

JERSEY / JUDGMENT

Larsen v AG [2019] JRC 040 (18 March 2019)

[2019] JRC 040

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judgment

the COMMISSIONER: 1. The applicant applies for leave to judicially review the decision of the respondent ("the Attorney General") to maintain a notice ("the Notice") issued pursuant to the Investigation of Fraud (Jersey) Law ("the Investigation of Fraud Law") on 19 th August, 2015 to Volaw Trust & Corporate Trust Service Limited ("Volaw"). 2. The applicant was the subject of a criminal investigation and subsequent criminal trial in Norway for tax offences, which involved companies administered in Jersey by Volaw. Notices under the Investigation of Fraud Law were issued back in July 2006 against Volaw and complied with. The material provided could only be used for the purposes of criminal investigations and any subsequent criminal proceedings and could not, therefore, be used for any civil tax assessments or proceedings. 3. Following the coming into force of the Tax Information Exchange Agreement ("TIEA") between Norway and Jersey on 7 th October, 2009, the Norwegian tax authorities made a request for assistance in relation to a tax investigation of the applicant and his closely related companies. A number of notices were issued by the Comptroller of Income Tax under the TIEA which were the subject of challenges before the Royal Court, Court of Appeal and Privy Council; see the judgment of the Court of 15 th July 2014 for a detailed history (*Larsen Oil and Gas Drilling Limited and Independent Oil Fields Rentals IOR Limited and North East Oil Limited -v-Comptroller of Taxes*

[2014] JRC 143). 4. I will restrict this judgment to the essential background to this application;- (i) On 4 th October 2013, the applicant was convicted in Norway for fraudulent breaches of trust and tax offences which covered the period 1999 - 2006. (ii) On 24 th October 2014, the Comptroller of Income Tax served nine notices under the TIEA on Volaw. (iii) As part of his preparation for his appeal against conviction, the applicant and his defence attorneys requested that the prosecutor in Norway obtain further information from Volaw in Jersey covering the period Jersey 2009 - June 2015. It was claimed that the procurement of such documentary evidence would be of significance assistance in his appeal by shedding light on the actual relationship between the shareholders during the material period. A supplementary letter of request was therefore issued by the public prosecutors in Norway to the Attorney General, which resulted in the Attorney General serving the Notice on th August, 2015. The Notice is in the following terms:- "INVESTIGATION OF FRAUD (JERSEY) LAW, 1991 SUPPLEMENTARY NOTICE Person under investigation Berge Gerdt Larsen 1. It appears to the Attorney General that there exists a suspected offence involving serious or

complex fraud and that there is good reason for him to exercise the powers conferred upon him by the Investigation of Fraud (Jersey) Law, 1991 . 2. I am a crown Advocate authorised by the Attorney General to exercise the powers of investigation conferred upon him by the said law. A copy of the Attorney General's signed Authority is attached. 3. I have reason to believe that you have relevant information about the affairs of the person under investigation and I therefore require you to answer questions and otherwise furnish information with respect to matters relevant to the investigation to myself and/or to any persons designated to assist in this investigation. The persons so designated are named in the attached Attorney General's Authority and any other supplementary Authority issued at a later date. 4. I also require you to produce within 21 days true copies of the following documents which appear to the Attorney General to relate to matters relevant to the investigation:- (a) For each of the following companies\; Independent Oilfield Rentals Ltd.; Larsen Oil and Gas Drilling Ltd.; Network Drilling Ltd.; North East Oil Ltd. (formerly Norden Oil Ltd.); Goodland Ventures Ltd.; OPS Personnel Services Ltd.; Dove Energy Inc.; (i) Documents relating to changes in the registered shareholders of the companies for the period from the 1 st January, 2009 to the 1 st June, 2015; and (ii) Documents relating to the disbursement of funds to include, without prejudice to the generality of the foregoing, dividends, loans and other payments and disbursements paid to the registered shareholders for the period from the 1 st January, 2009 to the 1 st June, 2015. Documents required by sub-paragraph (i) should include (without prejudice to the generality of the foregoing, minutes of directors' and shareholders' meetings, file and telephone notes, statutory records, correspondence and contracts. Documents required by sub-paragraph (ii) above should include (without prejudice to the generality of the foregoing) minutes of directors' and shareholders' meetings, accounts, financial statements, payment instructions, file and telephone notes, statutory records, correspondence, disbursement vouchers, and payment authorisations. 5. You are further required to furnish information as to the existence of any accounts or assets held in relation to the person named in the header to this Notice which may not be specifically referred to in paragraph 4 above, identifying whether (and, if so, what) records are held concerning such person." The Notice is perhaps unusual in this respect, in that it was issued as a result of a request in writing from a defendant for the purposes of his appeal against conviction. At that stage, the investigation into the applicant had terminated in his conviction, and rather than being suspected offences, they were proven offences. (iv) Volaw challenged the TIEA notices and the Notice before the Royal Court and the Court of Appeal on the grounds of privilege against self-incrimination unsuccessfully. The applicant also challenged the TIEA notices unsuccessfully, but because it had been issued at his request he did not challenge the Notice. They both sought leave to appeal to the Privy Council. As a consequence of these challenges, the information sought from Volaw under the Notice has not been provided. (v) On 21 st September 2016, the Norwegian Court of Appeal quashed the appellant's convictions with the defence not having recourse to the documents sought under the Notice. There has been no appeal by the prosecution against that finding. (vi) On 25 th October, 2016, Advocate Harvey-Hills for the applicant wrote to Advocate Sharp

QC for the Attorney General at some length, asking for confirmation that the notices issued under TIEA would be withdrawn. He wrote again on 31 st October, 2016 at some length, asking if the Attorney General intended to maintain the Notice, and if so why. Reminders were sent on 10 th November, 2016, 22 nd November, 2016 and 16 th January, 2017. (vii) Advocate Sharp QC responded on 20 th January, 2017, in relation to the TIEA notices, saying the request for their withdrawal was premature, and should await the outcome of the Privy Council hearing. There was no response to the letters in relation to the Notice. (viii) On 8 th February 2018, the Privy Council granted Volaw leave to appeal in respect of the TIEA notices and the Notice, but refused leave to the applicant to appeal the TIEA notices. He later applied unsuccessfully to intervene. The Privy Council hearing took place in November 2018 and judgment is expected shortly. (ix) The applicant states in his affidavit of 20 th December 2018 that between January 2017 and July 2018, he was involved in ongoing correspondence with and ultimately proceedings against the Norwegian tax authorities for the withdrawal of the TIEA requests, and on 29 th August 2018, the Norwegian tax authorities did withdraw the same informing the Comptroller of Income Tax accordingly. On 5 th September 2018, the Comptroller then withdrew the TIEA notices, informing both Volaw and the applicant. (x) On 9 th October 2018, Advocate Harvey-Hills again wrote at length to Advocate Sharp QC over the Notice. On this occasion, he gave notice that if there was no response within fourteen days, he would take this as a decision to maintain the Notice, and would immediately issue Judicial Review proceedings. (xi) Advocate Sharp QC did respond on 23 rd October, 2018, explaining that the Attorney General was maintaining the Notice because he wished to use the evidence for his own investigation into Volaw. Quoting from his letter:- "The Attorney General has maintained the Notice because he wishes to use the evidence for his own investigation into Volaw. That has been the position for some time and was communicated to Volaw on 26 th January 2017. There has been no challenge to that decision by Volaw. At this stage, your client is not the subject of the Attorney's investigation. However, I wish to make it clear that this letter is not in any way offering your client immunity from prosecution. Article 6(2) is not engaged in this case at all: see *Gale v Serious Organised Crime Agency*

[2011] UKSC 49 . A judicial review of a prosecutorial/investigatory decision is a highly exceptional remedy and leave is normally refused: see for example *Bhojwani v Attorney General*

[2010] JRC 042 and *R (Soma Oil and Gas Ltd) v Director of SFO*

[2016] EWHC 2471 (Admin) . Please ensure that this case law and *Gale* is drawn to the Court's attention in any application that is made." (xii) The reference to the communication to Volaw on th January, 2017 was to an e-mail sent by Advocate Sharp QC to the lawyers acting for Volaw, but not copied to Mourant Ozannes, in which he said " The Attorney General of Jersey has determined to open his own investigation into this case and therefore maintains the Article 2 Notice in order to progress his inquiry". The e-mail did not make it clear who was now the object of the investigation. (xiii) Advocate Harvey-Hills replied on 21 st November 2018 saying this inter alia :- "Further, the investigation being in

respect of Volaw is clearly at odds with the terms of the Notice itself. The Notice lists the person under investigation as being "Berge Gerdt Larsen" only. It was directed at Volaw as being the party holding relevant information about the affairs of Mr Larsen, it being stated that the Attorney General believed there existed a suspected offence involving serious or complex fraud. The powers contained in the Investigation of Fraud (Jersey) Law 1991 are expressed as exercisable against the person under investigation or any other person whom the Attorney General has reason to believe has relevant information. On the face of the Notice, Volaw clearly fell into the second category at the time the Notice was issued. We are unclear as to why HM Attorney General is maintaining this Notice for a purpose clearly different to that for which it was issued. If HM Attorney General now wishes to investigate Volaw, he should withdraw the Notice and issue a new notice to that effect. We would also add that we fail to see what possible grounds HM Attorney General has to suspect that Volaw itself has been involved in serious or complex fraud, in particular in circumstances where the only fraud that has ever been alleged in respect of parties connected to Volaw administered companies has been quashed by the Norwegian Court of Appeal." Notice was given that Judicial Review proceedings would be issued. (xiv) Advocate Sharp QC responded on 13 th December, 2018, expressing surprise at the statement that there was no possible basis to be suspicious about Volaw's conduct, saying that the Investigation of Fraud Law did not require that the notice specify who is under investigation, and that if evidence is obtained that reveals criminal wrongdoing by the person providing the documents, that evidence can be used against that person, whether or not they were categorised as a suspect when the notice was served. He noted that Advocate Harvey-Hills was working with Volaw and said it was hard to avoid the conclusion that they are trying to put pressure on the Attorney General to withdraw the Notice, in order to assist Volaw with its appeal to the Privy Council. He asked Advocate Harvey-Hills to disclose any communications that had passed between them, a request which was refused in the reply from Advocate Harvey-Hills on 19 th December 2018. (xv) The application for a Judicial Review was filed on 20 th December 2018. Delay 5. Advocate Sharp QC submitted that leave for judicial review should not be granted on the grounds of delay. Rule 16/3(1) of the Royal Court Rules 2004 requires:- "Delay in applying for leave: (1) Subject to paragraphs (2) and (3), an application for leave to apply for judicial review must be made promptly and in any event not later than 3 months from the date when grounds for the application first arose." 6. Rule 16/3(3) allows for applications to be made after the end of the period of three month if the Court is satisfied:- "(a) that there is good reason for the application not having been made within that period, and (b) that if the relief sought were granted, on an application made at this stage, it would not be likely to cause substantial hardship to, or substantially prejudice the rights of, any person or be detrimental to good administration." 7. Advocate Sharp QC submitted that the applicant had not demonstrated any good reason for not bringing the application within a period of three months of Advocate Harvey-Hills' letter of 31 st October, 2016, (or his reminder of 16 th January, 2017 at the latest). He accepted with hindsight that it would have been better if his communication of 26 th January, 2017, explaining the decision of the Attorney General to maintain the Notice in

respect of his own investigation had been communicated to both Volaw and to the applicant, rather than just to Volaw, but he said it was obvious that the applicant and/or his lawyers knew of that decision at or around that time for the following reasons:- (i) The fact of the Attorney General's decision to maintain the Notice must have been obvious from the lack of any direct reply to the correspondence from Mourant Ozannes and the continuation of the Privy Council appeal in respect of the Notice. (ii) It is highly improbable that there was no communication between the applicant and Volaw and their respective Jersey and English lawyers at a time when these parties had launched various appeals in the Privy Council in pursuit of shared goals. (iii) There is nothing in the grounds of the application or the late 2018 correspondence that features an express denial of knowledge at or around the time the decision was taken in January 2017; rather the application seems to be extremely carefully worded and the complaint limited to the lack of formal direct communication with Mourant Ozannes. (iv) Despite the repeated requests, the applicant had chosen not to disclose to the Court his communications with Volaw and or its lawyers. (v) The fact that the communications all stop after the January 2017 decision on the part of the Attorney General was not mere coincidence. 8. He said the obvious prejudice or detriment to good administration is that after three years of litigation and with the Privy Council decision expected imminently, the Attorney General is entitled to expect compliance with the Notice thereafter. Instead, there is now a second attempt to spend another three years in litigation. 9. In my view, good reasons have been shown for the delay in making this application. When Advocate Harvey-Hills wrote to Advocate Sharp QC in late 2016/early 2017, following the applicant's acquittal, he was asking the Attorney General whether he intended to maintain the Notice and if so, why. It may have been the case, for example, that notwithstanding the applicant's acquittal in respect of criminal offences in Norway, the Attorney General was continuing an investigation into suspected offences committed by the applicant in this jurisdiction, which could have led to prosecutions here. 10. Whilst the Court has found in *Acturus Properties Ltd and 47 others v Attorney General*

[2001] JLR 43, that decisions of the Attorney General are subject to Judicial Review on the normal grounds of illegality, irrationality and procedural impropriety, there was nevertheless a presumption that decisions of the Attorney General taken in pursuance of the Investigation of Fraud Law had been properly taken, and there was a clear onus on applicants to establish grounds for Judicial Review. He had to adduce evidence which was incompatible with there being reasonable grounds for the Attorney General's belief that he should exercise his powers under the Investigation of Fraud Law or alternatively, that he had held such belief at all. 11. In the case of *The Queen on the application of Soma Oil and Gas Limited v Director of the Serious Fraud Office*

[2016] EWHC 2471, reference was made to this extract from the judgment of Lord Laws LJ in *R (Birmingham) v Director of SFO*

[2006] EWHC 200 (Admin) ; [2007] 2 WLR 615, where he put it this way:- "29 Here, of course, the decision sought to be reviewed is a decision not to investigate. The position as regards the judicial review jurisdiction is in my judgment a fortiori a decision whether to prosecute. The authority's (here, the Director's) discretion is even more open-ended. It will involve consideration of the manner in which available resources should be deployed and whether particular lines of inquiry should or should not be followed It is submitted for the Director that absent bad faith or other exceptional circumstances a decision to investigate or not to investigate an allegation of crime is not subject to review. That is not quite right. It looks like an argument to limit the court's jurisdiction of judicial review; but the jurisdiction is as wide or as narrow as the court holds. The true proposition is that it will take a wholly exceptional case on its legal merits to justify a judicial review of a discretionary decision by the Director to investigate or not." 12. It was not until Advocate Sharp QC's letter of 23 rd October, 2018, that Advocate Harvey-Hills was informed that the Attorney General had made a decision on 26 th January, 2017, to maintain the Notice, not for the purpose of any investigation into the applicant, but for an investigation into Volaw, confirming that the applicant was not the subject of the Attorney General's investigation at that stage. It is that decision which lies at the heart of the challenge, and it was only communicated on 23 rd October, 2018, with the application for a Judicial Review being issued well within three months of that date. 13. I am not prepared to hold on the evidence currently before me that, for the reasons put forward by Advocate Sharp QC, it must have been obvious to the applicant and his lawyers that this decision had been made, particularly in circumstances where he appears to have ignored correspondence from Advocate Harvey-Hills and excluded him from the information given to Volaw on 26 th January, 2017. 14. This is not, on the face of it, a case of a suspect seeking to impede or delay an investigation into crimes he is suspected to have committed. This is an applicant who has been acquitted of the crimes of which he was suspected, and was inquiring into a notice issued at the request of his own defence team. It is perhaps understandable that he would assume that following his acquittal the Notice would fall away. 15. Although this relates to the merits of the application, it would seem that both now and at the point of enforcement, assuming the Privy Council appeal is not successful, this is and will be a Notice that:- (i) States that the applicant is the person under investigation, which is not the case. (ii) States that the Attorney General by necessary implication suspects him of being involved in serious or complex fraud, whereas he has been acquitted of the frauds of which he was suspected when the Notice was issued. (iii) Requires Volaw to provide extensive information in relation to the applicant, a person who is not under investigation and who has been acquitted of the offences of which he was suspected. 16. I also consider there is merit in the submission of Advocate Harvey-Hills that the Attorney General's continuing failure to withdraw the Notice in circumstances where the applicant has been acquitted is arguably an ongoing breach of the applicant's Article 6 rights. In R (on the application of G) v Secretary of State for the Home Department

- [2010] EWHC 3407 (Admin), a case concerning an ongoing failure to carry out an investigation, it was held that (per Burton J at paragraph 11):- "Where there is a continuing obligation or a continuing state of affairs which were not put right by a defendant, time did not run against a claimant at least until that state of affairs had come to an end." 17. It is arguable therefore, that the decision to maintain the Notice, which was expressly issued for one purpose, for a different purpose, is also a continuing breach of the Attorney General's obligation to act lawfully. 18. For all these reasons I will not refuse leave on the grounds of delay. Test for leave 19. The test for leave has been confirmed in a number of Jersey decisions. In *Bisson v Jersey Police Complaints Authority*
- [2017] (1) JLR 163, the Royal Court stated as follows:- "The principles to be applied on an application for leave to apply for judicial review are authoritatively set out in the opinion of Lord Bingham of Cornhill and Lord Walker of Gestingthorpe in the Privy Council in *Sharma v Browne-Antoine*
- (2) [2007] 1 WLR 78- at para. 14(4):- 'the ordinary rule now is that the court will refuse leave to claim judicial review unless satisfied that there is an arguable ground for judicial review having a realistic prospect of success and not subject to a discretionary bar such as delay or an alternative remedy: see *R v Legal Aid Board, Ex p Hughes*
- (1992) 5 Admin LR 623, 628 and Fordham, *Judicial Review Handbook* 4th ed (2004), p 426. But arguability cannot be judged without reference to the nature and gravity of the issue to be argued. It is a test which is flexible in its application." These principles have been consistently applied by the Jersey courts, see e.g. *Welsh v Deputy Judicial Greffier* (3)." 20. The applicant seeks a direction from the Court that the Attorney General withdraw the Notice, or alternatively, that the Court should quash the Notice for the following reasons:- (i) The maintenance of the Notice breaches the applicant's rights under Article 6 and 8 of the European Convention on Human Rights ("the Convention"); (ii) Article 2 of the Investigation of Fraud Law cannot be exercised for an ulterior object; (iii) Use of the Notice to investigate Volaw is outside the scope of the powers conferred by the Investigation of Fraud Law; (iv) The failure to operate a fair procedure in altering the purpose of the Notice renders it defective in any event; (v) The investigation of Volaw is unlawful in any event; and (vi) Even if the investigation is lawful, it does not cover matters within the scope of the Investigation of Fraud Law. 21. Advocate Sharp QC submits that there is no substance in the application, essentially on the ground that a Judicial Review of a prosecution/investigatory decision is a highly exceptional remedy and leave is normally refused, as it was in *Bhojwani v AG*
- [2010] JRC 042 , and indeed, as it was in *The Queen on the application of Soma Oil and Gas Ltd v Director of the Serious Fraud Office*. 22. He submitted that the Attorney General has powers under Article 2 of the Investigation of Fraud Law exercisable, if it appears to him, that a suspected offence involving serious or complex fraud has been committed, and there is good reason to exercise those powers. A statement as to who is a suspect in the investigation (at a particular point of time) does not in any affect the lawfulness of the

Notice issued, and is not a statutory requirement of the Investigation of Fraud Law. The Attorney General can use the documents obtained from a Notice to prosecute a person, whether or not that person is named a suspect on the Notice, or known to the Attorney General at all at the time the Notice is issued. Documents may be transmitted to an overseas prosecution or regulatory authority even if such a course of action only presents itself after the documents are obtained and reviewed. The 26 th January, 2017 decision to maintain the Notice did not in any way change the Attorney General's ability to use the materials. 23. He said this at paragraph 15 of his skeleton argument:- "15 The Moneyval Report in respect of Jersey, published on 24 th May 2016, recorded at paragraph 12 that:- 'It is thus important for more suspicions of money laundering to be investigated and subsequently more cases to be prosecuted where there is evidence of domestic abuse (including when predicate offences are committed abroad) of complex legal arrangements and structures, arising from proactive parallel financial investigations in Jersey'. Volaw is a Jersey trust company that is claiming the privilege against self-incrimination in respect of the documents requested pursuant to the Notice. On that basis, it has resisted compliance and taken the case all the way up to the Privy Council which strongly suggests that this is not merely a case of trying to help their client. Mr Larsen was convicted of aggravated tax fraud using offshore structures administered by Volaw at first instance in 2013. The trial at first instance featured Volaw directors admitting on oath to backdating commercial documents (page 1709). Mr Larsen was acquitted on appeal by a majority of judges who placed great reliance on the burden of proof. A minority of the Court of Appeal would have upheld the conviction (page 385 onwards). Although Mr Larsen gave evidence on appeal, he refused to answer any questions put to him by the prosecutor, a right in Norwegian criminal procedure." 24. Moreover, he said the investigation in respect of Volaw relates to money laundering and fraud related activity and therefore falls squarely within the ambit of the powers to investigate serious and complex fraud. 25. He said it was difficult to follow the argument that the applicant's Article 6 human rights are infringed by the fact that the Notice names him as a suspect. This aspect of the Notice is not material to its validity. If the documents obtained reveal relevant criminality, then the applicant could still be prosecuted in Jersey, and no promises or reassurances have been made in that regard. Gale v Serious Organised Crime Agency

[2011] 1 WLR 2760 confirms that an overseas acquittal does not engage Article 6(2) in respect of investigations/proceedings in the United Kingdom (or Jersey) because there is no link between events in the two different jurisdictions. 26. Nor is it obvious, he argued, that Mr Larsen's Article 8 rights are infringed. The only person who will see the Notice is Volaw, unless Mr Larsen chooses to bring court proceedings. The Notice has been ventilated in argument in the Royal Court, the Jersey Court of Appeal and the Privy Council with relevant judgments circulating around the world on the internet. It is not at all clear why Volaw's private act of complying with the Notice will make any difference. There is a threshold of seriousness before article 8 is breached: National Crime Agency v Mrs A

[2018] EWHC 2603 (Admin) . 27. Advocate Harvey-Hills counters that the applicant is not seeking to prevent the Attorney General from conducting an investigation into Volaw, although it seems to me that grounds (v) and (vi) arguably do so. He takes issue with the Attorney General investigating Volaw using a Notice that names the applicant as the person under investigation. He submits that the Attorney General should withdraw that Notice and, if thought appropriate, issue a fresh Notice, naming Volaw as the person under investigation. 28. I am not going to go through all of the grounds put forward by Advocate Harvey-Hills, because I am satisfied that the first ground is at least arguable and has a realistic prospect of success, namely that the maintenance of the Notice following the applicant's acquittal on all charges is a breach of his rights under Articles 6 and 8 of the Convention. 29. Whether these arguments, or those in respect of all of the grounds put forward, will succeed will be a matter for another day, but I would summarise the arguable points under this first ground as follows:- (i) As a consequence of the acquittal, the applicant enjoys a presumption of innocence under Article 6/2 of the Convention. That presumption protects " individuals who have been acquitted of a criminal charge from being treated by public officials and authorities as though they are in fact guilty of the offence charged." Reliance is placed on the case of *Allen v United Kingdom* (App. No 25424/09) at para 102). This applies not only to subsequent proceedings, but also to subsequent conduct by a public authority and it therefore applies to the Notice. (ii) Although the Attorney General accepts that he is not investigating the applicant, the Notice is nevertheless a public document which expressly names the applicant (and no other) as the ' person under investigation' and states that it appears to the Attorney General that there is suspected offence (' serious or complex fraud') involving the applicant. The maintenance of that Notice, therefore, directly contradicts and runs contrary to the applicant's Article 6 rights. (iii) The Notice also attacks the applicant's reputation by maintaining that he is the subject of a criminal investigation when in fact he has been acquitted. That reputational damage engages the applicant's Article 8 rights. (iv) It is unlawful for the Attorney General to act in a way which is incompatible with a Convention right (Article 7 Human Rights Law (Jersey) 2000). The decision to maintain the Notice after it has ceased to be necessary for the purposes for which it was issued breaches the applicant's Convention rights. In refusing to withdraw the Notice, the Attorney General is acting unlawfully. (v) The Notice was issued as a consequence of criminal proceedings in Norway against the applicant in Norway. The Notice states expressly that the applicant is suspected of serious crimes. These are the same crimes in respect of which he has been acquitted in Norway. (vi) It is absolutely clear, it is said, that there was a direct and immediate link between the Norwegian criminal proceedings (in which he was acquitted) and the issue of the Notice. The effect of the failure to withdraw the Notice is to question the correctness of the applicant's acquittal. 30. For all these reasons, the application for leave to apply for a Judicial Review is granted and the parties are invited to agree appropriate directions to be issued when this judgment is handed down. Authorities *Investigation of Fraud (Jersey) Law 1991. Larsen Oil and Gas Drilling Limited and Independent Oil Fields Rentals IOR Limited and North East Oil Limited -v-Comptroller of*

Taxes

[2014] JRC 143 . Royal Court Rules 2004. Acturus Properties Ltd and 47 others v Attorney General

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[2016] EWHC 2471 . R (Birmingham) v Director of SFO

[2006] EWHC 200 (Admin) ;

[2007] 2 WLR 615. In R (on the application of G) v Secretary of State for the Home Department
[2010] EWHC 3407 (Admin) Bisson v Jersey Police Complaints Authority [2017]

(1) JLR 163. Bhojwani v AG

[2010] JRC 042 . Gale v Serious Organised Crime Agency

[2011] 1 WLR 2760 . National Crime Agency v Mrs A

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