



# Emma King

Call 1999

Emma specialises in:

- Serious and Complex fraud
- Search Warrants
- Bribery and Corruption
- Proceeds of Crime
- Money Laundering
- Financial Services
- Trade Mark Offences
- Legal Professional Privilege

Emma has vast experience in the prosecution of financial crime and bribery/corruption, and has acted in numerous large HMRC and SFO investigations. She is also available to advise companies and individuals on compliance with money laundering and other financial services legislation. Having a financial services qualification (Diploma in Investment Compliance) and worked on a large FCA investigation, Emma is particularly well-placed to assist with fraud cases within the financial services arena.

Emma is also experienced in applying for search warrants in complex financial cases, having made applications under both the Proceeds of Crime Act and section 2 of the Criminal Justice Act 1987. She has significant expertise in the law and procedure regarding the content of search warrant applications and the drafting of warrants. She is sometimes instructed for the sole purpose of the search warrant application, when specialist advice is required.

Proceeds of crime work (including confiscation, restraint and receivership) has also formed a significant part of Emma's practice.

Emma is also instructed on behalf of Local Authorities to prosecute Trade Mark Offences.

She has particular knowledge of the law relating to Legal Professional Privilege ("LPP") and has acted as independent counsel in a number of SFO, HMRC, FCA and Police investigations, including attending searches to adjudicate in situ. She is often instructed to review material that has been the result of key word searches and is familiar with the use of the principal reviewing platforms.

Emma has been instructed on behalf of a body conducting its own private prosecutions to conduct an LPP review of its material. She has advised a party involved in the Independent Inquiry into Child Sexual Abuse (IICSA) in respect of LPP and has also advised private clients in receipt of production orders on LPP.

She was engaged as independent counsel in a large scale LPP review for one of the SFO's large

investigations into allegations of bribery and corruption by a well-known FTSE 250 Plc. She attended the company premises on the day of the search to adjudicate on LPP. She was subsequently involved in reviewing electronic material imaged from a number of the company's computers.

## Practice Areas

---

### Financial Crime

Emma has particular experience in a number of different types of fraud including MTIC (Missing Trader Intra Community) VAT fraud, duty diversion fraud and IRSF (International Revenue Share Fraud).

Emma has extensive knowledge of the Bribery Act and pre-Bribery Act provisions and was instructed by the SFO in its bribery investigation into a major UK Plc.

She spent a number of years working on a series of MTIC frauds, where the proceeds of fraud were laundered through complex offshore company structures. She has been instructed in a number of IRSF cases involving fraud on some of the major UK mobile telecommunications providers.

She has prosecuted numerous VAT and direct tax frauds as sole counsel.

In 2008 Emma attained a Diploma in Investment Compliance from the Securities and Investments Institute. Through this she has a thorough knowledge of Financial Conduct Authority (FCA) regulation, the provisions of the Financial Services and Markets Act 2000 (FSMA), Conduct of Business Rules, market abuse, Money Laundering Regulations, the Takeover and Mergers Code and related provisions under the Companies Act.

Emma has prosecuted and defended in money laundering cases including where funds have been laundered through layers of offshore companies. She has been instructed in major money laundering investigations on behalf of the SFO and the CPS.

She has been instructed by the FCA to work on a regulatory investigation into a large financial institution concerning possible breaches of the Money Laundering Regulations.

Emma has particular expertise in money laundering legislation and has assisted in the drafting of a Money Laundering Reporting Officers' Manual that was published online. As such she is well-placed to advise on questions relating to money laundering, including whether suspicious transaction reporting is necessary.

Much earlier in her practice, she undertook a six month secondment at the Accountancy and Actuarial Discipline Board (part of the Financial Reporting Council) and worked exclusively on their investigation into Deloitte & Touche in respect of certain audit and non-audit services provided to MG Rover.

### Confiscation

#### Confiscation

Emma is vastly experienced in the field of confiscation. She was instructed to prosecute complex

confiscation proceedings arising out of convictions in an MTIC fraud, where the confiscation order made against the first defendant was £26M. She is familiar with the arguments on calculation of benefit, apportionment and hidden assets. She has conducted contested hearings pursuant to both section 22 and 23 of POCA re reconsideration of the available amount/inadequacy of available amount. She has experience of related ancillary relief proceedings where spouses of defendants are claiming an interest in property subject to confiscation proceedings

Emma has appeared in numerous enforcement hearings in the Magistrates' Court and is familiar with the case law and arguments on the activation of default sentences. She has appeared in the Administrative Court where the decision to activate a default sentence was judicially reviewed.

## Restraint & Receivership

Emma is experienced in drafting restraint orders, including restraint proceedings in multi-handed MTIC cases. She has advised on related issues such as lifting the corporate veil, as well as the variation of orders to allow release of funds for legal expenses, and to allow restrained companies to continue to trade. She has dealt with applications by third parties to vary restraint orders. She has advised on, and appeared in, High Court contempt proceedings where restraint orders have been breached.

She has been instructed in a number of large operations where management receiverships are in place and where the assets in questions are each over £30 million.

## Enforcement

Emma has advised on the appointment of enforcement receivers under the CJA and POCA and has experience of drafting enforcement receivership orders and their attendant witness statements. She has been instructed in a number of enforcement receivership proceedings, including one where the confiscation order to be enforced was in excess of £25 million, there were multiple third parties and the majority of the assets were held outside the jurisdiction. She has also advised receivers in relation to their powers.

## Civil Asset Recovery & Forfeiture

Emma has conducted contested cash detention and forfeiture hearings under POCA and has advised on such proceedings. She has appeared in the Administrative Court on a forfeiture appeal: the previously leading case of *Muneka* [2005] EWHC 495 (Admin) which was, prior to *Angus*, the leading authority on the requisite burden of proof.

Emma has advised third parties in respect of civil asset recovery proceedings, specifically a section 281 POCA application concerning property subject to a Property Freezing Order.

## Memberships

- Proceeds of Crime Lawyers Association

## Education

---

- Diploma, in Investment Compliance
- BA Hons, MA Oxon

## Qualifications

---

- Direct Access Qualified