



Hal Watson

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A versatile, highly capable advocate, with a meticulous approach to evidential preparation and presentation, specialising in serious fraud and complex criminal cases.

Instructed as sole or led junior to defend and prosecute complex criminal cases including conspiracy to cheat/defraud, other serious fraud, money laundering (often with an international element), violence, sexual offences, drug importation, and large-scale benefit offences, Hal specialises in matters of financial complexity in criminal and civil jurisdictions. His practice is currently focused on the prosecution of significant tax fraud offences, related money laundering, and subsequent confiscation proceedings. Hal is routinely instructed at a pre-charge stage to advise in multi-handed cases of real public importance.

Hal is a grade 3 Prosecutor on the CPS list, and has an equivalent status on the specialist Fraud and Proceeds of Crime panel.

Hal has particular expertise in complex VAT fraud, criminal tax avoidance and MTIC fraud, related money laundering, and in the recovery of the proceeds of crime under both pre, and post Proceeds of Crime Act legislation. He is regularly instructed in confiscation hearings where benefit figures are in excess of £10m, and is widely instructed in the prosecution of taxation offences relating to duty evasion, benefit fraud, and revenue evasion.

Hal has an evolving regulatory practice, principally relating to the accountancy and actuarial professions, and has advised in cases of major public interest. He has appeared on a number of occasions at the First Tier Tax Tribunal and in the High Court in respect of regulatory type matters (including those relating to applicable costs regimes). He has been instructed to prosecute Company Act, and insolvency related cases, specifically those having a complex financial element, and involving protracted confiscation, and disqualification proceedings.

Hal has a detailed knowledge (in particular as nominated disclosure counsel) of specialist areas including PII, Regulation of Investigatory Powers, the obtaining and use of evidence from foreign jurisdictions and other disclosure issues. Hal has significant experience of the use of, and presentation of evidential material by way of EPE (electronic presentation of evidence).

He is instructed to prosecute on behalf of the CPS (including Specialist Fraud Divisions), SOCA, DWP, UKBA, the Attorney General, Department for Business Innovation and Skills, Probation Service, Royal Mail, Capita, and the Accountancy and Actuarial Discipline Board. Hal also prosecutes on behalf of various local authorities in criminal and quasi-criminal matters.

Crime

Fraud and VAT Fraud

Hal is principally instructed in serious and complex fraud cases, and has particular experience in large scale cheat, tax, VAT, and MTIC fraud. He has significant other experience in the prosecution and defence of cases involving fraudulent trading, money laundering, benefit fraud, duty evasion, conspiracy to defraud, Fraud Act related offences and Director's Disqualification proceedings. He is currently instructed in the prosecution of a significant tax fraud where the potential loss to the Revenue is in excess of £100m.

- **Operation Lunar (2017)** disclosure junior in a significant tax fraud relating to the design, operation and selling of high risk investment schemes in films, pharmaceutical research and computer games to high net worth individuals.
- **Operation Geiger (2017)** instructed to conduct complex confiscation proceedings subsequent to a significant money laundering prosecution involving multiple defendants, third party issues and significant hidden asset/gift considerations. Press Links: [Yorkshire Post](#)
- **R v Tyndale, Habib and others (Operation Tarlac) (2016 and 2017)** Instructed by the CPS Specialist Fraud Division (SFD) alone pre-charge and subsequently as led first junior in a series of trials involving 15 defendants alleging conspiracy to defraud, conspiracy to money launder, money laundering and perverting the course of justice by an international organised crime group. The group targeted NHS trusts, councils, educational institutions and other similar public bodies by fraudulently diverting £12.6m away from legitimate construction projects into accounts they controlled in UK and Dubai over 18 months. They attempted to divert a further £6.4m. Instructed alone on confiscation. Press Link: [BBC](#)
- **R v. Mohammed Aslam and Others (Operation Vista) (2015 and 2016)** Led junior in 7-handed multi million pound money laundering of funds from a European VAT fraud, much of which went through a money service business (Omnis FX Capital). Case brought by CPS SFD and investigated by HMRC. R v Fulton and Wood [2017] EWCA Crim 308, R v Aslam [2017] EWCA Crim 277.

- **R v UI Hamid and others (Operation Janitor) (2014 and 2015)** instructed by CPS SFD alone pre-charge and subsequently as led first junior in a multi handed VAT fraud involving the creation of sham companies to facilitate VAT reclaims: over 20 defendants. Appeared in the Court of Appeal on application in respect of a jury irregularity: R v UI Hamid [2016] EWCA Crim 449. Press Link: [HM Revenue & Customs](#)
- **R v Forde and Whellams (Operation Rosary) (2012-2014)** MTIC prosecution of Midlands based businessmen linked to Operation Inertia.

General Crime

Hal's practice encompasses the ambit of criminal law, including all types of fraud, duty evasion, serious violence (wounding/GBH with intent), robbery, harassment, sexual offences, money laundering, and the supply of drugs. With a leader, he has appeared in cases involving multi-million pound tax fraud, the importation of very significant amounts of drugs, child cruelty, and conspiracy various.

- **Operation Red Squirrel** Prosecuted multi handed duty evasion involving illicit alcohol production.
- **R v Ikerunwa** First successful prosecution under new National Minimum Wage Act powers, also included significant VAT offences.
- **R v Davies & Baron** Prohibited name prosecution and subsequent confiscation (including consideration of the Supreme Court decision in Waya) and potential disqualification of directors running phoenix type companies.
- **City of Westminster v Borg** protracted closure application relating to sex shops in central London prior to the Olympic Games.
- **R v Smith** a multi handed conspiracy to cheat the Revenue premised on the submission of fraudulent self-assessment tax returns within the construction industry: 434 subcontractor witnesses with an overpayment of more than £1.8m.
- **R v Agogo [POCU]** contested High Court application for the appointment of an enforcement receiver in which the substantive application related to a significant and protracted mortgage fraud. Included the use of unless orders and substantial cost issues.
- **R v Ramsey** Defended substantial confiscation proceedings allied to a conviction for the supply of class A drugs. Order sought in excess of £500k. Successful application for judicial review of the decision of the enforcing Magistrates' Court to impose a default term.
- **On the application of Evans** Successful judicial review of the imposition of a default sentence in confiscation proceedings related to a substantial theft allegation.

Asset Forfeiture

Hal specialises in quasi-criminal civil proceedings, having been seconded to, and being regularly instructed by the Proceeds of Crime Unit of the CPS (previously RCPO). He has a comprehensive

knowledge of restraint and confiscation proceedings in both the Crown and High Courts in respect of Proceeds of Crime, Drug Trafficking Act, and Criminal Justice Act legislation, and is experienced in receivership, enforcement, ancillary relief and other related proceedings, and in the civil forfeiture jurisdiction. He has particular experience of cases with a multi-jurisdictional dimension, and regularly advises in cases involving the obtaining and use of foreign evidence, and the tracing and freezing of overseas assets. Hal regularly acts for the defence in large scale confiscation proceedings (including those where significant amounts of hidden assets are cited), and has experience conducting judicial review proceedings relating to the imposition of default terms post enforcement in the Magistrates' Court.

Regulatory & Professional Discipline

Hal is instructed by a variety of regulatory bodies and city/borough councils dealing with environmental offences, social security offences, planning, food hygiene, and other regulatory matters. He has significant experience of local Government led benefit frauds where benefit is in excess of £50,000. Examples of local Government prosecution include matters related to fraud, confiscation, health and safety, nuisance, benefit fraud, Education Act offences, environmental offences, planning enforcement, street trading, licensing, and food hygiene. He has been seconded to the Accountancy and Actuarial Discipline Board and is regularly instructed by the Department for Business Innovation and Skills in relation to directors' disqualification and insolvency offences. He advises on all aspects of confiscation under those regimes.

Education

BVC, PGDL (College of Law, London),

BA Hons University College London.

Memberships

Criminal Bar Association

North Eastern Circuit