

# Samantha Riggs

Call to Bar: 1996



"Very Good And Very Tough." - The Legal 500

"A Great Tactical Player In Court, And Superb With Clients." - Chambers UK

Samantha Riggs is an established and well regarded leading junior advising and defending corporate and individual defendants in complex fraud and regulatory investigations and prosecutions; with extensive experience in environmental crime and expertise in waste management/environmental permitting and statutory nuisance, in particular.

Samantha often advises pre-interview/pre-charge, is accustomed to taking a pro-active approach at the outset of proceedings, and is skilled in taking pre-trial challenges including legality of search warrants, abuse of process arguments, and interpretation of the Environmental Permitting Regulations. She is highly methodical in the preparation of cases with an eye for detail and skilled in disclosure.

Experienced in restraint, confiscation and enforcement receivership, Samantha acts on behalf of defendants and interested third parties. With civil background and experience in appeals in the VAT Tribunal and before PINs and civil enforcement by the Environment Agency in the High Court. Other regulatory work includes health and safety, food safety, trading standards. Experienced in judicial review.

Chambers & Partners list Samantha in Band 2 for Financial Crime and Environmental and perceive Samantha to be **"knowledgeable" and able to "simplify things in a manner a client understands"**.

Samantha is listed in the Legal 500 as a leader in Business and Regulatory Crime (including global investigations) and Fraud: Crime (including money laundering and asset forfeiture. According to the Legal 500, Samantha is **"very smart"**.

## Contact details:

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## Practice areas:

Environmental Regulatory

Financial Crime

## Professional appointments:

Criminal Bar Association

Female Fraud Forum

Fraud Lawyers Association

## Fraud

**R v MB & Others** (Operation Vault) – Multi handed, multi-jurisdictional MTIC fraud involving 19 defendants alleging cheat & money laundering with estimated VAT losses of at least £20 million. The substantial and far reaching investigation, which took over 4 1/2 years, stretched to a number of companies and revealed money movements through Far East, Middle East and Europe. Alleged monies were later transferred to the First Curacao International Bank (FCIB) and subsequently laundered. Representing first on the Indictment said to be an investor and recipient of funds in the fraud. Led junior.

**R -v- AB & Others** (Operation Barber) – Representing wife of main defendant, in a “Long Firm Fraud” involving nearly 10 years worth of dishonesty and deception on a number of wholesale building merchants based in the Midlands and North East of England. Husband is said to have masterminded the creation of a series of companies, of which wife is an office holder, to secure long lines of credit without paying back any of it before each company liquidates. Losses of millions, most of which, is said have benefitted husband and wife.

**R v SH & Others** (Operation Tulipbox) – Multi handed, multi-jurisdictional MTIC fraud alleging conspiracy to cheat the Revenue of £38 million of VAT by manipulation of the EU Emissions Trade Scheme (EUETS), which regulates trade in Carbon Credits. The scheme was set up pursuant to the Kyoto Protocol as part of the process to help reduce “Green House Gases”. Alleged substantial profits from the trading was removed from the jurisdiction and transferred to “trading platforms”/bank accounts in Hong Kong, New Zealand and Australia. Led junior. Acquitted following three month trial.

**R v IE** – A successful football agent in the North East of England, was charged with four counts of fraud. All of the counts related to his business dealings as football agent for the then Middlesbrough (subsequently Aston Villa and Liverpool) and England international footballer Stewart Downing over a number of years. IE was accused of acting dishonestly in breach of trust and the FA Regulation. Following legal argument, two counts stayed as an abuse of process. Following plea negotiations, the Crown accepted a plea to the regulatory offence of failing to keep accounting records under the Companies Act 1985.

**R v AL & Others** (Operation Ernest) – AL was charged together with her husband of £110 million invoice factoring fraud said to be the biggest ever in the UK. The fraud was described as being of staggering proportions involving over 900 false invoices and dozens of victims. It caused the collapse of both of the companies involved and put other related companies and one major bank department out of business. The fraud involved the drawing down of monies through complex preference share transactions. AC was acquitted of the main conspiracy but found guilty of false accounting. Junior alone prosecuted by silk & junior.

**Darren Lietch T/A London Mobile Communications v- HMRC** – Instructed on behalf of appellant in the First Tier Tribunal (Tax Chamber) appealing against a decision to disallow VAT reclaim on the ground of constructive knowledge of the fraud. The appeal concerned 121 supply chains (including allegations of contra trading) involving input tax of £20,512,931. All 94 of the buffer and defaulting traders in the Appellant’s supply chains were assessed for unpaid output tax and/or have had input tax denied. The total loss to the public revenue is over £1.1 billion. Led junior.

**R v J-AH & Others** (Operation Euripus) – Multi handed, multi-jurisdictional MTIC fraud described as systemic involving the arrest of 43 suspects, the search of 96 premises and 526 dealing chains with the largest ever losses to HM Revenue & Customs, currently estimated at £250 million with money being siphoned off to various countries including the UAE, Hong Kong and Pakistan. Extremely complex money laundering operation associated with the fraud. Confiscation with hidden assets. Led junior.

**R v JC & Another** – Acting on behalf of Company Director of Cross Country Cars Ltd, which carries on the business of importing and selling 4 wheel drive vehicles sourced from Cyprus and imported into the EU via Belgium who was charged with failing to account for VAT in excess of £900k and Corporation Tax of approximately £1million.

**R v Robert Hendy-Freegard** [2007] EWCA Crim 1236, (2007) 3 WLR 488, (2007) 2 Cr App R 27 (2007) Crim LR 986 – Appeal against conviction of two counts of kidnapping by fraud and sentence of other financial counts before the Lord Chief Justice who held that the Crown’s attempt to search for an offence which would encapsulate all aspects of the appellant’s conduct and in particular the deprivation as a result of the appellant’s malign influence of deception of his victims to pursue their own lives could not be found in a single count of kidnapping as there was no deprivation of liberty. Conviction quashed life sentences overturned.

**DTI v L** – £1.1m fraudulent trading in relation to high performance cars. DTI destroyed a bulk of L’s business documents belonging to alleged phoenix company. It was argued on behalf of the accused he could not receive a fair trial nor would it be fair to try him based upon the destruction. Following a lengthy abuse of process argument, which involved the calling of witnesses, the indictment was stayed. The argument was also extended to the second indictment charging L with acting as a company director whilst disqualified. This indictment was also stayed. Led junior.

**Trading Standards v LW(J) Ltd & MM** – Acting on behalf of company and company director who were acquitted of an alleged £1.4 million jewellery hallmarking fraud. The allegation against the accused involved 60 counts relating to the casting in of counterfeit hallmarks into genuine 9ct gold items to save the assay charges and obtaining by deception. It was alleged that 1.9 tons of jewellery supplied to Littlewoods and Argos contained counterfeit marks. The case turned on scientific and accountancy evidence. Led junior

**R v M & Others** – Acting on behalf of the Chief Executive of West Yorkshire Metropolitan Air Ambulance (WYMAS) charged with conspiracy to defraud the NHS out of £250k by using his position at WYMAS to fund a failing business aimed at housing 1,000 Filipino nurses. Led junior

# LINCOLN HOUSE CHAMBERS