

## 3PB Barrister Profile



### Oliver Powell

Call 2006

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#### Academic Qualifications

University of Reading, LLB (Hons) Law

Inns of Court School of Law, Bar Vocational Course

#### Commercial fraud

Oliver has a broad litigation practice, with a specific focus on: asset forfeiture and the proceeds of crime; commercial fraud; indirect tax; and public/regulatory law. His strong interpersonal skills, candid advice and robust advocacy allow him to forge strong working relationships, making him a popular choice with solicitors and clients alike.

#### Proceeds of Crime

Oliver's practice has always had a strong emphasis on Asset Forfeiture and the Proceeds of Crime, appearing for the prosecution, defence and third parties. His experience involves hearings concerning: restraint (including external requests); receivership; confiscation; enforcement (including contempt proceedings); civil recovery; cash seizure and forfeiture of goods. He has advised and acted for a variety of prosecuting authorities (CPS, HMRC, UKBA & SFO), local councils, receivers and liquidators, both in the Crown Court and High Court. His experience has included undertaking work under all three confiscation regimes (DTA 1994, CJA 1988 & POCA 2002).

Oliver has been invited to speak at asset recovery conferences/seminars. These include: a seminar hosted at the CPS Proceeds of Crime Unit (March 2009); a Magistrates' and Prosecutors Conference in Antigua (October 2010); and for the Eastern Caribbean Financial Investigation Advisory Team in Barbados (November 2010).

#### Commercial Fraud

In the last 3 years Oliver has been regularly instructed by HMRC in the area of MTIC/carousel fraud and has carved out a niche as one of the leading juniors in this area. Oliver is currently instructed as junior counsel in several MTIC/carousel appeals to the First-Tier Tax Tribunal in relation to withheld VAT. This includes junior counsel (led by Michael Vere-Hodge QC) for the Commissioners in one of the largest MTIC frauds currently listed in the Tribunal.

He has acted as junior counsel for the Commissioners in *Fusion Electronics Ltd v HMRC* LON/2008/0543 (led by Mark Sutherland Williams), *Option NCT*

Ltd v *HMRC* LON/2008/2411 (led by Mark Sutherland Williams), *XStream Communications Ltd v HMRC* LON/2008/0939 (led by James Waddington) and in the consolidated appeals of *Deltapass Ltd & Arrowtone Ltd v HMRC* (led by Simon Farrell QC). Oliver's expertise in this area of the law were recognised in the matter of *Pan Euro Ventures v HMRC* LON/2008/1230, when he acted as sole counsel in the successful strike out application in respect of an appeal relating to HMRC's decision to deny £33 million of input tax.

In 2010 Oliver was instructed as junior counsel (led by Mark Sutherland Williams) in one of HMRC's largest indirect tax frauds, *MAK Corporation Ltd v HMRC* (£72 million).

Oliver has also had exposure to the following types of criminal fraud: identity fraud; advanced fee fraud; benefit fraud; tax & excise fraud; bank fraud; insurance fraud; mortgage fraud; share scams ('boiler room fraud?'); and other types of investment fraud ('ponzi/pyramid schemes?'). The regulatory arm to his practice has seen him involved in cases concerned with negligent acts and omissions.

## **Indirect Tax**

In addition to VAT matters, Oliver has advised on and appeared in appeals before the Tribunal in cases involving the seizure of goods for alleged non-payment of Excise Duty, breaches of prohibitions and regulations on importation and associated non-restoration appeals (*Sebastian Truminski v HMRC* LON/2008/8128, *Murray Harper European Removals v HMRC* TC/2009/12569). He regularly appears in condemnation proceedings involving the liability of goods to forfeiture under the Customs and Excise Management Act 1979.

## **Other**

Outside of these three main practise areas Oliver is involved in contract and licensing matters, and has also appeared before the Health Professions Council. Whilst a civil practitioner, he has always had a good appreciation and understanding of the interplay between criminal and civil proceedings. As a result he is able to adapt to different areas of the law with ease and readily accepts instructions in quasi-criminal matters, often dealing with esoteric legislation. His ability to advise on such matters has seen him instructed for both defence and the prosecution in private actions bought on behalf of: the City of London Corporation (Environmental Health); the Port of London Authority; the Marine and Fisheries Agency; the Maritime and Coastguard Agency; and local county councils (Trading Standards).

## **Recent publications**

- 'A very civil fraud' - Criminal Law and Justice Weekly (May & June 2011), a three part article co-written with Mark Sutherland Williams.

Oliver is very passionate about sport and has a particular interest in rugby, as a player, coach and spectator. His other interests include; skiing, travel, theatre and cooking.

## **Professional Qualifications and Appointments**

- Eastern Caribbean Bar (British Virgin Islands)
- CPS Advocate Panel Scheme
- Honorable Society of Gray's Inn

## **Professional Bodies**

- Proceeds of Crime Lawyers Association
- Revenue Bar Association
- The Fraud Advisory Panel
- Young Fraud Lawyers Association