


## Hal Watson



Call 2003

### Clerks

 Ian Spencer  
 0113 203 1971

 Kate Heald  
 0113 203 1983

 Zoe Tinnion  
 0113 518 2599

 Sara Baxter  
 0113 203 1970

### Appointments

- Grade 4 Fraud Panel Specialist
- Grade 4 POCA Panel
- Grade 3 General Crime Prosecutor

### Memberships

- Criminal Bar Association
- North Eastern Circuit
- Fraud Lawyers Association

### Fraud

Hal has advised on and/or appeared in a number of high-profile and complex fraud cases brought by the SFO and the CPS. He is often brought in to advise on discrete legal issues arising in these cases both for the Prosecution and the Defence – frequently pre-charge, and routinely involving challenges (including judicial review) to the charging, evidence gathering and disclosure process. In this context he has real practical experience of negotiating non-criminal disposals and of negotiations under the Attorney General's plea process.

Hal's practice is – and has historically been – focussed on the prosecution of significant fraud and tax fraud offences where quantum is significantly in excess of £100M (rising to in excess of £500M), allied money laundering, and subsequent confiscation proceedings. This extends to allegations of corruption and bribery.

Hal is a grade 4 prosecutor on the Crown Prosecution Service Specialist Fraud and Proceeds of Crime panels acting in respect of investigations by the police, HMRC, NCA and Insolvency Service. In addition, he acts for the defence in Insolvency proceedings and in respect of investigations by the Serious Fraud Office.

Cases in which Hal is instructed frequently have an extra-jurisdictional element and involve interaction with overseas authorities including in the EU and US, and the obtaining and use of evidence via mutual assistance procedures. This includes investigations involving – variously – transaction laundering, the use of corporate vehicles domiciled in recognised tax havens, and highly technical corporate structures designed to effect laundering processes or disguise the provenance of monies derived from criminal activity.

The ambit of Hal's practice covers the spectrum of serious fraud offences, including conspiracy to cheat, conspiracy to defraud (including unlawful means), Fraud Act and allied inchoate offences, money laundering (often with an international element), false accounting and Company Act offences.

Hal has advised on internal investigations relating to financial misconduct by major financial institutions, deferred prosecution agreements, and breaches of domestic money laundering regulations.

Hal has particular expertise in complex VAT fraud (including MTIC) and criminal tax avoidance in both criminal and civil jurisdictions, including the Tax tribunal and in the High/apellate courts.

Hal has a detailed knowledge (in particular as nominated disclosure counsel) of Fraud specific specialist areas including PII, Regulation of Investigatory Powers, the operation of the SAR regime, the obtaining and use of evidence from foreign jurisdictions and other disclosure issues. Including LPP and matters relating to publication and contempt.

He routinely works in conjunction with (internal and external) forensic accountants and financial investigators both pre and post charge, and has significant experience in and regularly advises on the restraint and recovery of assets in the context of police and HMRC investigations relating to asset tracing, tax misconduct and restraint.

He is currently instructed in a number of international fraud/corruption investigations involving multinational corporates and cross-border bribery allegations, including section 7 Bribery Act 2010 (the corporate failure to prevent).

## Cases

- (2016 – ongoing) – Instructed as lead counsel in an ongoing multi-jurisdictional anti-dumping fraud investigation in which quantum is in excess of £100m. Advising on criminal prosecution, the use of overseas evidence, the status of EU tax liabilities post Brexit and asset recovery including (the tension between) parallel criminal and civil restraint/forfeiture proceedings.
- (2017 – ongoing) – Instructed pre-charge in an ongoing multi-jurisdictional bribery and fraud investigation in which quantum is in excess of £500m. The case to date has resulted in the first Deferred Prosecution Agreement to be concluded by the CPS, a £615 million deferred prosecution of the FTSE listed gaming company, Entain plc: <https://www.cps.gov.uk/cps/news/first-ever-cps-deferred-prosecution-agreement-ps615-million>.
- (2021-2023) – Privately instructed in relation to a now

discontinued investigation by the SFO and allied civil proceedings concerning an alleged Ponzi scheme and the mis-selling of property investment schemes. Put for the purposes of restraint as an unlawful means conspiracy / fraud bearing the hallmarks of a PONZI scheme and including the characteristics of a Unlawful Collective Investment Scheme. Quantum circa £110M. Advising on restraint (and undertakings given as an alternative to); case strategy; and the drafting of extensive pre-charge submissions on disclosure, the failure of the SFO to engage with relevant pre-charge protocols, LPP as a bar to proceedings/as a RLI, and deficiencies in the case for the purposes of the Code Test for Crown Prosecutors.

- (2019 – ongoing) – Instructed in an ongoing multi-jurisdictional fraud and money laundering investigation in which parallel criminal and civil freezing orders are subject to appellate litigation in the Crown (appeal/discharge) and High Court (judicial review). Instructed to advise variously on AFO and restraint processes, the obtaining of evidence via MA and like mechanisms and the admissibility of evidence in civil and criminal proceedings including restraint/forfeiture.
- Operation Lunar (2018/2019): Very protracted Voluntary Bill and costs case, akin to the chain of Evans cases concluding *Evans v Serious Fraud Office* [2015] 3 Costs LR 557. Instructed by the CPS to advise on the obtaining of a voluntary bill of indictment; on disclosure failings in that context; and in protracted costs proceedings relating to the dismissal of a multi-handed, multi-scheme, investment/tax fraud, predicated on the use of tax incentives to avoid payment of income tax. In which participants included national financial institutions, and prominent corporate financiers and law firms.
- 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 (CPS POC).
- *R v T, H and ors (Operation Tarlac)* (2016-2021) – 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 funds from legitimate construction projects into accounts they controlled in the UK and overseas. Instructed in the substantive proceedings, in allied proceedings relevant to restraint/contempt and on confiscation including re the design of a protocol dealing with lifestyle in case where an Ahmad proviso is applied in conjunction with compensation and where sums identified as available were commensurate with the quantum of the predicate offending. Thereafter in protracted enforcement proceedings and on appeal. Instructed by the CPS SEOCID and CPS POC:  
<https://www.bbc.co.uk/news/uk-england-40412399>

- R v. A and ors (Operation Vista) (2015-2019) – A seven-handed multi-million pound money laundering of funds from a European VAT fraud, much of which went through a money service business in the UK. This was a contested confiscation, subject to appeal. Instructed by the CPS SEOCID and CPS POC. [2017] EWCA Crim 308, 2017 WL 01162368
- R v Ul H and ors (Operation Janitor) (2014 and 2015) – Instructed by the CPS SEOCID and CPS POC alone pre-charge and subsequently as led first junior in a multi handed VAT fraud involving the creation of front companies to facilitate VAT reclaims. There were over 20 defendants. Appeared in the Court of Appeal on application in respect of a jury irregularity and on confiscation.
- Section 22 applications recently completed (ie in the past three years) and ongoing for CPS POC include R v A, J, J, P, M (all re quantum/delay/fairness), Nelson (proportionality/delay/lifestyle in the context of Ahmad and Fields) Shaw (All CPS POC).
- In addition, recently instructed on multiple applications relating to enforcement receivers (Crown and High Court) including R v F, R v H and on restraint and confiscation where not originally instructed as trial counsel and specialist POC counsel has been required, including Ops Geiger (third party and extensive tainted gift issues, benefit and aa > £1m) and Obey (multi handed, benefit & aa > £1m). (All CPS POC).

## Recommendations

Consistently listed by Chambers UK as Tier 1 counsel.

See also historically from Chambers and Partners:

*“A junior recognised for his experience in financial crime. He has a particular focus on the prosecution of large-scale fraud and money laundering cases.”*

*“He is incredibly thorough and very hard-working ... a very good operator; he deals in large-scale, paper-heavy cases and is meticulous ... the go-to financial crime junior.”*