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the question of whether the rule against reflective loss formed part of Guernsey law and, if so, whether it applied to cases where the losses have been suffered by a company owned by a discretionary trust.

No reflective loss in Guernsey - Mourant Ozannes

Comment. In Guernsey, the extent to which the rule against reflective loss is part of Guernsey law is still uncertain following the judgment of Lieutenant Bailiff Marshall in *Jefcoate v Spread Trustee Company Limited* 42/2014 (which concerned losses to a company owned by a discretionary trust). In Jersey,

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the Royal Court affirmed that the reflective loss principle set out in Prudential Assurance forms part of Jersey law (Freeman v Ansbacher 2009 JLR 1).

Clarification of the rule against reflective loss in the ...

No Reflective Loss in Guernsey? In *Jefcoate v Spread Trustee Company Limited* the Royal Court of Guernsey considered, for the first time, the question of whether the rule against reflective loss formed part of Guernsey law and, if so, whether it applied to cases where the losses have been suffered by a company owned by a discretionary trust.

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The rule of reflective loss The rule of reflective loss emerged in the early 1980s in the case of *Prudential Assurance v Newman Industries (No. 2)* 1 Ch 204, and prevents claims by shareholders where their loss merely reflects the loss suffered by the company.

A Fresh Glance At Reflective Loss And Shareholder Remedies ...

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The “ no reflective loss ” rule The origins of the rule come from the decision in *Prudential Assurance v Newman Industries (No. 2)* 1 Ch 204, in which the court said: “ what [the shareholder] cannot do is to recover damages merely because the company in which he is interested has suffered damage.

Shareholder claims and the “ no reflective loss ” rule ...

The rule of reflective loss The rule of reflective loss emerged in the early 1980s in the case of *Prudential Assurance v Newman Industries (No. 2)* 1 Ch 204 and prevents claims of shareholders (and now creditors) where their loss merely reflects the loss suffered by the company.

A quick glance at reflective loss and shareholder remedies ...

It was introduced by the English Court of Appeal (CoA) in the decision in *Prudential Assurance Co. Ltd. v Newman Industries Ltd. and Others (No. 2)*

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[1982] AC 204 ( ' Prudential ' ), which held that the claimant shareholder could not recover a sum equal to the diminution in the market value of his shares or dividend because such a loss was merely a reflection of the loss suffered by the company.

Reflective Loss: the Unprincipled Principle - South Square

rule against reflective loss was part of Guernsey law, though she commented that she was 'far from entirely satisfied that it needs or ought to be'. Instead, she held that, even if it was part of Guernsey law, it was not necessarily applicable to this case because: No reflective loss in Guernsey - mourant.com

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If Marex were allowed to pursue its claim there may be a double-recovery which infringed the reflective loss principle. The rule against reflective loss finds its modern origin in Prudential Assurance Co Ltd v Newman Industries Ltd (No 2) [1982] Ch 204. The Supreme Court, in a decision given by Lord Reed, outlines the limited ratio of that case.

The Supreme Court rules on Reflective Loss | Morton Fraser ...

The court considered two issues: first, whether the no reflective loss rule applied in the case of claims by company creditors, where their claims were in respect of loss suffered as unsecured...

Reflective loss | Law Report | Law Gazette

In United Kingdom company law, reflective loss is the loss of individual shareholders that is inseparable from general loss of the company. The rule against recovery of reflective loss states that there should be no double recovery, so a shareholder can only bring a derivative action for losses of the company, and may not allege suffering a loss in a personal capacity for a personal right.

Reflective loss - Wikipedia

Principle of reflective loss: what is it ? Per Lord Bingham in Johnson v Gore Wood [2002] 2 AC 1 at 35E (1) " Where a company suffers loss caused by a breach of duty owed to it, only the company may sue in respect of that loss. No action lies at the suit of a shareholder suing in that capacity and no other to make good a

CLAIMS AGAINST TRUSTS WITH UNDERLYING COMPANIES How do you ...

In the Guernsey case of Jefcoate v Spread Trustee Company Limited [2014], the Court left open whether the rule was part of Guernsey law. Summary Whilst the Supreme Court's decision means that the rule against reflective loss continues to apply to shareholders, it no longer applies to non-shareholder claims against third parties, such as those brought by creditors and those between trustees and beneficiaries.

The Supreme Court takes on reflective loss in Sevilleja

A minority of the Court, which still agreed that the appeal should be allowed, held that the reflective loss principle as stated in Prudential was "a flimsy foundation on which to build" and considered that the principle should no longer survive even in relation to shareholders who can prove, as a factual

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matter, the existence of loss separate from that suffered by the company. This may signal ...

Snapshot: reflections on loss | Ogier

The purpose of this article is to examine, in the light of the very recent Guernsey judgment of Her Honour Lt Bailiff Hazell Marshall QC in *Jefcoate v Spread Trustee*, 1 the so-called rule against the recovery of 'reflective loss' so far as it applies to claims for breach of trust by beneficiaries against their trustee, where the loss has been suffered by a company directly or indirectly owned by the trust.

In the looking glass: holding companies and reflective loss

Introduction. In its recent judgment of *Sevilleja v Marex Financial Ltd* [2020] UKSC 31, the Supreme Court of the United Kingdom ("Supreme Court") restated the rule against reflective loss ("No Reflective Loss Rule"). It held that the No Reflective Loss Rule would only bar the claims made by shareholders against wrongdoers who committed wrongs against and caused loss to the company, which in ...

This book is intended to be a comprehensive treatise of Guernsey trust law providing answers for practitioners advising on Guernsey trusts and trustees administering them. In particular, it provides a detailed analysis of the provisions of the Trusts (Guernsey) Law 2007 (as amended), a consideration of Guernsey trust cases as well as relevant cases in Jersey and in other jurisdictions, and analysis of the legal principles underpinning Guernsey trust law. Where there is no clear Guernsey authority on a particular point of law it gives a reasoned view, drawing on relevant legal principles, together with a broad assessment of the confidence of which the authors hold that view.

This text is the first comprehensive guide to litigating trust disputes in Jersey, bringing together analysis of substantive Jersey law, civil procedure and the remedies available to parties appearing in trust litigation before the Royal Court of Jersey. The book is an indispensable tool for trust professionals and legal practitioners with clients that have an exposure to a trust structure in Jersey, whether through a trustee, a beneficiary or a protector, enforcer or other power holder. This book is also of importance to matrimonial, criminal or insolvency practitioners seeking information or documents for the purposes of foreign proceedings and those seeking asset recovery or enforcement against assets subject to Jersey trusts.

The beloved, life-affirming international bestseller which has sold over 5 million copies worldwide - now a major film starring Lily James, Matthew Goode, Jessica Brown Findlay, Tom Courtenay and Penelope Wilton To give them hope she must tell their story It's 1946. The war is over, and Juliet Ashton has writer's block. But when she receives a letter from Dawsey Adams of Guernsey - a total stranger living halfway across the Channel, who has come across her name written in a second hand book - she enters into a correspondence with him, and in time with all the members of the extraordinary Guernsey Literary and Potato Peel Pie Society. Through their letters, the society tell Juliet about life on the island, their love of books - and the long shadow cast by their time living under German occupation. Drawn into their irresistible world, Juliet sets sail for the island, changing her life forever.

The legal regulation of company shares is a fundamental building block in a capitalist society. This insightful book provides an historical analysis of the

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phenomenon, investigating underlying policy issues and considering relevant aspects of current law to explore possible future trends. David Milman examines the phenomenon of the company share in a holistic way, tracing the origins of the share and exploring the diversity present within the family of shares. Using a comparative approach, key chapters consider the circumstances under which shares are acquired, the property law perspective relevant to shares and the rights and obligations of those who hold shares. The book concludes with speculation on how the share might evolve in the future in light of technological change and the development of other capital raising investments. This accessible book will provide valuable insight to scholars researching corporate law. It will also be beneficial for policymakers and practitioners wishing to understand more about the history of the company share, and how this may impact its future.

This edition of the OECD Business and Finance Outlook focuses on fragmentation: the inconsistent structures, policies, rules, laws and industry practices that appear to be blocking business efficiency and productivity growth.

This book explores contemporary issues in respect of causes of action which operate to protect a plaintiff's economic interests. It examines the question from across the spectrum of private law. Focusing mainly on common law principles, it looks in particular at the treatment of such causes of action in the United Kingdom, Australia, Canada, Singapore as well as other common law jurisdictions. Addressing both theoretical and doctrinal issues, this important book will appeal to both private law scholars and practitioners.

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