



## Jenny Goldring

Barrister

Call: 1993

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Jenny is a highly experienced barrister and specialist in financial regulatory work, business crime and complex civil and criminal fraud.

"She has an incisive legal mind, is a tenacious advocate and is relentlessly hard working."  
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### Specialist areas

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Fraud, Business and Financial Crime

Inquests & Inquiries

Crime

VAT number: 667446987

Bar council number: 31187

She has been ranked in Chambers and Partners every year since 2014 as a leading individual for Financial Crime at the London Bar. She has been ranked in the Legal 500 for Business and Regulatory Crime (including global investigations) for the past 2 years.

She has a particular expertise with regard to allegations of VAT fraud and appears regularly in multi-million pound cases in the Tax Tribunal (First and Upper tier).

Jenny also specialises in Inquests and has particular experience of sensitive Inquests with high profile issues. She was recently appointed as an Assistant Coroner in Berkshire. She has appeared in complex Article 2 and jury Inquests

including deaths in prison custody and Inquests which concern whether state bodies (i.e. the police, probation or local authority) have caused or contributed the death.

## Cases in the Tax Tribunal (First-Tier and Upper)

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Jenny is an expert in Missing Trader Intra-Community ("MTIC") fraud. She spent over 10 years conducting a series of multi-handed MTIC cases in the Crown Court. Following this, over the past nine years she has developed a substantial practice in Indirect Tax litigation, in particular Appeals against the denial by HMRC of VAT repayment claims using principles from the case of *Axel Kittel* (C-439-04), namely that the transactions were connected with fraud and the Appellants knew or should have known of that fact. The cases often involve cross-border investigations, expert evidence about the grey market in products traded, sophisticated fraudulent schemes, repeated circularity of goods and monies, complex tracing issues, computer forensic evidence and linked criminal investigations. A substantial body of case law has developed in the Appeals, with complex arguments as to European Community law.

Jenny has been instructed in over 25 of these substantial Appeals with a total tax loss in the region of £300 million. These appeals can take up to 6 years to reach a final hearing and generally involve voluminous and complex evidence.

Jenny conducts cases concerning;

- Assessments and denials of Input tax;
- VAT registration appeals;
- Schedule 24 Finance Act 2007 Penalties and Personal Liability Notices.

She also provides advice upon other discrete legal issues in this field. She is regularly instructed in some of the most sensitive and high value cases in the First-tier Tax Tribunal and Upper Tribunal leading one or more junior Counsel. She is currently instructed as Lead Counsel in a number of complex multi-million-pound Appeals. She is also instructed in a case against a multi-national bank.

## Business Crime

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Prior to developing a financial regulatory practice, Jenny specialised solely in complex fraud cases. She conducted a series of multi-million pound MTIC frauds and the largest self-assessment tax fraud to reach trial. She also acted for the

Prosecution and the Defence in cases of mortgage fraud, insurance fraud, complex excise fraud, PAYE fraud, advance fee fraud and conducted numerous money laundering cases.

More recently she was instructed by the Serious Fraud Office ("SFO") in the first prosecution of a company under the Bribery Act 2010 and was Lead Counsel successfully defending an accountant in a 3 month trial for financial services offences prosecuted by the Financial Conduct Authority ("FCA").

She has recent experience of advising upon a Deferred Prosecution Agreement and reviewing corporate compliance procedures.

She has been instructed by the Attorney-General to advise upon legal professional privilege and has experience of reviewing highly sensitive material. She is security vetted.

Jenny also has significant experience of disclosure in civil and criminal cases leading large teams of Counsel in major reviews. She has drafted disclosure protocols and advised upon scope and methodology. In 2016, she oversaw a substantial disclosure exercise on behalf of HMRC in relation to a civil case against a multi-national bank and in 2019 has overseen a further disclosure exercise and analysis of complex Electronic Disclosure Protocols.

## Asset Recovery, Civil Fraud & Confiscation

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Jenny has been involved in numerous confiscation cases arising out of prosecutions for fraud. This work naturally links in with Jenny's financial work and expertise.

## Inquests

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Jenny is on the Attorney General's Panel of Civil Counsel. She appears regularly in Article 2 and jury Inquests including deaths in prison custody and Inquests which concern whether state bodies (i.e. the police, probation or local authority) have caused or contributed the death.

## Notable cases

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### Business Crime

### **R v Bhandari and others.**

Instructed as lead Counsel with one junior Counsel, representing an accountant, in a 3-month trial prosecuted by the Financial Conduct Authority ("FCA"). The case concerned allegations of making false or misleading statements about the value and prospects of a medical company and the unauthorised arranging of the sale of shares and making financial promotions. Our client was the only one of 5 Defendants to be acquitted. All other Defendants were represented by silks with juniors as was the Prosecution.

### **R v B and others**

Instructed to advise the Attorney General in Jersey regarding the prosecution of a multi-million-pound investor fraud in Jersey. Detailed consideration of Jersey financial services regulations, advising on charge, disclosure protocol and process. Advising upon instructions to a financial services expert. The fraud concerned high-risk investments in a factoring business in Brazil. It was investigated by the United States Securities and Exchange Commission, and Guernsey and Jersey Financial Services Commissions with cross border co-operation between the authorities.

### **R v Sweett Group PLC**

Instructed by the SFO, in the first prosecution of a company under Section 7 of the Bribery Act 2010. Bribe by the Middle Eastern subsidiary of Sweett Group PLC to secure a contract of £1.6 million to oversee construction of a hotel. Company entered a plea of guilty. Total fine and confiscation £2.25 million. Advised regarding Deferred Prosecution Agreement.

### **R v Parma, Mori and Parma**

Leading Counsel with one Junior in an inward excise diversion fraud concerning importation of wine from Italy. Revenue loss (£6 million).

### **R v Steele**

Defending the senior partner of a Solicitors' firm in an SFO prosecution of a 23 million Euro fraud concerning loan obtained from a EFG private bank using a falsified document from Julius Baer bank in Switzerland as security for the loan. Appeal against sentence in the Court of Appeal.

### **R v Wilson and McKay**

Sole Counsel in prosecution of the directors of insurance company for fraud (£1 million). The directors ran an insurance company which issued a numerous false insurance certificates purporting to be underwritten by Lloyds of London.

## Operation Tangelo 1

Prosecution of UMBS Online Limited, a financial institution for money laundering and fraudulent trading under the Fraud Act 2006. This was one of the first major prosecutions under the Fraud Act. The bank was fined £2 million pounds and ordered to pay an immediate confiscation order of £6 million. Instructed as disclosure counsel throughout this case dealing with complex and wide-ranging disclosure issues and developing a thorough knowledge of the workings of the Electronic VAT Folder used by HMRC

### R v Kusnetsov and Dostenko

£3.5 million revenue fraud using PAYE and self-assessment scheme. This case was a £3.5 million Revenue Self-Assessment fraud. There were numerous methods of committing the fraud, involving both the PAYE and Self-Assessment scheme. It was the largest case of its type to have gone to Trial. Jenny also dealt with the disclosure issues, which arose in the case and reviewed a large quantity of the unused material.

R v Chen – £7 million mortgage fraud.

R v Elda Beguinua – Advance fee fraud by a woman purporting to be the heiress to a multi-million pound fortune. Confiscation order (£1 million).

Operation Gnawed – £50 million MTIC fraud.

Operation Maypole and Lychees and Drive – £58 million MTIC fraud with 9 Defendants.

R v Jones and Morrissey – Money laundering £300,000 arising from MTIC fraud.

R v Omar – Court of Appeal case concerning the lifting of the corporate veil in confiscation proceedings.

Operation Dossall – £59 million MTIC fraud.

Operation Doona – £39 million MTIC fraud.

## VAT Litigation

### Decisions reported in First-tier Tax Tribunal (FTT) and Upper Tribunal (UT).

#### Sandham and Another v HMRC [2019] UKFTT 218 (TC)

Instructed by HMRC leading one junior Counsel in a case concerning a total denial of input tax (£10 million) against a company and a partnership trading in metals. The liquidator withdrew the appeal by the company and the appeal by the

partnership was heard in September 2019. The FTT held that the knowledge of an agent could be attributed to the partnership.

#### **RBS PLC v HMRC [2017] UKFTT 0223**

Instructed by HMRC in an appeal by RBS PLC against an assessment of VAT in the sum of £86 million in respect of 537 transactions in carbon credits. The appellant applied to have the assessment struck out on the basis that the assessment was not issued within the applicable time limit in Section 73(6) Value Added Tax Act ("VATA") 1994. Following a hearing this application was dismissed. The case is ongoing.

#### **Manhattan Limited v HMRC [2017] UKFTT 0862**

Instructed by HMRC leading two junior Counsel in a case concerning assessments in the region of £6 million in respect of transactions concerning "airtime" and an appeal against deregistration. FTT decision refusing expedition of the deregistration appeal and consolidating 5 appeals.

#### **Expeditors Limited v HMRC [2016] UKFTT 0804**

Instructed by HMRC leading one junior Counsel. Denial of input tax (£350,000). The FTT held that the Appellant had "actual knowledge" the transactions were connected with fraud and the Appellant knew of that fact.

#### **Rioni Limited v HMRC [2015] UKFTT 0160 (TC)**

Instructed by HMRC leading two junior Counsel. Denial of input tax (£23 million). Document heavy case – over 130 lever arch files of evidence, complex expert evidence regarding grey market, and links to criminal investigations. The FTT held that the Appellant had "actual knowledge" the transactions were connected with fraud and the appellant knew of that fact. The application by the appellant to set aside the decision of the FTT was refused on 4.10.16.

#### **Lifeline Europe Limited v HMRC (2012) UKFTT 424 and (2014) UKUT 0135 and decision in UT regarding costs on 8.3.16.**

Instructed by HMRC leading one junior Counsel in the FTT and then instructed alone in the UT. Denial of input tax (£2.5 million). Finding of "actual knowledge". Appeal to the Upper Tribunal regarding application of Kittel to contra-trading dismissed. Application by HMRC for "unreasonable costs" against the representative in respect of its conduct in the above appeal allowed.

#### **EMJ Telecommunications Limited v HMRC (2014) UKFTT 354**

Instructed by HMRC leading one junior Counsel. Denial of input tax (£1.2 million). Finding of “actual knowledge.”

#### **Techcomp Limited v HMRC (2014) UKFTT 979**

Instructed by HMRC, leading one junior Counsel. Denial of input tax (£300,000). The nature of the trading was particularly complex and involved acquisition deals, direct export deals, broker deals and triangulation deals. Finding of “actual knowledge.”

#### **Rigcharm Limited v HMRC (2013) UKFTT 270**

Instructed by HMRC leading one junior Counsel. Denial of input tax (£2.7 million). Finding of “actual knowledge.”

#### **Crotek Limited and Crotek Systems Limited v HMRC (2011) UKFTT 836**

Instructed by HMRC. Denial of input tax (£5.6 million). Finding of “actual knowledge.”

#### **Other cases in the FTT and UT:**

##### **SJ v HMRC (FTT)**

Instructed by HMRC leading one junior Counsel. Case concerns two personal liability notices issued to directors following a penalty assessment in the sum of £10 million in respect of deliberate inaccuracies in taxpayer documents namely P35 returns, P14 forms and RTI returns. Case is ongoing.

##### **V v HMRC (FTT)**

Instructed by HMRC in respect of a denial of Input tax in the sum of £6 million concerning waste transactions. Case is ongoing.

##### **Z v HMRC (FTT)**

Instructed by the director of a company issued with a Personal liability notice by HMRC.

##### **B Limited v HMRC (FTT)**

Instructed by HMRC as sole Counsel in a case concerning VAT assessments of £750,000 against a company trading in excise goods. The appeal was withdrawn.

##### **P Limited v HMRC (FTT)**

Instructed by HMRC leading one junior Counsel in a case concerning the denial of input tax and consequent assessments in sum of £700,000 in respect of transactions with a labour provider. The case was subject to ADR. A penalty has

been issued which is now subject to Appeal.

#### **G Limited v HMRC (FTT)**

Instructed by HMRC leading one junior Counsel in a case concerning assessments of £22.5 million VAT against a company trading in excise goods. Also a linked appeal against deregistration. Case stayed.

#### **E Limited v HMRC (FTT)**

Instructed by HMRC leading one junior Counsel, in a case concerning assessments of £5.8 million VAT against a company trading in excise goods. Also a linked appeal against deregistration. Case stayed.

#### **AS v HMRC (FTT)**

Instructed by HMRC as sole Counsel in an appeal against unspecified assessments stated to be in the sum of £67 million by the appellant. Drafted an application to strike out. Appellant withdrew appeal.

#### **AW v HMRC (FTT)**

Instructed by HMRC in an appeal against deregistration on the basis the VAT registration was being used for fraudulent/abusive purposes. Appeal was withdrawn.

#### **D v HMRC (FTT)**

Instructed by HMRC leading two junior Counsel in 3 consolidated appeals. Denial of input tax (£2 million). The appellant withdrew the appeal.

#### **MS Limited v HMRC (FTT)**

Instructed by HMRC leading one junior Counsel. Denial of input tax (£800,000). Appellant withdrew the appeal.

#### **T Limited v HMRC (FTT)**

Instructed by HMRC leading one junior Counsel. Denial of input tax (£230,000). Appellant withdrew at the commencement of the hearing.

#### **N Limited v HMRC**

Instructed by HMRC leading one junior Counsel. Denial of input tax (£6 million). The Appellant withdrew the appeal 3 months before the final hearing.

#### **A Limited v HMRC**



Instructed by HMRC leading one junior Counsel. Denial input tax (£650,000). Appeal struck out.

#### T Limited v HMRC

Instructed by HMRC as sole Counsel. Denial of input tax (£1.3 million). Appeal struck out.

#### B Limited v HMRC

Instructed by HMRC leading one junior Counsel. Denial input tax (£340,000). Appellant withdrew at the commencement of the hearing.

#### H Limited v HMRC

Instructed by HMRC as sole Counsel. Settlement pursuant to Section 85 Value Added Tax Act 1994.

### Inquests

- Article 2 and Jury Inquest concerning a death in the Court cells.
- Article 2 Inquest concerning a death in prison from cardiac arrest. Consideration of whether the death was natural or whether “culpable human failings” made it unnatural. Submissions as to whether a jury should be summonsed under Section 7(2) and 7(3) CJA 2009.
- Article 2 and Jury Inquest concerning a suicide in prison. The scope included the adequacy of the ACCT processes.
- Article 2 and Jury Inquest concerning a suicide in prison. The scope included the adequacy of the ACCT processes. Issues with separate representation of a prison officer dismissed in relation to matters connected with the death in custody.
- Article 2 Inquest which concerned a woman who had been murdered by her partner. This 2 week Inquest considered whether various state agencies caused or contributed to the death by failing to protect the deceased and act upon earlier warnings.

### Testimonials

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"Jenny never ceases to amaze me with her abilities and astounding intellect. Her attention to detail is exemplary. In her case preparation no stone is left unturned. She is driven to do the best for her clients at all times. Her dedication shines through and is appreciated by lay and professional clients alike. Highly persuasive on her

feet."

"She has an incisive legal mind, is a tenacious advocate and is relentlessly hard working."

"She's fair-minded, she works very hard and she masters material extremely well. Tenacity and a good grasp of detail are hallmarks of hers."

#### - Legal 500

"She is terrific, very bright and someone who gets to the issue quickly."

"Her tax and fraud capabilities mean that she has also regularly appeared in the VAT tribunal. She also acts in financial crime more broadly, appearing both for the defence and for the prosecution."

"Experienced in cases involving HMRC, the SFO and FCA."

"Incredibly thorough and hands-on" and "has a good eye for detail."

"Reads the papers thoroughly, prepares her arguments well and sees points that other people would miss."

"She's exceptionally hard-working and very good on the law."

#### - Chambers and Partners

## Appointments and Professional Memberships

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- Appointed to the Serious Fraud Office (SFO) 'A' Panel.
- Appointed to the Attorney General's B list of civil panel counsel.
- Appointed to the Attorney General's A list of civil panel counsel from the 1st September 23.
- Assistant Coroner Berkshire

## Other

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- Member of the Fraud Lawyers Association.
- Committee member of the South Eastern Circuit. Founder and chair of Diversity steering group.
- Joint developer of a mentoring scheme in Chambers.

## Education

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- St Anne's College, Oxford University (MA Jurisprudence)
- Inns of Court School of Law (Queen Mother's Scholarship)