

## Simon Farrell QC



**Call:** 1983  
**QC:** 2003

**Contact Details:**  
3 Raymond Buildings  
Gray's Inn  
London WC1R 5BH  
Tel: +44 (0)20 7400 6400

**Email Address:**  
[simon.farrell@3rblaw.com](mailto:simon.farrell@3rblaw.com)



### Details of practice

Simon Farrell QC has been described in Chambers UK Guide to the Bar 2019 as “a class performer” and “a Rolls Royce practitioner”. He has been in Silk for 16 years.

Much of his work is now international concerning bribery, corruption, money laundering and the proceeds of crime.

Simon is an excellent advocate, inspirational team leader and skilled case strategist. He is experienced in both commercial and criminal litigation and frequently advises banks and corporates during investigations particularly when fraud, bribery, corruption, money laundering, conspiracy, misfeasance, breach of contract and misrepresentation and tax are involved.

Simon is one of the UK’s leading money laundering and proceeds of crime QC’s. He has appeared in defining cases in these areas in the Court of Appeal and the Supreme Court.

Simon deals with commercial/civil and criminal cases arising in High Court, arbitral, Crown Court and Appellate proceedings both at home and abroad. He has recently worked in Dubai, Gibraltar, the Isle of Man and the Kingdom of Brunei where he was called to the Bar in February 2019 to represent two High Court Judges accused of corruption and money laundering.

Recent criminal cases include securing the successful acquittals of a commercial property developer accused of fraud and corruption, a City Broker who faced charges of tax cheat arising out of his alleged involvement in a film partnership tax relief scheme, and a solicitor who was alleged to have been dishonestly involved in a £50 million commercial property mortgage fraud.

Simon has extensive experience of VAT, duty and tax cases in the High Court, Crown Court, and the First and Upper Tier Tax Tribunals and frequently advises at an early stage during the course of HMRC civil and criminal tax investigations through to trial. He has appeared in a number of civil and criminal VAT fraud cases in the FTT and the Crown Court in which the tax losses have exceeded £500 million.

Simon has been appointed to sit as a Recorder at the Central Criminal Court (Old Bailey) and as a Deputy Deemster (judge) by the Lieutenant Governor of the Isle of Man. He is also instructed by the SFO in London.

He is the co-author of several books concerning fraud, the Fraud Act 2006, money laundering and confiscation published by Oxford University Press.

### Directory and client recommendations

*“You have shown your fantastic and exceptional advocacy which has proved your reputation as a well-respected QC in your field. During the case I have learned a lot about you as an individual - you have many qualities but above all you are a very kind, caring and humane man! I recall our meetings in the morning at HQ when you used to ask me ‘how are you, just try to relax a little’ and my reply was ‘I am fine but please get me out of this mess’ which you certainly have done so with blessing of God and your help. I wish to continue our relationship and remain good friends in the future”* **Thanks expressed to Simon by a client after a long trial in 2017.**

*“He has a first-class mind and is brilliant at developing complex legal submissions.”* **Chambers UK 2018: Financial Crime**

*“Has considerable experience in asset tracing and confiscation matters.”* **Chambers UK 2018: Financial Crime**

*“A Rolls-Royce practitioner who does a lot of POCA work up to Supreme Court level.”* **Chambers UK 2018: POCA work**

*“A forceful advocate with a strong courtroom presence”.* **The Legal 500 2017: Fraud**

*“His most impressive quality is his ability to pare down POCA into simple and understandable points”.* **The Legal 500 2017: Proceeds of Crime and Asset Forfeiture**

*“very solid and has a good client manner and is thorough in his approach”.* **Chambers UK 2017: Financial Crime**

"he is very personable and a really good advocate". **Chambers UK 2017: POCA Work**  
'Held in high esteem by peers and clients alike for the outstanding quality of his criminal and civil work.  
'Judges respond well to him - he retains credibility even when arguing difficult points.' **Chambers UK 2016: Financial Crime**

"A fount of knowledge on proceeds of crime," he is both "tenacious and creative in his approach." "He's a very experienced, silver-tongued advocate." **Chambers UK 2016: POCA Work**

'Highly regarded for POCA matters as well as civil and criminal fraud'. **The Legal 500 2015 Fraud**

'A veteran advocate whose practice covers a wide range of serious criminal cases.' 'He is very strong on complex legal arguments and can handle high-profile cases to a very high standard.' **Chambers UK 2015: Crime**

'Judges give him credence because of his reputation in serious fraud. They ask his opinion and listen to what he says.' **Chambers UK 2015: Financial Crime**

'He really knows his courts and is really tenacious in achieving his aims.' **Chambers UK 2015: POCA Work**

'His expertise spans tax fraud, bribery, corruption, money laundering and confiscation.' **The Legal 500 2014: Fraud**

"Very highly regarded". "He is very clever, and good at understanding the concepts and issues relevant to the case." **Chambers UK 2014: Crime**

"A very good advocate and an exceptionally bright lawyer when it comes to financial crime." "He's very diligent and very hard-working." **Chambers UK 2014: Fraud**

"Highly experienced at dealing with POCA matters." "He is thorough, highly personable and engaging with clients, and he has good presence in the courtroom." **Chambers UK 2014: POCA**

"fine strategic insight and incredible enthusiasm ... very confident ... highly skilled ... lively presence in the court room". **Chambers UK 2013**

## Education/professional qualifications

BA (Hons) (Cantab), MA (Cantab)  
Gonville and Caius College, Cambridge University  
Diploma in Law (City University)  
Hardwicke Scholar Lincolns Inn  
Thomas Moore Award, Lincolns Inn  
Kings School, Canterbury

## Appointments

Crown Court Recorder (2007)  
Member of Serious and Organised Crime Agency (SOCA) Asset Recovery Committee (2008)  
Attorney General's A list of prosecuting counsel in serious fraud cases (2002)  
Serious Fraud Office list of approved Queen's Counsel (2009)  
Appointed part-time Deemster, Isle of Man (2012)  
Appointed to the SFO Prosecution List (2013)  
Appointed to the SFO PoCA List (2013)

## Publications

Money Laundering Law and Regulation (OUP) (2011)  
Guide to the Fraud Act 2006 (OUP 2007)  
Co-author "Asset Recovery: Criminal Confiscation and Civil Recovery" ed Owen and Smith (Butterworths 2004 and 2nd Edition 2007)  
The Proceeds of Crime Act 2002 (Butterworths 2003)  
CBA response to Government proposals for new law of fraud 2005  
Article European Lawyer Magazine June 2005 Implementation in European states of the EC Money Laundering Directives  
Assisted in drafting the Criminal Bar's response to government proposals for civil seizure of criminal assets in the High Court

## Other information

Assists the Criminal Bar Association in its preparation of responses to government legislation

Regularly gives lectures on the law of criminal fraud, confiscation and money laundering for and on behalf of major law firms and legal publishers

Chair of the CBA's working party on the law of Corruption. Gave evidence to Parliamentary Committee on Corruption Chaired by Lord Slynn on behalf of CBA in 2004

Chair of the CBA working party on the radical reform to the law of fraud in 2005

## Direct access

### Instructing Simon Farrell Direct

Simon is qualified to accept instructions direct from clients under the Bar Council's Public Access Scheme and is authorised by the BSB to conduct litigation. This means that members of the public can instruct Simon at an early stage and he can conduct the whole case from start to finish with a legal team put together by him. This has obvious advantages to clients in terms of saving costs and so far as focus and consistency of case strategy is concerned.

In addition Simon welcomes instructions from solicitors, in-house law departments, qualified foreign lawyers, and clients licensed by the Bar Council to give instructions direct to barristers under the Bar Council's Licensed Access Scheme.

He may also accept instructions direct from clients who carry on business or usually reside outside England and Wales, provided that the work is advisory. In such matters, if representation is required, a registered European lawyer may instruct us in the same way as a solicitor of England and Wales.

His Clerks Dean Brown and Eddie Holland will be pleased to assist with any enquiries.

Please call them on 020 7400 6400 to discuss.

## Notable cases

### R v Alstom Network UK Ltd

(2019) EWCA Crim 1318

Seminal case in the Court of Appeal in which Simon successfully argued that there could be a fair trial of a corporate defendant for conspiracy to corrupt where its guilt depended on the guilt of an individual - its directing mind and will - in circumstances where the individual was neither indicted as a co-conspirator nor otherwise available to give evidence at the trial.

### PP v RR and NB

(2019) Brunei Supreme Court

Simon is instructed for the defence in a corruption case involving High Court Judges before the Brunei Supreme Court.

### United States v Dempsey

(2018) 4 WLR 110

Important High Court extradition case concerning dual criminality and the relationship between the US offence of obstruction of justice and the English offence of perverting the course of justice.

### R v AIL and others

(2018) Southwark Crown Court

Simon acted as Lead Counsel for the Serious Fraud Office in successfully prosecuting a company in the Alstom Group for a criminal conspiracy to bribe and corrupt public officials in Tunisia connected to Alstom securing a valuable tram contract in the City of Tunis.

### Synectiv Ltd v HMRC

[2018] FTT TC 2010 0699

Simon successfully acted for a company before the FTT concerning its claim for £1.4 m of VAT in respect of mobile phone exports which had been wrongly denied by HMRC.

### PC v HMRC

[2017] TC/2016/02491

Simon successfully acted for a senior barrister in the First Tier Tax Tribunal who HMRC had wrongly found guilty of deliberate tax evasion. The penalties imposed by HMRC for deliberate tax evasion were quashed.

### R v RJ

[2017] EWCA Crim 1943

Simon successfully argued in the Court of Appeal that RJ's conviction for importing 650 kilos of cannabis should be quashed on the grounds of inadmissible bad character evidence had wrongly been presented to the jury. Simon had not appeared at trial below.

### R v Guraj (Lodvik)(Supreme Court)

[2017] 1 WLR 22

A leading case in the UK Supreme Court regarding whether in confiscation proceedings jurisdiction was lost when there had been excessive delay in the Crown Court.

### R v MA Birmingham Crown Court

[2017]

Simon successfully secured the acquittal of MA, a commercial property developer, after a two month trial, who faced charges alleging his involvement in dishonest and corrupt property purchases and onward sales.

### Synectiv Limited v HMRC (Upper Tax Tribunal)

[2017] UKUT 0099 (TCC)

An important case in which the Upper Tax Tribunal quashed the decision of the First Tier Tribunal (Tax) for inadequate reasoning in its judgement.

### R v A Ltd

(2016) 4 WLR 176

Simon was instructed by the SFO and successfully argued on an interlocutory appeal that the judge had been wrong to exclude evidence in a bribery and corruption trial. The case raises important issues concerning corporate criminal liability via its Directors under English law.

**R v Bala (Yilkes)**

[2016] EWCA Crim 560

A landmark case in the CA concerning whether parties to a polygamous marriage recognised by English law could enter into a criminal conspiracy.

**R v AIL**

[2016] EWCA Crim 2

An important case in the Court of Appeal regarding whether prior to the UKBA it was a criminal offence of bribery in the UK to corrupt the agent of a foreign principal.

**R (on the application of Hewitt) v Denbighshire**

[2016] ACD 13

Case concerning the effect of judicial bias and recusal.

**R v E and others**

(2015) Southwark Crown Court

Simon successfully defended a City broker who faced tax cheat charges relating to a tax avoidance scheme concerning tax reliefs claimed in respect of an "active" film production partnership.

**R v Ali (Salah)**

[2014] EWCA Crim 1658

Significant case concerning planning enforcement notices and the statutory confiscation regime. The Court of Appeal quashed a confiscation order for £1.438 million as rents received prior to enforcement notices were not the proceeds of crime.

**R v Colston Hayter and others**

(2014) Southwark Crown Court

Successful prosecution of a cyber-gang responsible for stealing millions from leading banks.

**R v Ahmad Fields and others (Supreme Court)**

(2014) Supreme Court UKSC 2012/0082 and UKSC 2013/0271

Important linked Supreme Court cases regarding whether the proceeds of crime jointly obtained should be apportioned in a multi handed confiscation case.

**R v Pace and Rogers**

[2014] EWCA Crim 186 CA

Court of Appeal judgement concerning the requisite mens rea in a case of attempted money laundering when the commission of the full offence is impossible.

**Synectiv Limited v HMRC**

[2013] TC 2010/06699

First Tier Tax Tribunal. Whether trader knew or should have known that its transactions were connected to a fraudulent tax loss.

**R v Sale**

[2013] EWCA CA

Leading confiscation case in the Court of Appeal on the issues of proportionality (AIP), piercing the corporate veil and the proceeds of crime in cases of commercial corruption and bribery.

**R v Bestel and others**

[2013] EWCA CA

Important Court of Appeal guidance as to how post *Waya* appeals should be considered when out of time.

**R v Ahmed**

[2013] EWHC (Admin)

Leading case in the High Court on the issues of civil recovery, cash forfeiture, tax fraud and proportionality.

**R v Lord Rodley and others**

(2012) Southwark Crown Court

Successfully prosecuted a multi-million pound boiler room fraud involving the dishonest miss-selling of worthless shares to hundreds of investors.

**Data Select Limited v Commissioners RCPO**

[2012] UTT

Upper Tax Tribunal case on time limits FTC/19/2011 considering when to permit appeals out of time.

**R v Lambert and Walding**

[2012] EWCA Crim 421 CA

Leading case in the Court of Appeal on the issue of whether benefit should be divided between defendants in confiscation cases when each has the means to pay.

**SD v Netherlands**

[2012] EWHC 697 (Admin)

Successfully obtained the quashing of a European Arrest Warrant for a senior banker as it lacked particularity and failed the dual criminality test.

**HT Purser Ltd v HMRC**

[2011] FTT (LON/1008/1273)

Successfully obtained approximately £900,000 for a mobile phone trader before the Tax Tribunal.

**R v Khan**

(2011) Southwark Crown Court

Defended in a £45m VAT fraud (Operation Euripus).

**R v McIntosh**

[2011] EWCA Crim 1501CA

Leading case in the Court of Appeal on how the Crown Court should approach the question of hidden assets at a confiscation hearing.

**R v Raykanda**

[2011] EWCA Crim 1896 CA

£3.8m confiscation order quashed by the Court of Appeal in a VAT (MTIC) fraud case.

**R v Patwa**

[2011] Southwark Crown Court

Successfully defended a solicitor accused of a £50 million commercial property mortgage fraud.

**R v Akhtar**

[2011] 1 Cr App R 37 CA

Money laundering convictions of a mortgage broker quashed by the Court of Appeal because no money laundering offences had been committed as there was no predicate offending.

**RCPO v Iqbal**

[2010] EWCA Crim 376 CA

Leading case in the Court of Appeal on the issue of when postponement in confiscation proceedings deprives the Court of jurisdiction.

**R v MS & RO**

[2010] EWCA Crim 1127 CA

Court of Appeal case concerning the issue of when a criminal court can properly infer that cash is criminal property and therefore the proceeds of crime.

**R v Shabbir**

[2010] EWCA 2010 CA

The Court of Appeal quashed a confiscation order as the statutory assumptions had been wrongly applied.

**R v Nawaz**

[2010] EWCA Crim 819 CA

Convictions for acquiring criminal property quashed by the Court of Appeal there being no evidence of predicate offending.

**R v Heath**

(2010) Central Criminal Court

Murder

**R v Kausar**

[2009] EWCA 2242 CA

Money laundering convictions quashed as the Crown Court had failed to deal with the issues of adequate consideration and possessing criminal property.

**R v Nelson, Pathak and Paulet**

[2009] EWCA Crim 1573 CA

Leading case in the Court of Appeal, the Lord Chief Justice giving guidance as to when confiscation proceedings should be stayed as an abuse of the process.

**R v Meghrabi**

(2009) Kingston Crown Court

£50 million of criminal cash laundered in a bureau de change.

**R v Lord Rodley and others**

(2009) Snaresbrook Crown Court

Successful prosecution of a gang who attempted to steal £229 million from a leading bank in the City of London by taking over their computers.

**R v Anwoir**

[2008] EWCA 1354 CA

A seminal case in which the Court of Appeal adopted Simon's definition of criminal property in money laundering offences when the original criminal conduct is unknown.

**R v Twomey and others**

(2008) Central Criminal Court

Heathrow robbery case.

**R v Avery and others**

(2008) Winchester Crown Court

Successfully argued that there was no case to answer against an animal rights activist allegedly involved in major conspiracy to blackmail in connection with the SHAC campaign.

**R v Uddin**

(2007) Ipswich Crown Court

Money laundering £114 million.

**R v Jeyakumar**

(2007) Northampton Crown Court

MTIC VAT fraud £40 million operation Devout.

**R v Mehmet**

(2007) Northampton Crown Court

MTIC VAT fraud £12 million.

**R v Ali, Bhatti and Khan**  
(2006) Leeds Crown Court  
Money launderinging £170 million.

**R v Wahid**  
(2006) Leeds Crown Court  
Successfully obtained dismissal of charges in a case in which W was alleged to have laundered £150 million.

**R v Larcenko**  
(2005) Sharesbrook Crown Court  
Human trafficking and money laundering.

**R v Karagozlu, Yiannakis and others**  
(2005) Kingston Crown Court  
Criminal confiscation hearing VAT fraud mobile phone industry global benefit £86million.

**R v Coate**  
(2005) Bristol Crown Court  
£1million VAT fraud involving the Agricultural Flat Rate Scheme.