal 500 2019-2020)

*"A tremendously skilled advocate, his strategic and legal advice are spot-on."* (Commercial Litigation, Legal 500 2019-2020)

*"So accomplished and natural, his submissions are masterpieces in elegant simplicity."* (Energy, Legal 500 2019-2020)

*"One of the absolute superstars – stupendously clever, but also responsive, diligent and thoughtful."* (Civil Fraud, Legal 500 2019-2020)

*"Absolutely outstanding."* (International Arbitration (Counsel), Legal 500 2019-2020)

*"He is exceptionally talented."* (Professional Negligence, Legal 500 2019-2020)

*"A definite star. He is just truly exceptional and one of the great advocates of his generation. Extremely bright and user-friendly, he's a delight to work with." "If you have a bet-the-business case, he is the man you want representing you." "He is a very intelligent, wonderful advocate, who has a terrific manner with clients. He gives them complete reassurance."*

(Chambers UK 2019 - Banking & Finance)

*"The consummate silk; his trial skills are impeccable and his manner is perfectly gracious." "Laurie is an absolute pleasure to work with, and he manages to add value with the lightest of touches."*

(Chambers UK 2019 - Commercial Dispute Resolution)

*"An excellent advocate; in addition to his experience and judgement, he has a really nice manner with tribunals." "He's a frighteningly clever fellow who is very forthright and an excellent cross-examiner."*

(Chambers UK 2019 - Energy & Natural Resources)

*"Very bright and very client-friendly." "He gives incredibly clear advice and knows a lot about the industry."* (Chambers UK 2019 - International Arbitration)

*'Excellent at assimilating complex facts and adding significant value.'* (Banking and Finance, Legal 500 2018-2019)

*'The cleverest advocate in court, judges adore his cerebral but to-the-point style.'* (Commercial Litigation, Legal 500 2018-2019)

*'Outstanding; has a vast amount of experience.'* (Energy, Legal 500 2018-2019)

*'He is outstanding; has an ability to explain difficult points effortlessly.'* (Civil Fraud, Legal 500 2018-2019)

*'The consummate barrister.'* (International Arbitration (Counsel), Legal 500 2018-2019)

*'A brilliant advocate.'* (Professional Negligence, Legal 500 2018-2019)

*"The consummate business trial lawyer, who is remarkable when examining witnesses, excellent in his oral and written submissions, and great at dealing with clients." "He has a wonderful way with people."* (Chambers UK 2018 - Commercial Dispute Resolution)

*"Very bright and very eloquent. He has the confidence of judges." "A very smooth operator."* (Chambers 2019 - Fraud: Civil)

*"Laurence has an unassuming and down-to-earth style which belies his fierce intellect. He masters the detail of a case incredibly quickly and always adds significant value, both with his advice and as a tactician." "He is as impressive as his reputation suggests - an absolute superstar."* (Chambers UK 2018 - Banking and Finance)

*"He is confident but not arrogant, gives clear advice and is very client-friendly." "Very much a new-style KC, he's a team player who can pick out the key points from a raft of documents."* (Chambers UK 2018 - Energy & Natural Resources)

*"A top-class advocate. We come to him with complex problems. He is quiet, calm and gets straight to the answer."* (Chambers UK 2018 - International Arbitration: General Commercial and Insurance)

*A stellar barrister who is renowned for being one of the very best that the Bar in London has to offer. He takes the lead in many of the highest profile case. "He is very approachable, gives sound and practical advice and commands a lot of respect among his peers." "He wears his phenomenal intellect lightly and has huge charm."* (Chambers UK 2017 - Commercial Dispute Resolution)

*Widely considered one of the pre-eminent silks of the London Bar with an outstanding reputation as a brilliant advocate capable of handling the most complex and intricate disputes with aplomb. "He is fantastic. He has a sort of intellectual courage, a willingness to confront difficulties in his own case." "He can cover in a day issues that would normally take a leader a month. Judges have deferred to him."* (Chambers UK 2017 - Banking and Finance)

*'He masters the detail of cases incredibly quickly and always adds significant value both with his advice and as a tactician. He is very good with clients too.' "He has an incredibly incisive analytical mind, coupled with hugely reassuring client handling skills.'* (Chambers UK 2017 - Civil Fraud)

*'He has an outstanding ability to formulate a case in a way which will have maximum appeal.' "First and foremost he is one of the nicest gentleman at the bar. He is incredibly good with a solicitor or a client, and very, very hard-working and clever.'* (Chambers UK 2017 - Energy and Natural Resources)

*Widely considered by clients and peers as a 'legend of his generation.' "Laurence is a completely stellar barrister. He has an outstanding ability to formulate a case in way which will have a maximum appeal to the tribunal.'* (Chambers UK 2017 - International Arbitration: Commercial & Insurance)

*"He has an unassuming and down-to-earth style which belies his fierce intellect. He masters the detail of cases incredibly quickly and always adds significant value both with his advice and as a tactician. He is very good with clients, too."* (Chambers UK 2018)

*"Very analytical and hard working. He is clever, industrious and a safe pair of hands for the big cases"* (Chambers UK)

*"Astonishingly articulate, elegant, thoughtful and utterly client-friendly. He has the authority and gravitas to deal with general counsel." "Laurence has an unassuming and down-to-earth style which belies his fierce intellect. He masters the detail of cases incredibly quickly and always adds significant value both with his advice and as a tactician."* (Chambers UK)

*"The pre-eminent barrister of his generation" and "the biggest name in energy." "He is a formidably impressive advocate who is first choice for complex oil and gas disputes."* (Chambers UK)

*'A robust and incisive silk with an outstanding reputation.'* (Chambers UK)

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## Publications

- Member of the Advisory Group for Burrows, 'A Restatement of the English Law of Contract' (OUP, 1st ed. 2016, 2nd ed. 2020).

- General Editor - Weinberg & Blank - Takeovers and Mergers
  - Member of Advisory Group, 2012 to A Restatement of the English Law of Unjust Enrichment
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## Education

- 1978-83: BA LLB (University of Witwatersrand), 1st Cum Laude, top graduating law student, Juta Prize, Advocates Prize for best graduating student.
  - 1983: Rhodes Scholar, South-At-Large.
  - BA (Jurisprudence) Oxon, 1st.
  - BCL, 1st
  - Eldon Scholar
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## Awards



# Contact Clerks



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