

## Tessa Lorimer

CONSULTANT | LONDON

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Tessa is a consultant in the private client and tax team, focusing on tax investigations.

She is a barrister who specialises in both civil and criminal tax fraud investigations and litigation conducted by the Special Investigation and Criminal Investigation departments of HMRC.

Tessa has extensive experience in advising the Board of the former Inland Revenue, Revenue and Customs Prosecutions Office as well as HMRC and SOCA (now NCA) in relation to their most complex direct and indirect tax investigations and prosecutions, as well as money laundering, organised / white collar crime, and regulatory offences.

Most of her work has been international in nature and Tessa has considerable experience of mutual legal assistance, extradition, search warrants, judicial review, injunctions, SOCPA production orders and legal professional privilege issues. Tessa was responsible for drafting the written responses to the Quadripartite Committee of the House of Commons, on strategic export controls. Tessa was also responsible for liaising with other countries, such as the USA and EU, as well as Eurojust to ensure that a coordinated approach could be taken to arms exports and enforcement.

Tessa now specialises in representing both companies and individuals who are subject to civil and criminal, direct and indirect tax fraud investigations and litigation, as well as defending white collar crime and regulatory offences.

In private practice, Tessa has represented a number of sophisticated investors, including traders and hedge fund managers who have been investigated by HMRC under both criminal and civil investigation of fraud, including investigations arising out of HMRC's criminal investigation into Montpelier tax consultants. She is also advising a client who has been raided by HMRC using their criminal powers and clients who have promoted high risk investments which have come to the attention of HMRC.

On behalf of HMRC, Tessa has advised on the prosecution of numerous defendants who have been suspected of committing tax fraud. Most recently she advised on the international investigation and prosecution of the promoters of a marketed tax avoidance scheme involving tax breaks available to investors in the film industry. She also advised on the investigation and prosecution of 13 defendants (two trials) in a multi-million pound international MTIC VAT carousel fraud and related money-laundering operation based in Scotland as part of Operations Vex and Thorn.

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## Track record

### Incomplete disclosure to HMRC

In *R v Smith and Howarth*\*\*, Tessa advised on the prosecution of two company directors who were prosecuted after making an incomplete disclosure to HMRC using the Offshore Disclosure Facility.

### Tax repayment fraud

In *Operation Quittance*\*\*, Tessa advised on the multimillion pound direct tax repayment fraud, committed from UK and Portugal.

### Multimillion pound tax fraud

Advised on a large multi million pound tax fraud case involving a string of newsagents and petrol stations in the north of England.

### COP9 investigations

Advised a number of HNW individuals who have been the subject of COP9 investigations arising out of HMRC's Montpelier tax investigations.

### HMRC's investigation into Blackstar

Advised a number of professionals arising out of HMRC's investigation into Blackstar.

### Ongoing criminal enquiries

Advised potential defendants in relation to ongoing criminal enquiries.

### Tax avoidance scheme

Advised HMRC in respect of a multimillion pound marketed tax avoidance scheme which HMRC suspect is fraudulent.

## Indirect tax MTIC fraud

In    R v Van Laarhoven and others, Tessa advised HMRC in relation to a multi-million pound indirect tax MTIC fraud case with tax losses in excess of £80m.

## Tax avoidance schemes

Advising on a group action against advisors who miss-sold investments in marketed tax avoidance schemes to their clients.

## Pension fraud

In    R v Meeson and others, Tessa advised on a £5 million pension fraud involving accountants who were acting as trustees and administrators of Pension schemes which were investigated by HMRC, FSA and the Pension Regulator.

## Money laundering

Tessa advised on **\*\*Operation Undue**, a very sensitive HMRC / SOCA money laundering case.

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## Talks

- Proliferation Security Initiative Operational Experts Group Conference, Athens

## Admissions

England and Wales, 1990

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## Education

Inns of Court School of Law, Barrister, LLB (Hons)

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## Languages

English

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## Memberships

Tax Investigation Practitioners Group

Lincolns Inn

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## Key dates

Year joined: 2014

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