

Simon Salzedo KC

YEAR OF CALL: 1995 YEAR OF SILK: 2011

"One of the leading silks of his generation for commercial law. Fantastic judgement, deep knowledge and understanding of the law. A great team player, regarded amongst peers as one of the best."

Legal 500 2024

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Practice Overview

Simon Salzedo KC is one of the UK's leading commercial advocates. He is one of 8 "Star Individuals" for Commercial Dispute Resolution in Chambers & Partners and is in the top band in Legal 500. He also has top band rankings for Professional Negligence, Insurance & Reinsurance and Chancery: Commercial. He is also recommended as a leading silk for Banking and Finance, Civil Fraud, International Arbitration and Offshore work. Simon has won Silk of the Year for Commercial Litigation (Chambers & Partners, 2022) and Professional Negligence (Chambers & Partners 2019 and Legal 500, 2023 and 2024).

Simon is author of the leading practitioner works in three areas: Conflicts of Interest; Accountants' Negligence and Liability; and Fraud and Breach of Warranty (M&A litigation).

Simon is a Deputy High Court Judge, a Governing Bencher of Lincoln's Inn and a Director of Bar Mutual Indemnity Fund Limited.

Appellate and trial advocacy

"An outstanding advocate with an outstanding brain: when he speaks the Supreme Court listens carefully." (Legal 500 2023)

"His advocacy is a delight to listen to. He is fluent, persuasive, amusing and altogether very impressive indeed." (Legal 500 2023)

"He is self contained, on top of his brief and one of the few barristers who is more of an expert than the expert. Calm under pressure and unfailingly courteous, he wins over the judge and allows

witnesses to be drawn in only to fall into the trap. A class act.” (Legal 500, 2023)

“His arguments are short, sweet and punchy. His advocacy is the same. He does not take pointless points.” (Chambers & Partners, 2022)

Simon has substantial trial experience and he particularly relishes the unique challenge of appellate advocacy. He does not merely present his client’s case, but argues it to maximise the likelihood of persuading the tribunal. He has the intellectual credibility and the experience required to impress at the highest level.

In the Supreme Court Simon has appeared in two of the most important commercial appeals of recent times. He represented an appellant insurer in *Financial Conduct Authority v Arch Insurance* [2021] UKSC 1, [2021] AC 649 (the business interruption insurance test case) and also the respondent auditor in *Manchester Building Society v Grant Thornton* (in which a 7 Judge panel recast the scope of duty principle) [2021] UKSC 20, [2022] AC 783.

In *Playboy Club London Ltd v Banca Nazionale del Lavoro* [2018] UKSC 43; [2018] 1 WLR 4041 Simon argued an important case concerning the duty of care of a bank giving a reference. In *Consolidated Contractors v Masri* [2011] UKPC 29, Simon persuaded the Privy Council to strike out an appeal as an abuse of process.

Simon argues cases in the Court of Appeal on a wide variety of subject matters. Recent examples include: *Umbrella Interchange Fee Claimants v Umbrella Interchange Fee Defendants* [2024] EWCA Civ 1559 (Brexit, collective proceedings, limitation periods); *Project Angel Bidco v Axis Managing Agency* [2024] EWCA Civ 446, 214 Con LR 24 (interpretation of exclusion clause in warranty and indemnity insurance policy); *Vale SA v BHP Group (UK) Ltd* [2023] EWCA Civ 1388 (forum non conveniens, Brazilian law); *School Facility Management v Christ the King College* [2021] EWCA Civ 1053, [2021] 1 WLR 6129 (unjust enrichment, counter-restitution principle); *PricewaterhouseCoopers v BTI* [2021] EWCA Civ 9 (abuse of process, collateral attack); *AssetCo v Grant Thornton* [2021] PNLR 1 (loss of chance, credit for benefits); *Manchester Building Society v Grant Thornton* [2019] 1 WLR 4610 (scope of duty principle); *Playboy v Banca Nazionale del Lavoro* [2018] EWCA Civ 2025, [2019] LLR 90 (deceit, abuse of process); *UBS v KWL* [2017] 2 Lloyd’s Rep 621 (investment fund manager negligence, causation, quantum); *Lush v Gerrie* [2017] 2 BCLC 456 (construction of Articles of Association re pre-emption rights).

Simon also appears in appeals in other common law jurisdictions, including in recent years, the Cayman Islands and Trinidad & Tobago.

Commercial

Chambers & Partners Commercial Litigation Silk of the Year 2022

Star Individual, Chambers & Partners; Tier 1, Legal 500

"Simon is a superstar of the Bar. He's immensely clever and creative in a way you just don't see with other barristers." (Chambers & Partners 2025)

"Simon is so down to earth and kind to every member of the team, from trainees to junior associates. His advocacy style is persuasive and you get the sense that he is highly respected by the judiciary." (Chambers & Partners 2025)

"One of the leading silks of his generation for commercial law. Fantastic judgement, and deep knowledge and understanding of the law. A great team player, and regarded amongst peers at the Bar as one of the best." (Legal 500 2024)

"He is intelligent and tenacious - a strong advocate." "A lawyer with a first-rate legal brain." "Simon is all over the detail, has a great strategic approach and is fantastic on his feet." (Chambers & Partners 2023)

"An outstanding advocate with an outstanding brain: when he speaks the Supreme Court listens carefully." (Legal 500 2023)

"He is absolutely brilliant." "So engaged, he's really focused on finding solutions and is very imaginative in his approach. Simon is great at managing a big team in cases with lots of evidence." (Chambers & Partners 2022)

Simon has wide experience in all manner of cases in the Commercial Court, including injunctions and jurisdiction disputes, contractual disputes, M&A litigation, company disputes, allegations of fraud, banking and financial cases, insurance, professional negligence, natural resources, arbitration applications and group claims.

Civil fraud

"Simon is so down to earth and kind to every member of the team, from trainees to junior associates. His advocacy style is persuasive and you get the sense that he is highly respected by the judiciary." (Chambers & Partners 2025)

"Simon is a grand master on his feet. He is technically brilliant, extremely easy to work with and hugely responsive." (Legal 500 2025)

"He is an iron fist in a silk glove, steely but smooth." (Chambers & Partners 2025)

"He is absolutely first rate - he gets into the detail and is tactical and strategic. I have a lot of trust in his advice." "Simon is a genius. He is incredibly on top of the law and the numbers. He is a fantastic advocate, very calm and collected." "Simon is a class act. He is so effective in cross-examination." (Chambers & Partners 2024)

"Simon is an outstanding barrister and provides a brilliant service for clients." "Simon is very reliable, very responsive and a source of support." "He is a great advocate." (Chambers & Partners 2023)

"Simon's approach to advocacy is well-tempered and he oozes gravitas. He is very efficient with his time and gives robust, considered, advice." (Legal 500 2023)

"He is a dream to work with and really focused on finding solutions. He's very imaginative and great at managing a big team on a huge fraud case." "He is incredibly bright and can explain very complex concepts in easy language. He's very good in hearings and at trial and is a very forensic cross-examiner." (Chambers & Partners 2022)

"Exceptional with clients. He has a truly wonderful way of bringing things to life or making them simple or getting the client to understand why they are wrong – essentially whatever is needed to move the matter forward and ensure that the client has truly understood the advice that is being given." (Legal 500 2022)

A few examples of recent reported fraud work are:

- In *Njord Partners v Astir Maritime* [2020] EWHC 3474 (Comm), acting for the claimant, Simon secured the continuation of a freezing order against a fraud defendant who had made allegations of non-disclosure, with indemnity costs secured a Part 71 examination despite jurisdictional objections: [2021] EWHC 1819 (Comm); and obtained judgment for the fraud at trial [2024] EWHC 1682 (Comm).
- Simon represented the former President of Olympus Corporation in a Chancery Division trial of claims of dishonest breach of fiduciary duty and conspiracy relating to the group's employee benefit trust. All the claims against Simon's two clients were dismissed with indemnity costs: see *KeyMed v Hillman and another* [2019] EWHC 485 (Ch);
- Simon established in the Court of Appeal that it was not an abuse of process to bring a fraud claim after a negligence allegation arising out of the same factual background had failed for want of duty of care: *Playboy v Banca Nazionale del Lavoro* [2018] EWCA Civ 2025, [2019] LLR 90.

M&A Disputes

Simon has specialist experience and expertise in all kinds of disputes arising from corporate transactions. He is the lead author of the specialist text: *Fraud and Breach of Warranty: Buyers' Claims and Sellers' Defences*.

Simon regularly advises both claimants and defendants on claims arising from transactions involving private equity and other funds, allegations of fraud made by purchasers against vendors and on injunctive and other relief arising from conflicts of interest or contractual issues. He also brings and defends claims under warranty and indemnity insurance.

Simon has been active in merger appraisal cases under Companies Law s.238 in the Grand Court of the Cayman Islands, appearing in three trials (*Trina Solar, Ikang* and *FGL*) and the successful appeal in *Trina Solar* (Cayman Islands Court of Appeal, Appeal No 009 of 2021).

His reported M&A cases include:

- *Slater & Gordon v Watchstone Group* [2019] EWHC 2371 (Comm) (£600m fraud claim, settled on eve of trial);
- *Autonomy Corp Ltd v Lynch* [2018] EWHC 2105 (Ch) (\$5bn fraud claim);
- *Ageas v Kwik-Fit* [2013] EWHC 3261 (QB) (breach of warranty, notice provisions, service);
- *Porton v 3M* [2011] EWHC 2895 (Comm) (6 week trial of earnout damages claim);
- *MAN v Freightliner* [2007] EWHC 2347 (Comm) (14 week trial of claim for fraud and breach of warranty).

Banking and finance

"Simon is a multi-talented barrister. Fiercely analytical in his approach and a compelling and persuasive advocate." (Legal 500 2025)

"He's very clever and is a pretty tough advocate as well." "He's a problem solver and focuses on the way through things." "Simon Salzedo is down to earth and a good team player to work with." (Chambers & Partners 2024)

"His advice is clear and he is very creative, looking for solutions and not problems." (Legal 500 2023, Banking & Finance)

"He is technically very able and good with numbers." "He is technically bright, but also commercial. His arguments are short, sweet and punchy. His advocacy is the same. He does not take pointless points." (Chambers & Partners, 2022)

"A superb advocate: hugely intelligent, amongst the heavyweights at the commercial Bar, he has the ear of the court even amongst the most prestigious co-defendants and opponents." (Legal 500, 2022)

"Incredibly proactive, creative in his approach to difficult problems and a pleasure to work with." "He presents things in an easily understandable way, is very responsive and has a complete mastery of the material." (Chambers & Partners, 2020)

Simon is numerate and well versed in banking law and financial issues. In recent years, Simon has been advising major banks on Quincecare/Philipp issues and in several group litigation matters.

Some examples of Simon's reported banking work are:

- Simon obtained summary judgment on a finance debt of €172 million in *Heritage Travel &*

Tourism Ltd v Windhorst and others [2021] EWHC 2380, defeating arguments of economic duress, contractual construction, rectification and the penalty doctrine.

- In *Playboy Club v Banca Nazionale del Lavoro SpA* [2018] UKSC 43; [2018] 1 WLR 4041, Simon represented a casino group which sued a bank for negligence and deceit following a faulty credit reference. The question of the bank's duty of care in such a case was decided by the Supreme Court. In relation to the fraud claim in the case, the Court of Appeal decided that it could proceed, overturning a strike out a first instance based on abuse of process: [2018] EWCA Civ 2025, [2019] LLR 90. The case settled shortly after a second trial in 2020.
- Simon was part of KWL's winning team in the 14 week trial and 2 week appeal of *UBS v KWL* [2014] EWHC 3615 (Comm), [2017] EWCA Civ 1567, [2017] 2 Lloyd's Rep 621, concerning complex Single Tranche Collateralised Debt Obligations and issues of bribery, fraudulent misrepresentation, dishonest assistance in breach of fiduciary duty, capacity under German law and negligent portfolio management.

Group and ESG Litigation

Simon has substantial experience in group and ESG litigation. Examples of his recent work include:

- Simon represented Vale SA in relation to the Fundao Dam litigation, which purports to be a claim by over 700,000 claimants for some \$36 billion: *Município De Mariana v BHP Group (UK) Ltd* including at [2022] EWHC 330 (TCC), [2023] EWHC 1134 (TCC), [2023] EWHC 2030 (TCC), [2023] EWHC 2607 (TCC), [2023] EWCA Civ 1388.
- Simon acts for Visa in relation to the complex and long-running interchange fee litigation in the Competition Appeal Tribunal, in which he argued in April 2023 an important legal issue relating to the effect of the Brexit legislation on accrued EU law rights. His arguments were accepted by the Tribunal at [2023] CAT 49, [2023] Bus LR 1879 and by the Court of Appeal [2024] EWCA Civ 1559.
- Simon is instructed by a big 4 UK banking group in several group consumer claims arising out of vehicle emissions, PPI commissions and vehicle finance contracts and was successful in resisting an application for a Group Litigation Order in *Abernethy and others v Barclays Bank Plc and others* [2025] EWCC 1.

Chancery: commercial

Band 1, Chambers & Partners

"Extremely willing to get into the detail of the case and grapple with the facts in an impressive way. He gives firm advice, including on merits, in situations where some barristers may have a tendency to sit on the fence. Simon is very well regarded by the judiciary and comes across very well on his feet."
"He's a fantastic advocate and a very calm and collected person." (Chambers & Partners 2024)

"Simon is very bright. He grapples with difficult issues and breaks them down into simple terms that the client appreciates." "He is very reliable, responsive, and a great source of support." (Chambers & Partners 2023)

"Knows his cases back to front and is willing to engage with the client however difficult they may be." "He is very good when it comes to technical accounting matters." (Chambers & Partners, 2022)

Simon has substantial experience in commercial disputes in the Chancery Division involving company law, accounting, taxation, trusts, pensions and intellectual property issues. He also regularly appears in appraisal actions (especially under Cayman Islands Companies Law s 238), where he has developed special expertise in company valuation issues. As an author of all 6 editions of "Conflicts of Interest", Simon is also a specialist in conflicts issues.

Examples of Simon's reported work in the Chancery Division include:

- Simon represented the former President of Olympus Corporation in a Chancery Division trial of claims of breach of fiduciary duty and conspiracy relating to the group's employee benefit trust. All the claims against Simon's two clients were dismissed with indemnity costs: *KeyMed v Hillman and another* [2019] EWHC 485 (Ch).
- In *Cosmetic Warriors v Gerrie* [2017] EWCA 324, [2017] 2 BCLC 456, Simon was entirely successful on several preliminary issues of construction of pre-emption provisions in the Articles of Association of the Lush Cosmetics group.
- In *Gerald Metals v Timis* [2016] EWHC 2327 (Ch), Simon represented professional trustees successfully resisting the making of a freezing order.

Insurance and reinsurance

Band 1, Chambers & Partners

Simon is hugely intelligent, delightful to work with and has a disarming ability to make the most complicated of propositions sound simple." (Legal 500 2025)

"Simon has a fierce intellect and a fluent and captivating advocacy style." (Legal 500 2024)

"Simon has a very attractive advocacy style." "Simon is a great advocate and really analytical." "His advice on strategy is first rate." (Chambers & Partners 2023)

"An outstanding advocate with an outstanding brain: when he speaks the Supreme Court listens carefully." (Legal 500 2023)

"Simon is superbly good. He has a delightful turn of phrase." "He is extremely smart and very client-friendly." (Chambers & Partners, 2022)

"A superb advocate and highly intelligent insurance lawyer, who is very responsive and has a down-

to-earth manner with both clients and courts – very good at distilling and explaining complex concepts, and has the ear of the court even among highly prestigious co-defendants and opponent counsels." (Legal 500, 2022)

"He is user-friendly, very bright, commercial and sensible." "He has an extremely good rapport with judges and the courts and he knows a case inside out." (Chambers & Partners 2020)

Simon acts for insurers and policyholders in relation to all kinds of insurance and reinsurance issues. He represented Argenta syndicate in the FCA business interruption insurance test case in the Commercial Court [2020] Lloyd's Rep IR 527, and in the Supreme Court [2021] UKSC 1, [2021] AC 649.

Simon has represented both insurers and policyholders in numerous confidential arbitrations. His reported insurance cases in court include:

- *Project Angel Bidco v Axis Managing Agency* [2024] EWCA Civ 446 (warranty and indemnity insurance, exclusions, construction)
- *FCA v Arch and other* [2021] AC 649 (business interruption, causation)
- *Standard Life v Ace and others* [2012] Lloyd's Rep IR 655, [2013] 1 All ER (Comm) 1371 (financial services liability insurance, apportionment of losses);
- *Toomey v Banco Vitalicio de Espana* [2005] Lloyd's Rep IR 423 (contingency reinsurance);
- *GE Reinsurance v New Hampshire Insurance* [2004] Lloyd's Rep IR 404 (film finance, reinsurance);
- *The Prestrioka* [2003] 2 Lloyd's Rep 327 (marine cargo, institute clauses);
- *The Travel Insurance Litigation* (travel insurance, binding authorities) [2002] CLC 41;
- *Equitable Life v Hyman* [2002] 1 AC 408 (life cover, annuities).

Arbitration (as counsel)

"His advocacy is a delight to listen to. He is fluent, persuasive, amusing and altogether very impressive indeed." (Legal 500 2023)

"Incredibly bright, and whilst always polite, identifies the key points quickly and effectively." (Legal 500 2022)

"An excellent judge of when to go for the jugular on a particular point and really sees the big picture – put simply, if you are in for a tough battle involving fine points of law there is no other counsel I would rather have on my side." (Legal 500 2021)

"He is very authoritative and is always in control of what's going on." "A very sharp advocate." (Chambers & Partners 2020)

Simon is the author of the Guide to the Arbitration Act 1996.

Simon has appeared in numerous arbitration hearings, both international and domestic, including under ICC and LCIA rules. The subject matters have included disputes between banks and clients, reinsurance, insurance, ship building and ship sales, mobile telephone agreements, defence contracts, the supply of machinery, long term steel supply contracts, joint ventures from credit cards to mining and other commercial disputes. Substantive witness hearings in which Simon has acted as sole or leading advocate have included an ICC arbitration in Paris between a sugar refiner and a supplier of packing machinery, an ad hoc arbitration in London between insurer and insured about the latter's attempt to bring a \$200m collateral claim in Texas, an LCIA arbitration between two Russian companies concerning a land transaction, an LCIA arbitration concerning a claim on trade credit insurance and an ICC arbitration of an €80m claim arising from the privatisation of an eastern European telecommunications company.

Simon's reported High Court arbitration applications include:

- *Gerald Metals v Timis* [2016] EWHC 2327 (Ch) (power of Court rather than Tribunal to grant a freezing order in case of urgency);
- *Mobile Telesystems Finance v Nomihold* [2012] 1 Lloyd's Rep 6 (freezing order in support of enforcement of award);
- *Terna v Bin Kamil Al Shamsi* [2013] 1 Lloyd's Rep 86 (challenges under s 67 and s 68 Arbitration Act 1996; extension of time; anti-suit injunction restraining challenges elsewhere).

Private international law

"He focuses on both the detail and the bigger picture, and he is excellent on jurisdictional issues."
(Chambers & Partners 2021)

Simon has considerable experience in conflicts of laws. His reported cases involving the conflict of laws include:

- *Município de Mariana v BHP Group (UK) Ltd* [2023] EWHC 2030 (TCC), [2023] EWCA Civ 1388 (forum non conveniens, contribution claims, Brazilian law);
- *Marashen v Kenvett* [2018] 1 WLR 288 (service out of the jurisdiction, Russia, Hague Service Convention);
- *Erste Bank v JSC Red October* [2015] 1 CLC 706 (governing law of a tort, the necessary and proper party gateway and forum conveniens);
- *JP Morgan v BVG* [2010] QB 276 (Teare J) and [2012] QB 176 (CA), arising from a \$200m credit default swap transaction, where jurisdiction was disputed as between England and Germany;
- *Joujou v Masri* [2011] 2 CLC 566 (CA) (whether comity inhibited the Court from making an order against a company in administration overseas and/or from naming the administrators in a penal notice);
- *Masri v Consolidated Contractors and others* (No 4) [2010] 1 AC 90 (jurisdiction to order

foreign director of judgment debtor company to give evidence as to assets).

Professional negligence

Legal 500 Professional Negligence Silk of the Year 2023 and 2024.

Chambers & Partners Professional Negligence Silk of the Year 2019

Band 1 in Chambers & Partners; Tier 1 in Legal 500

"Simon is an excellent strategist, who thinks through every move carefully. He is first rate for disputes involving finance issues." (Legal 500 2024)

"He sees round all the corners that mere mortals don't." "In my view he's brilliant at anything he touches, and incredibly good at anything to do with accounts and maths." (Chambers & Partners 2023)

"There is no one better at understanding the details of auditor negligence cases. He is very imaginative in the points that he puts forward." "A forceful and persuasive advocate." (Chambers & Partners, 2022)

"Simon probably has the best practice at the Bar in accountancy negligence (regulatory and negligence actions) and his practice stretches across all forms of professional discipline and regulatory proceedings." (Legal 500, 2022)

Simon is lead author of *Accountants' Liability and Negligence*, now in its 2nd edition. He was a qualified chartered accountant (ACA 1993, FCA 2010). He has expertise in all forms of financial and legal professional negligence and disciplinary issues including auditing, taxation, valuation, financial advice, pension and investment fund management.

His reported cases in this field include:

- *Patisserie Holdings v Grant Thornton* [2021] EWHC 3122 (Comm), [2022] Bus LR 1 in which Simon successfully resisted disclosure of audit files sought by the liquidators of the Patisserie Valerie group.
- *Manchester Building Society v Grant Thornton* [2018] EWHC 963 (Comm), [2018] PNLR 27 where Simon's client, an auditor which had admitted negligence, was found liable at trial for less than 1% of the sums claimed, based on the application of the scope of duty ('SAAMCO') principle. Simon successfully defended the result in the Court of Appeal, [2019] EWCA Civ 40, [2019] 1 WLR 4610. These findings were overturned by the Supreme Court in its controversial decision at [2022] AC 783.
- *AssetCo Plc v Grant Thornton* [2021] PNLR 1, where Simon, who did not appear at the trial, obtained on appeal a significant reduction in the damages awarded against his clients.

- *BTI 2014 LLC v PricewaterhouseCoopers* [2021] EWCA Civ 9, in which Simon sought to strike out the audit claim as an abuse of process on the basis of collateral attack.
- *UBS v KWL* [2014] EWHC 3615 (Comm), [2017] EWCA Civ 1567, [2017] 2 Lloyd's Rep 621 where Simon led for KWL on its successful claim against UBS Global Asset Managers for negligence in the management of a portfolio of credit default swaps, causing loss of some \$400m.
- *Heather Capital v KPMG Isle of Man High Court of Justice* ORD 2013/36, 17 November 2015, where Simon successfully resisted an application to strike out a claim against auditors for some £100 million, dealing with issues of scope of duty and legal causation.
- *Barclays Bank v Grant Thornton* [2015] 2 BCLC 537 in which Simon obtained summary judgment for his client on a £50 million claim based on the disclaimer in its audit report.

Constitutional, Public and competition Law

In the Interchange Fee litigation in the Competition Appeal Tribunal and the Court of Appeal, Simon successfully argued that the Brexit legislation did not leave any space for allegedly accrued rights in EU law to be pursued in domestic Courts: *Umbrella Interchange Fee Claimants v Umbrella Interchange Fee Defendants* [2023] CAT 49, [2023] Bus LR 1879, [2023] 5 CMLR 24; [2024] EWCA Civ 1559.

Simon settled written submissions on constitutional issues for one of the intervenors in Miller in the Supreme Court [2018] AC 61 and for the Law Society in *Belhadj v Security Service* (Investigatory Powers Tribunal, 29.4.15) on issues of privilege.

Publications

Books

Accountants' Negligence and Liability (with Tony Singla KC), Bloomsbury Professional, second edition 2021.

Fraud and Breach of Warranty (with Andrew McIntyre and Sophie Shaw), Bloomsbury Professional, 2020, second edition 2024.

Conflicts of Interest (with Charles Hollander KC), Sweet & Maxwell, sixth edition 2020.

Guide to the Arbitration Act 1996 (with Richard Lord KC), Cavendish, 1996.

Annotated Guide to the Singapore International Arbitration Centre Rules (with others), Lexis-Nexis, 2014.

Articles

"Improper leverage? Own interest conflicts and the designation model in leveraged finance transactions" (2023) 4 JIBFL 209.

"Validation of the Financial Collateral Arrangement Regulations post-Brexit: legal considerations" (2021) 4 JIBFL 250.

"Negative interest rates: reflections on the role of formulae in contracts" (2020) 1 JIBFL 22.

"No big bets": Court of Appeal upholds negligence claim against portfolio manager (2018) 9 JIBFL 553.

"When can an Opposing Solicitor be Trusted?" (2018) 6 JIBLF 339.

"Caparo Revisited: To Whom Is the Auditor's Duty Now Owed?" (2015) 9 JIBFL 547.

Qualifications

Simon graduated top of his year at the University of Oxford in philosophy politics and economics, qualified as a chartered accountant with Price Waterhouse and came to the bar at Brick Court Chambers in 1995, from where he has practised ever since. He was the Eldon Scholar of the University of Oxford in 1995 and a Wolfson, Cassel and Hardwicke Scholar of Lincoln's Inn. He took silk in 2011. He was appointed a Deputy High Court Judge in 2019. He was elected a Bencher of Lincoln's Inn in 2021.

Selected Reported Cases

- *Umbrella Interchange Fee Claimants v Umbrella Interchange Fee Defendants* [2024] EWCA Civ 1559
- *Njord Partners v Astir Maritime* [2024] EWHC 1682 (Comm)
- *Project Angel Bidco v Axis Managing Agency* [2024] EWCA Civ 446; 214 Con LR 24
- *Municipio de Mariana v BHP Group (UK) Ltd* [2023] EWHC 2030 (TCC)
- *Patisserie Holdings Plc (In Liquidation) v Grant Thornton UK LLP* [2021] EWHC 3022 (Comm), [2022] Bus. L.R. 1
- *Heritage Travel and Tourism Ltd v Windhorst* [2021] EWHC 2380 (Comm)
- *School Facility Management Ltd v Governing Body of Christ the King College* [2021] EWCA Civ 1053, [2021] 1 W.L.R. 6129
- *Manchester Building Society v Grant Thornton UK LLP* [2021] UKSC 20, [2022] A.C. 783
- *Financial Conduct Authority v Arch Insurance (UK) Ltd* [2021] UKSC 1, [2021] A.C. 649
- *PricewaterhouseCoopers LLP v BTI 2014 LLC* [2021] EWCA Civ 9
- *Njord Partners SMA-Seal LP v Astir Maritime Ltd* [2020] EWHC 3474 (Comm)
- *AssetCo Plc v Grant Thornton UK LLP* [2020] EWCA Civ 1151, [2021] 3 All E.R. 517, [2021] Bus.

- L.R. 142, [2021] 2 B.C.L.C. 227, [2021] P.N.L.R. 1
- *Keymed (Medical and Industrial Equipment Ltd) v Hillman* [2019] EWHC 485 (Ch)
 - *Playboy Club London Ltd v Banca Nazionale del Lavoro SpA* [2018] EWCA Civ 2025, [2019] L.L.R. 90
 - *Playboy Club London Ltd v Banca Nazionale del Lavoro SpA* [2018] UKSC 43, [2018] 1 W.L.R. 4041, [2019] 2 All E.R. 478
 - *UBS AG (London Branch) v Kommunale Wasserwerke Leipzig GmbH* [2017] EWCA Civ 1567, [2017] 2 Lloyd's Rep. 621
 - *Marashen Ltd v Kenvett Ltd* [2017] EWHC 1706 (Ch), [2018] 1 W.L.R. 288
 - *Cosmetic Warriors Ltd v Gerrie* [2017] EWCA Civ 324, [2017] 2 B.C.L.C. 456
 - *Gerald Metals SA v Timis* [2016] EWHC 2327 (Ch)
 - *CitizenM LND St Paul's Properties BV v Chil Ltd* [2016] EWCA Civ 771
 - *Europa Plus SCA SIF v Anthracite Investments (Ireland) Plc* [2016] EWHC 437 (Comm)
 - *Tchenguiz v Grant Thornton UK LLP* [2015] EWHC 3209 (Comm)
 - *Erste Group Bank AG (London) v JSC (VMZ Red October)* [2015] EWCA Civ 379, [2015] 1 C.L.C. 706
 - *Barclays Bank Plc v Grant Thornton UK LLP* [2015] EWHC 320 (Comm), [2015] 2 B.C.L.C. 537, [2015] 1 C.L.C. 180
 - *Rawlinson and Hunter Trustees SA v Serious Fraud Office* [2015] EWHC 266 (Comm)
 - *Ageas (UK) Ltd v Kwik-Fit (GB) Ltd* [2013] EWHC 3261 (QB)
 - *Standard Life Assurance Ltd v Ace European Group* [2012] EWCA Civ 1713, [2013] 1 All E.R. (Comm) 1371, [2013] 1 C.L.C. 255, [2013] Lloyd's Rep. I.R. 415
 - *Terna Bahrain Holding Co WLL v Al Shamsi* [2012] EWHC 3283 (Comm), [2013] 1 All E.R. (Comm) 580, [2013] 1 Lloyd's Rep. 86
 - *Generics (UK) Ltd v Yeda Research and Development Co Ltd* [2012] EWCA Civ 726, [2013] Bus. L.R. 777, [2013] F.S.R. 13
 - *Pegasus Management Holdings SCA v Ernst & Young* [2012] EWHC 738 (Ch), [2012] 2 B.C.L.C. 734, [2012] P.N.L.R. 24
 - *Mobile Telesystems Finance SA v Nomihold Securities Inc* [2011] EWCA Civ 1040, [2012] 1 All E.R. (Comm) 223, [2012] Bus. L.R. 1166, [2012] 1 Lloyd's Rep. 6
 - *Consolidated Contractors International Company SAL v Masri Privy Council (Bermuda)* [2011] UKPC 29
 - *Masri v Consolidated Contractors International Co SAL* [2011] EWCA Civ 746, [2011] 2 C.L.C. 566
 - *Masri v Consolidated Contractors International Co SAL* [2011] EWCA Civ 1352
 - *Masri v Consolidated Contractors International Co SAL* [2011] EWCA Civ 21, C.P. Rep. 20
 - *Les Laboratoires Servier v Apotex* [2011] RPC 20
 - *Lilly Icos v 8PM Chemist* [2010] FSR 4
 - *Pegasus v Ernst & Young* [2010] EWCA Civ 181, [2010] 3 All ER 297
 - *Dennard v PricewaterhouseCoopers* [2010] EWHC 812 (Ch)
 - *Masri v Consolidated Contractors* [2009] UKHL 43, [2010] 1 AC 90
 - *Masri v Consolidated Contractors* [2008] EWCA Civ 625, [2009] QB 503

- *Masri v Consolidated Contractors* [2008] EWCA Civ 303, [2009] QB 450
- *City Index Ltd v Gawler* [2007] EWCA Civ 1382, [2008] Ch. 31
- *Man Nutzfahrzeuge AG v Freightliner Ltd* [2007] EWCA Civ 910, [2007] B.C.C. 986, [2008] 2 B.C.L.C. 22, [2007] 2 C.L.C. 455, [2008] P.N.L.R. 6
- *Real Estate Opportunities Ltd v Aberdeen Asset Managers Jersey Ltd* [2007] EWCA Civ 197, [2007] 2 All E.R. 791, [2007] Bus. L.R. 971
- *Masri v Consolidated Contractors* [2005] EWCA Civ 1436, [2006] 1 WLR 830
- *Equitable Life Assurance Society v Hyman* [2002] 1 A.C. 408
- *Stewart v Engel* [2000] 1 WLR 2268

Selected Directory Quotes

"He is incredibly bright; he thinks about new and novel points of law and is a lateral thinker." (Chambers & Partners 2025, Banking & Finance)

"He is so down to earth for someone of his stature and ability. His advocacy is persuasive; you immediately get the sense that he is highly respected by the judiciary and he knows what will land well." (Chambers & Partners 2025, Offshore)

"Simon is obviously phenomenally well regarded." (Chambers & Partners 2025, Offshore)

"Simon is in very high demand but he makes time for you. He is so down to earth in such an unexpected way for someone of his stature. In court he invariably builds a rapport with the judge." (Chambers & Partners 2025, Commercial Chancery)

"Simon is one of my go-to silks for any complex financial issues. He's a great advocate and someone with a very effective style." (Chambers & Partners 2025, Commercial Chancery)

"Simon is an effective advocate because he's so clever and clear in his thinking. He is very determined and good at pushing forward his position." (Chambers & Partners 2025, Commercial Chancery; Banking & Finance)

"Simon is very strong technically and excellent to deal with." (Chambers & Partners 2025, Professional Negligence)

"A very able KC, Simon is clearly a leading expert in the auditors' negligence space, with strong advocacy skills." (Chambers & Partners 2025, Professional Negligence)

"His invariably calm, clear and measured advice in pressured circumstances is always appreciated by clients. He is extremely responsive and will give firm views where required." (Chambers & Partners 2025, Professional Negligence)

"Simon is very thorough and methodical, leaving no stone unturned. I guess that's what you'd

expect from a former accountant!" (Chambers & Partners 2025, International Arbitration: General Commercial & Insurance)

"The calibre of cases that Simon is working on is of the highest tier. He's immensely clever and creative in a way you just don't see with other barristers." (Chambers & Partners 2025, International Arbitration: General Commercial & Insurance)

"Simon is extremely thorough when it comes to detail and he makes very compelling submissions. I think he's one of the cleverest advocates you can encounter." (Chambers & Partners 2025, International Arbitration: General Commercial & Insurance)

"Simon is a go-to KC for W&I matters. He is user-friendly, a first-class advocate, and a steady and reliable presence on a case." (Chambers & Partners 2025, Insurance & Reinsurance)

"Simon's written and verbal advice is considered and timely, including his ability to come up with novel arguments." (Chambers & Partners 2025, Insurance & Reinsurance)

"Simon is a superstar of the Bar. He's immensely clever and creative in a way you just don't see with other barristers." (Chambers & Partners 2025, Commercial Dispute Resolution)

"Simon is absolutely outstanding. He has a very nice client manner and is very hard-working." (Chambers & Partners 2025, Commercial Dispute Resolution)

"Simon is so down to earth and kind to every member of the team, from trainees to junior associates. His advocacy style is persuasive and you get the sense that he is highly respected by the judiciary." (Chambers & Partners 2025, Civil Fraud; Commercial Dispute Resolution)

"He is an iron fist in a silk glove, steely but smooth." (Chambers & Partners 2025, Civil Fraud)

"His input has always been measured, thoughtful and integral to the case, as well as being inherently practical." (Chambers & Partners 2025, Civil Fraud)

"Simon has an incredibly strong grasp of detailed and complex valuation issues and knows how to present them. An incredibly effective cross examiner, particularly in relation to these issues, and his written work is of the highest quality. Incredibly user friendly." (Legal 500 2025, Offshore)

"Simon is a multi-talented barrister. Fiercely analytical in his approach and a compelling and persuasive advocate." (Legal 500 2025, Banking & Finance)

"Simon is a grand master on his feet. He is technically brilliant, extremely easy to work with and hugely responsive." (Legal 500 2025, Civil Fraud)

"Simon is hugely intelligent, delightful to work with and has a disarming ability to make the most complicated of propositions sound simple." (Legal 500 2025, Insurance)

"He is the best KC in the market for difficult issues in the accounting sector. He's a superb

advocate." (Legal 500 2025, Professional Negligence)

"A really strong advocate, who pushes points forcefully." "Simon Salzedo is extremely clever and knowledgeable." (Chambers & Partners 2024, Commercial Dispute Resolution)

"Extremely willing to get into the detail of the case and grapple with the facts in an impressive way. He gives firm advice, including on merits, in situations where some barristers may have a tendency to sit on the fence. Simon is very well regarded by the judiciary and comes across very well on his feet." "He's a fantastic advocate and a very calm and collected person." (Chambers & Partners 2024, Commercial Chancery)

"He is absolutely first rate - he gets into the detail and is tactical and strategic. I have a lot of trust in his advice." "Simon is a genius. He is incredibly on top of the law and the numbers. He is a fantastic advocate, very calm and collected." "Simon is a class act. He is so effective in cross-examination." (Chambers & Partners 2024, Civil Fraud)

"He is a top brain." "He is excellent." (Chambers & Partners 2024, Insurance & Reinsurance)

"Simon's a genius - he's incredible on the law. His grasp of technical accounting terms is second to none. He's also a fantastic advocate - he doesn't grandstand." "Simon is fantastic. He's very good on financial valuation matters and is very client-friendly." "Simon's one of the absolute standouts at the Bar - he's brilliant in all aspects. He's a deep thinker and clear in his advocacy." (Chambers & Partners 2024, Offshore)

"He's very clever and is a pretty tough advocate as well." "He's a problem solver and focuses on the way through things." "Simon Salzedo is down to earth and a good team player to work with." (Chambers & Partners 2024, Banking & Finance)

"Extremely bright, always on top of the detail and results driven. His written and oral advocacy is clear, concise and highly persuasive." (Legal 500 2024, Offshore)

"One of the leading silks of his generation for commercial law. Fantastic judgement, and deep knowledge and understanding of the law. A great team player, and regarded amongst peers at the Bar as one of the best." (Legal 500 2024, Commercial Litigation)

"Simon has a fierce intellect and a fluent and captivating advocacy style." (Legal 500 2024, Insurance & Reinsurance)

"Simon is an excellent strategist, who thinks through every move carefully. He is first rate for disputes involving finance issues." (Legal 500 2024, Professional Negligence)

"Simon is level-headed and direct. A polished advocate." (Legal 500 2024, Professional Discipline)

"Simon is excellent with clients. He gains their trust and delivers his advice with a clarity and brevity that can disarm even the most frustrated client. Simon is also an extremely talented

advocate." (Legal 500 2024, Civil Fraud)

"He gets to the heart of the case, and gives clear advice on key points of case strategy. Very user friendly, notwithstanding an extremely busy practice. Pleasure to work with." (Legal 500 2024, Banking & Finance)

"Simon is very bright. He grapples with difficult issues and breaks them down into simple terms that the client appreciates." "He is very reliable, responsive, and a great source of support." (Chambers & Partners 2023, Commercial Chancery)

"He sees round all the corners that mere mortals don't." "In my view he's brilliant at anything he touches, and incredibly good at anything to do with accounts and maths." (Chambers & Partners 2023, Professional Negligence)

"He is intelligent and tenacious - a strong advocate." "A lawyer with a first-rate legal brain." "Simon is all over the detail, has a great strategic approach and is fantastic on his feet." (Chambers & Partners 2023, Commercial Dispute Resolution)

"Simon has a very attractive advocacy style." "Simon is a great advocate and really analytical." "His advice on strategy is first rate." (Chambers & Partners 2023, Insurance & Reinsurance)

"Simon is an outstanding barrister and provides a brilliant service for clients." "Simon is very reliable, very responsive and a source of support." "He is a great advocate." (Chambers & Partners 2023, Civil Fraud)

"A hugely intelligent advocate who is excellent on complex, high value matters." (Who's Who Legal 2022, Commercial Litigation)

"Simon's approach to advocacy is well-tempered and he oozes gravitas. He is very efficient with his time and gives robust, considered, advice." (Legal 500 2023, Civil Fraud)

"An outstanding advocate with an outstanding brain: when he speaks the Supreme Court listens carefully." (Legal 500 2023, Commercial Litigation)

"His advice is clear and he is very creative, looking for solutions and not problems." (Legal 500 2023, Banking & Finance)

"His advocacy is a delight to listen to. He is fluent, persuasive, amusing and altogether very impressive indeed." (Legal 500 2023, International Arbitration: Counsel)

"Simon is a walking encyclopedia of valuation work. He is self contained, on top of his brief and one of the few barristers who is more of an expert than the expert. Calm under pressure and unfailingly courteous, he wins over the judge and allows witnesses to be drawn in only to fall into the trap. A class act." (Legal 500 2023, The English Bar Offshore)

"He is absolutely brilliant." "So engaged, he's really focused on finding solutions and is very imaginative in his approach. Simon is great at managing a big team in cases with lots of evidence." (Chambers & Partners 2022, Commercial Dispute Resolution)

"He is a dream to work with and really focused on finding solutions. He's very imaginative and great at managing a big team on a huge fraud case." "He is incredibly bright and can explain very complex concepts in easy language. He's very good in hearings and at trial and is a very forensic cross-examiner." (Chambers & Partners 2022, Civil Fraud)

"Knows his cases back to front and is willing to engage with the client however difficult they may be." "He is very good when it comes to technical accounting matters." (Chambers & Partners 2022, Commercial Chancery)

"He is technically very able and good with numbers." "He is technically bright, but also commercial. His arguments are short, sweet and punchy. His advocacy is the same. He does not take pointless points." (Chambers & Partners 2022, Banking & Finance)

"Simon is superbly good. He has a delightful turn of phrase." "He is extremely smart and very client-friendly." (Chambers & Partners 2022, Insurance & Reinsurance)

"There is no one better at understanding the details of auditor negligence cases. He is very imaginative in the points that he puts forward." "A forceful and persuasive advocate." (Chambers & Partners 2022, Professional Negligence)

"A superb advocate: hugely intelligent, amongst the heavyweights at the commercial Bar, he has the ear of the court even amongst the most prestigious co-defendants and opponents." (Legal 500 2022, Banking & Finance)

"Exceptional with clients. He has a truly wonderful way of bringing things to life or making them simple or getting the client to understand why they are wrong – essentially whatever is needed to move the matter forward and ensure that the client has truly understood the advice that is being given." (Legal 500 2022, Civil Fraud)

"Simon is incredibly bright, and whilst always polite, identifies the key points quickly and effectively. He is prepared to engage and debate whilst at the same time having clear views on the issues. He is very efficient in his work, as well as being very hard-working." (Legal 500 2022, Commercial Litigation)

"A superb advocate and highly intelligent insurance lawyer, who is very responsive and has a down-to-earth manner with both clients and courts – very good at distilling and explaining complex concepts, and has the ear of the court even among highly prestigious co-defendants and opponent counsels." (Legal 500 2022, Insurance & Reinsurance)

"An incredibly bright barrister with the ability to slice through complexity quickly and easily." (Legal 500 2022, Offshore)

"Simon Salzedo KC enjoys a fantastic reputation in the market, described by sources as "a hugely intelligent advocate who is excellent on complex, high value matters"." (Who's Who Legal 2022, Commercial Litigation)

"Simon Salzedo KC draws high praise from sources as "absolutely excellent - he offers valuable insight and at the same time combines his impressive intellect with being extremely personable". (Who's Who Legal 2021, Commercial Litigation)

"An effective advocate who runs his cases persuasively." "He is commercially focused and has a very calm manner when dealing with challenging clients." "He is intelligent and tenacious." (Chambers & Partners 2021, Civil Fraud)

"Has a really good technical brain and, as a former accountant, is very good when you have something that involves accounts and figures." "He focuses on both the detail and the bigger picture, and he is excellent on jurisdictional issues." (Chambers & Partners 2021, Commercial Dispute Resolution)

"He's one of the leading barristers for negligence work and his reputation is richly justified." "He is exceptionally bright and good at expressing extremely complex issues on paper in a straightforward manner." (Chambers & Partners 2021, Banking & Finance)

"An excellent judge of when to go for the jugular on a particular point and really sees the big picture – put simply, if you are in for a tough battle involving fine points of law there is no other counsel I would rather have on my side." (Legal 500 2021, International Arbitration: Counsel)

"He is extremely clever, diligent, clear and responsive, and brilliant at unpicking knotty problems and coming up with imaginative solutions." (Legal 500 2021, Civil Fraud)

"Incredibly proactive, creative in his approach to difficult problems and a pleasure to work with." "He presents things in an easily understandable way, is very responsive and has a complete mastery of the material." (Chambers & Partners 2020, Banking & Finance)

"He's very clear-thinking and logical, extremely responsive, very much part of the team and very financially literate." "Absolutely brilliant, and a very charming person to work with." (Chambers & Partners UK & Global 2020, Commercial Dispute Resolution)

"He quickly identifies the best points and pushes them forward very firmly." "An incredibly bright and wise barrister who is able to bring different perspectives and provides very insightful input." "He has good judgement and is very tenacious - he doesn't give up in a difficult case." (Chambers & Partners 2020, Fraud: Civil)

"He is user-friendly, very bright, commercial and sensible." "He has an extremely good rapport with judges and the courts and he knows a case inside out." (Chambers & Partners 2020, Insurance)

"He is very authoritative and is always in control of what's going on." "A very sharp advocate."

(Chambers & Partners UK & Global 2020, International Arbitration: General Commercial & Insurance)

"A very cerebral and absolutely charming barrister who is the go-to man on accountants' negligence in particular. He seems to have been involved in all of the big cases in recent years."

"He's very thorough and quick, and offers the ability to provide advice on incredibly complex issues and distil them in a very clear way, which helps when you're trying to manage client expectations."

(Chambers & Partners 2020, Professional Negligence)

"A top performer." (Legal 500 2020, Banking & Finance)

"Very proactive and great at managing a large counsel team and driving the case forward." (Legal 500 2020, Commercial Litigation)

"Very adept at cutting through the key issues in complex, fact-heavy cases." (Legal 500 2020, Fraud: Civil)

"Extremely effective in person, on paper and as an advocate." (Legal 500 2020, Insurance and Reinsurance)

"Extremely smart and hardworking, and good at coming up with imaginative solutions." (Legal 500 2020, International Arbitration: Counsel)

"He has a fantastic ability to absorb information." (Legal 500 2020, Professional Negligence)

'A tremendous team player and very effective, economical, forensic advocate and cross-examiner.' (Legal 500 2018-19, Commercial Litigation)

'Immerses himself in the detail and puts in long hours himself.' (Legal 500 2018-19, Civil Fraud)

'He has a great knack of reading the tribunal and knows how far to push a point.' (Legal 500 2018-19, International Arbitration)

'He is extremely perceptive of the strengths and weaknesses of any scenario and is also a genuinely gifted advocate before judges.' (Legal 500 2018-19, Professional Negligence)

"He is phenomenally bright, easy to work with and someone who gets on well with clients." (Chambers & Partners 2018, Banking and Finance)

"He's tenacious in getting to grips with a matter, his judgement's excellent and he works incredibly hard." "A barrister with a detailed and analytical mind who has outstanding legal knowledge."

(Chambers & Partners 2018, Commercial Dispute Resolution)

"Hard-working, clear and a good tactician." "Excellent with clients and very approachable."

(Chambers & Partners 2018, Fraud: Civil)

"Clear in his advice and works well in a team." "He has judges in his thrall and leaves no stone unturned." "Knows his stuff inside and out, and is extremely intelligent but also commercially-minded." (Chambers & Partners 2018, Insurance)

"One of the best: clear-thinking, responsive, and a first-class advocate." (Legal 500 2017, Civil Fraud)

"He is very, very precise, is strong in cross-examination and has a huge brain." "Very bright and good to deal with." (Chambers & Partners 2017, Banking & Finance)

"Understated, collected and incredibly impressive on his feet." "A barrister with outstanding legal knowledge and a detail-focused and analytical mind who is perfect for complex financial disputes." (Chambers & Partners 2017, Commercial Dispute Resolution)

"Superb; it is not often you get a barrister who thinks in a truly different way." (Legal 500 2016, Banking & Finance)

"A brilliant leader and very nimble on his feet." (Legal 500 2016, Commercial Litigation)

"He distils complex issues into simple, practical advice for the client. Commercially minded and extremely responsive, he has excellent attention to detail." "Astute and perceptive. He knows when to lead and when to listen." (Chambers & Partners 2016, Commercial Dispute Resolution)

"Hugely impressive. Not just bright but also tactically superb and good on procedural issues." (Chambers & Partners 2016, Insurance)

"Has advocacy expertise combined with real-world knowledge, which means he can happily talk the language clients understand." (Chambers & Partners 2016, Civil Fraud)

"He is incredibly bright and he is very good at figuring out the argument. He also bends over himself to be as accommodating as possible and his advocacy is incredibly good too." (Chambers & Partners 2016, International Arbitration)

"Simon is super-bright and grasps complex instructions very quickly. He is approachable and easy to work with, gives quick turnaround times and will go the extra mile to help out even if instructed at short notice for difficult clients. He wins the respect of clients and judges alike and is a very persuasive advocate" (Chambers & Partners 2016, Professional Negligence)

"A standout barrister who gets great results and is excellent at reading the court." (Legal 500 2015, Commercial Litigation)

"A superb advocate who is very nimble on his feet and very easy to get on with." "A consummate performer and a brilliant advocate." (Chambers & Partners 2015, Commercial Litigation)

"His advocacy is second to none and you feel he really believes in every point." (Chambers &

Partners 2015, Insurance)

"Simon Salzedo KC is noted for his combination of 'huge intellect, clear and calm judgement, and willingness to go for the jugular when needed'" (Legal 500 2013, Banking and Finance)

"A "crisp and clear advocate," he is a lawyer whose "imaginative and creative" approach to legal quandaries has proven a godsend to many a solicitor in dire straits." (Chambers & Partners 2013, Commercial Litigation)