

## Howard Watkinson



Year of Call: 2006

020 7353 5324

Howard is recognised as an experienced leading junior in the areas of: civil and criminal fraud and other financial wrongdoing, VAT, excise and other customs duties, public law, health & safety, and regulatory work. Howard regularly appears in the Tax Tribunals, High Court, Court of Appeal and Crown Courts and regularly does so against Senior Counsel.

Howard is one of the few counsel to act at the highest level in both the civil and criminal courts in relation to allegations of financial wrongdoing. This has provided him with invaluable experience, allows him to provide a complete service to clients faced with serious allegations, and means that he has a strong sense of commercial awareness.

Howard has particular expertise in relation to allegations involving VAT fraud and diversion fraud.

Howard is also experienced in both advisory and advocacy work in regulatory cases concerning: health and safety, food hygiene, trading standards, consumer protection, advertising, planning enforcement, noise nuisance, trademark and copyright infringement, compliance with the Money Laundering Regulations and compliance with anti-bribery and corruption legislation.

Howard also acts in commercial judicial reviews and reviews in relation to the legality of warrants.

## Business Crime & Financial Services

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Howard specialises in advisory and advocacy work in civil and criminal fraud cases, those involving other allegations of financial wrongdoing and ancillary proceedings. Howard's practice has ranged from advising individuals on a multi-million pound civil fraud arising out of property dealings in Cyprus to prosecuting and

### Location

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defending high value frauds in the Crown Court.

Howard recently acted successfully for the Defendant director of a claims handling company alleged to have been at the centre of one of the largest “cash for crash” conspiracies in the North East with ancillary judicial review proceedings arising out of unlawfully procured and issued search warrants and unlawful arrests.

Howard has particular expertise in allegations of fraud and other wrongdoing associated with VAT, excise and other customs duties. Howard has been instructed in more than 70 cases concerning complex allegations of MTIC fraud, carousel fraud, diversion fraud and other frauds on the Revenue, with a cumulative value of more than £800 million.

Howard has appeared in each of the three major civil MTIC fraud cases to have recently reached the Court of Appeal.

Howard is currently instructed in ongoing major litigation involving multi-national financial institutions trading in carbon credits.

Howard also has significant disclosure experience having been instructed as leading independent counsel by the FCA in relation to a hedge fund fraud investigation and as disclosure counsel by the FRC in relation to allegations of wrongdoing arising out a share ramping fraud connected with the AIM listing of a company.

Howard also advises on and is instructed in cases concerning regulatory compliance, particularly in relation to the Money Laundering Regulations and anti-bribery and corruption legislation.

## Recent Cases:

### **HMRC v CFB**

Leading for HMRC in a complex £3 million VAT fraud in the metal recycling industry.

### **Operation Honda**

Acting for the Prosecution in a conspiracy to commit mortgage fraud involving a mortgage broker, conveyancer and other professionals.

### **HMRC v DS**

Acting for HMRC in a multi-million pound VAT fraud in the mobile telephone industry involving high profile participants.

### **HMRC v GT**

Acting for HMRC in a multi-million pound alcohol diversion fraud.

### **R v A**

Acting successfully for the Defendant director of a claims handling company alleged to have been at the centre of one of the largest “cash for crash” conspiracies in the North East with ancillary judicial review proceedings

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## Criminal Prosecution - Public

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Howard prosecutes mainly in cases of fraud and other financial wrongdoing at all levels of Court. Howard has recently prosecuted a series of high value benefit frauds that have received media attention. Howard has also prosecuted offences of mortgage fraud, money laundering and fraud by employees. Howard is well versed in the wide spectrum of prosecutions brought by local authorities having dealt with cases from unlawful eviction to compliance with complex European machinery safety regulations and planning enforcement.

### **Operation Honda**

Acting for the Prosecution in a conspiracy to commit mortgage fraud involving a mortgage broker, conveyancer and other professionals.

### **R v El-Kaissi**

Prosecuting a multi-agency identity fraud on behalf of the DWP, two London Local Authorities, the Home Office and Passport Office resulting in a seven-year sentence of imprisonment and confiscation order of hundreds of thousands of pounds.

### **R v Reid**

Prosecuting a model for a high value benefit fraud that received international media attention.

### **HMRC v X**

Representing HMRC in a case concerning allegations of breaches of the Money Laundering Regulations by an international money services bureau.

### **FCA v X**

Leading independent disclosure counsel to the FCA in an ongoing investigation into a major fraud at a hedge fund.

## Tax

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Howard has a significant indirect tax practice, specialising in VAT, excise and other customs duties. Howard's tax practice sees him regularly instructed in the Tax Tribunals and Administrative Court.

Howard has advised on and appeared in cases concerning: penalties, personal liability notices, protective costs orders, the default surcharge regime, VAT treatment of charities, zero rating of construction supplies, VAT applicable to clothing, the impact of human rights on tax litigation, excise duties arising from failure to follow customs procedures and customs powers.

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## Recent cases:

### **Drummond v. Revenue and Customs [2016] UKUT 221 (TCC)**

The leading case on protective costs orders in the Tax Tribunals.

### **St George's Augustinian Care v. Revenue and Customs [2016] UKFTT 567 (TC)**

Acting for HMRC in a case concerning the zero-rating treatment of the construction of a retirement village.

### **HMRC v Ebuyer & Citibank, Fonecomp [2015] EWCA Civ 39 and Davis and Dann Ltd [2016] EWCA Civ 142**

Acting for HMRC in the three civil MTIC fraud cases to have reached the Court of Appeal in recent years.

### **HMRC v X**

Acting for HMRC in a high-profile direct and indirect tax case arising out of a COP9 procedure.

### **HMRC v H**

Acting for HMRC in a case concerning one of the largest Personal Liability Notices ever issued to a company director.

## Criminal Defence

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Howard Defends, mainly in relation to serious allegations of financial wrongdoing, at all levels of Court.

## Recent Cases:

### **R v A**

Howard was instructed, pre-charge, to defend the Managing Director of a claims handling company who was said to be at the centre of one of the largest "cash for crash" conspiracies in the North East. In a related judicial review conducted by Howard the Court and Police eventually accepted that the warrants under which they had searched the client's home and business addresses and uplifted significant evidence were unlawful. Howard's client was ultimately not charged.

### **R v AA**

Howard was instructed in the successful defence of a client accused of being part of a conspiracy to hi-jack minicabs involving some 30 individual hi-jackings.

## Criminal Regulatory

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Howard is a member of the panel of Specialist Regulatory Advocates in Health and Safety and Environmental Law, maintained by the HSE.

Howard is experienced in both advisory and advocacy work in regulatory cases concerning: health and safety,

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food hygiene, trading standards, consumer protection, advertising, planning enforcement, noise nuisance, trademark and copyright infringement, compliance with the Money Laundering Regulations and compliance with Charity Commission requirements.

Howard is currently instructed in the prosecution of a high-street retail chain in relation to an incident involving a child falling from height in one of their stores.

## Recent Cases:

### **R v SP**

Howard was instructed in the health and safety prosecution of a British Gas employee alleged to have caused a release of asbestos in a retail premises during the course of his work.

### **R v R & R**

Howard was instructed in the first prosecution of an HMO licence holder and manager for breaches of the HMO Regulations. This case involved complex arguments on the interpretation of the Regulations which had not previously been before a court.

### **R x HQPEL**

Howard was instructed in the prosecution of a multi-national concrete company for breaches of its environmental permit conditions. HQPEL was a very large organisation for the purposes of the new sentencing guidelines.

### **R v CBL**

Howard was instructed in the prosecution of a basement conversion company for breaches of regulations in relation to advertisements.

### **R v JS**

Howard was instructed in the prosecution of a developer for breaches of planning enforcement notices.

## Criminal Prosecution - Private

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Howard has prosecuted in private cases for the Royal Mail and other institutions, mainly in cases where employers have sought to prosecute their employees for various offences. Howard is well versed in Local Authority prosecutions having prosecuted on behalf of numerous London boroughs over the last decade.

## Professional Discipline

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Howard also accepts instructions in Professional Discipline & Regulatory cases. Having acted as disclosure counsel for the FRC in a case involving allegations against an accountant within an AIM listed plc which was involved in a share ramping scheme Howard has a good insight into the investigative process.

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# Licensing

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Howard also accepts instructions in Licensing cases. Howard has appeared before Licensing Committees and the Courts in relation to licensing applications and allegations of breach of licensing conditions.

## Appointments & Memberships

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- Attorney-General's Civil Panel B
- SFO Prosecution and Proceeds of Crime Panel C
- CPS Organised Crime, Specialist Fraud and Proceeds of Crime Level 2
- Health & Safety Executive/Office of Rail Regulation Panel C
- London Boroughs Legal Alliance Panel B
- Revenue Bar Association

## Education & Qualifications

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- Hardwicke Scholar & Lord Denning Scholar, Lincoln's Inn
- BVC (Outstanding), BPP Law School
- BA Hons in English (1st Class), Peterhouse, Cambridge University

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