

# Article Summaries

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**The Scope of Duty and Purpose**

*Hugh Evans*

This article summarises the decisions in *Manchester Building Society v Grant Thornton* and *Meadows v Khan*. Through this, it considers the new framework of six questions, and the use and future of the advice/information distinction and the counterfactual test. The author analyses the purpose of the duty test and its application in subsequent decisions.

**Pointing the finger when a tax scheme goes awry: some lessons**

*Ben Smiley*

The author notes that when a scheme fails to achieve its intended outcome, or the outcome becomes uncertain, the taxpayer in question will often point the finger at those professionals involved in designing, marketing, introducing and/or advising on the scheme in question. The courts have grappled with numerous issues arising in such claims. This article explores one area in particular: the existence, source and scope of the duty (if any) owed by the professional to the claimant, considering (a) the retainer; (b) reasonably incidental advice, including the *Minkin v Landsberg* propositions; (c) disclaimers and exclusions; and (d) tortious duties owed to third parties, considering in particular the recent case of *Thornhill*.