



Howard Watkinson

Year of Call: 2006

Howard is an experienced specialist in tax, excise and other customs duties, public law, business crime, anti-money laundering regulations, health & safety, and regulatory work. He is regularly instructed in the Tax Tribunals, Administrative Court, and Crown Court.

Howard's significant tax practice has seen him advise on and appear in cases concerning most aspects of VAT. Howard also has an increasing direct tax practice and is currently instructed in various corporation tax and pension scheme cases.

Complementary to his tax practice, Howard has significant expertise in business crime. He specialises in advisory and advocacy work in civil and criminal fraud cases, with particular expertise in allegations of fraud and other wrongdoing associated with VAT, excise and other customs duties.

Howard also has a significant Health and Safety practice and is experienced in both advisory and advocacy work in regulatory cases including consumer protection, trademark and copyright infringement, compliance with the Money Laundering Regulations and compliance with Charity Commission requirements.

Howard is a member of the Attorney General's A Panel of Counsel.

Tax

Howard has a significant tax practice, with an emphasis on indirect tax, VAT, and excise and other customs duties. He is regularly instructed in the Tax Tribunals and Administrative Court.

Howard's advisory and litigation experience includes appearing in VAT cases involving: treatment of charities, zero rating of construction supplies on major developments, food zero rating, aircraft parts, partial exemptions special methods, bespoke retail schemes, invalid invoices, time of supply, apportionment, agency, evidence of supply, compliance with export/dispatch requirements, MTIC and supply chain fraud, penalties, personal liability notices, default surcharges, legitimate expectation, the impact of human rights on tax litigation and costs orders.

Howard has regularly appeared in cases involving excise duties arising from failure to follow customs procedures and customs powers, AWRS and WOWGR approvals, anti-dumping and countervailing duties, onward supply relief and cases involving allegations of diversion and other excise fraud.

Notable cases:

- *Pfizer Consumer Healthcare* [2020] EUECJ C-182/19 – CJEU case on invalidity of EC regulation on tariff classification.
- *Munir v Revenue and Customs* [2021] EWCA Civ 799 – the leading case on presumptions resulting from criminal convictions in civil excise duty cases.
- *Eynsham Cricket Club v The Commissioners for Her Majesty's Revenue & Customs*

[2021] EWCA Civ 225 – Case brought following HMRC's ruling that construction of a new cricket pavilion could not be zero-rated for VAT because, as a community amateur sports club, ECC could not benefit from the VAT relief provided specifically for charities.

- *United Grand Lodge of England v Revenue & Customs* [2021] UKFTT 308 – VAT on subscriptions by Freemasons.
- *WM Morrison Supermarkets Plc v Revenue and Customs* [2021] UKFTT 106 (TC) – a food zero-rating case in relation to Nakd and Organix Bars brought by a national supermarket.
- *Northumbria Healthcare NHS Foundation Trust v Revenue & Customs* [2021] UKFTT 71 (TC) – VAT on supplies of car parking by NHS trusts.
- *Revenue and Customs v Muhammed Hafeez Katib* [2019] UKUT 189 (TCC) – attribution of fault of representative to appellant.
- *Drummond v Revenue and Customs* [2016] UKUT 221 (TCC) - The leading case on protective costs orders in the Tax Tribunals.
- *HMRC v Ebuyer & Citibank, Fonecomp* [2015] EWCA Civ 39 and *Davis and Dann Ltd* [2016] EWCA Civ 142 – Acted in the three civil Missing Trader Intra Community fraud cases to have reached the Court of Appeal in recent years.
- *HMRC v X* - High-profile direct and indirect tax case arising out of a COP9 procedure.
- *HMRC v H*
 - case concerning one of the largest Personal Liability Notices ever issued to a company director.

Business Crime

Howard specialises in advisory and advocacy work in civil and criminal fraud cases, and those involving other allegations of financial wrongdoing and ancillary proceedings. Howard's practice has ranged from advising individuals to prosecuting and defending high value frauds in the Crown Court.

Howard has particular expertise in significant and complex matters concerning fraud and other wrongdoing associated with VAT, excise and other customs duties.

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.

Notable cases:

- *Operation Bude* (2021) – FCA prosecution for market offences under FSMA and false accounting in relation to misstatements by an AIM listed company.
- *SFO v Petrofac* (2021) – SFO prosecution for Bribery Act offences in the international oil sector.
- *HMRC v Malde* [2021] EWHC 100 (Ch) – committal application and associated disclosure application arising from a freezing order made in aid of the Tax Tribunal.
- *The Official Receiver v Duckett* [2020] EWHC 3016 (Ch) – director's disqualification proceedings arising out of alleged MTIC fraud.

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- *Tower Bridge GP Limited v Revenue and Customs* [2021] UKUT 30 (TCC) – multi-million pound carbon credit VAT fraud involving transactions with an international investment bank.
 - *HMRC v CFB* - complex £3 million VAT fraud in the metal recycling industry.
 - *Operation Honda* - a conspiracy to commit mortgage fraud involving a mortgage broker, conveyancer and other professionals.
 - *HMRC v GT* - multi-million pound alcohol diversion fraud.
 - *R v A*
– allegations made against a 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 of England with ancillary judicial review proceedings arising out of unlawfully procured and issued search warrants and unlawful arrests.

Health & Safety

Howard’s experience includes:

- Consumer protection
- Trademark and copyright infringement
- Compliance with the Money Laundering Regulations and compliance with Charity Commission requirements
- Food hygiene
- Trading standards

Notable cases include:

- *LBHF v HS2 Ltd* – complaint by HS2 against a statutory demolition notice.
- *R v SP* - employee alleged to have caused a release of asbestos in a retail premises during the course of his work.
- *R v R & R* - 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 v HQPEL*
– concerning breaches of environmental permit conditions by a multi-national concrete company.
- *R v CBL* – concerning breaches of regulations in relation to advertisements by a basement conversion company.
- *R v JS* – breaches of planning enforcement notices against a developer.

Regulatory & Professional Discipline

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.

Appointments

Attorney General's A Panel of Counsel

SFO Prosecution and Proceeds of Crime Panel B

CPS Organised Crime, Specialist Fraud and Proceeds of Crime Level 2

Appointed as a fee-paid judge of the First-tier Tribunal (Tax Chamber)

Education

Hardwicke Scholar & Lord Denning Scholar, Lincoln's Inn

BVC (Outstanding), BPP Law School

BA Hons in English (1st Class), Peterhouse, Cambridge University