



# The Bar Tribunals & Adjudication Service

The Council of the Inns of Court

## Report of Finding and Sanction

Case reference: PC 2022/0010/D5

Christopher John Wilkins  
The Director-General of the Bar Standards Board  
The Chair of the Bar Standards Board  
The Treasurer of the Honourable Society of Lincoln's Inn

### Disciplinary Tribunal

#### Christopher John Wilkins

1. In accordance with an appointment made by the President of the Council of the Inns of Court contained in a Convening Order dated 21 April 2023, I sat as Chairman of a Disciplinary Tribunal on 3 July 2023 to hear and determine six charges of professional misconduct contrary to the Code of Conduct of the Bar of England and Wales against Christopher John Wilkins, barrister of the Honourable Society of Lincoln's Inn.

#### Panel Members

2. The other members of the Tribunal were:

Tracy Stephenson (Lay Member)  
David Crompton (Lay Member)  
Justine Davidge (Barrister Member)  
Brett Wilson (Barrister Member)

#### Charges

3. The following charges were found proven.

#### The Bar Tribunals & Adjudication Service

9 Gray's Inn Square,  
London  
WC1R 5JD  
T: 020 3432 7350  
E: [info@tbts.org.uk](mailto:info@tbts.org.uk)

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Company Number: 8804708  
Charity Number: 1155640  
Registered Office:  
9 Gray's Inn Square, London WC1R 5JD

## Charge 1

### Statement of Offence

Professional misconduct contrary to paragraph 301(a)(i) and pursuant to paragraph 901.7 of the Code of Conduct of the Bar of England and Wales (8th edition).

### Particulars of Offence

Christopher John Wilkins, a barrister, engaged in conduct which was dishonest, in that, between 7 March 2012 and 5 January 2014, he was knowingly concerned in the fraudulent evasion of VAT in the sum of £98,732, for which he was convicted of an offence under section 72 of the Value Added Tax Act 1994 on 22 November 2021. As a result of his conviction, Mr Wilkins was sentenced to 21 months' imprisonment.

## Charge 2

### Statement of Offence

Professional misconduct contrary to paragraph 301(a)(iii) and pursuant to paragraph 901.7 of the Code of Conduct of the Bar of England and Wales (8th edition).

### Particulars of Offence

Mr. Christopher John Wilkins, a barrister and BSB regulated person, engaged in conduct which was likely to diminish public confidence in the legal profession or otherwise bring the legal profession into disrepute, in that, between 7 March 2012 and 5 January 2014, he was knowingly concerned in the fraudulent evasion of VAT in the sum of £98,732, for which he was convicted of an offence under section 72 of the Value Added Tax Act 1994 on 22 November 2021. As a result of his conviction, Mr Wilkins was sentenced to 21 months' imprisonment.

## Charge 3

### Statement of Offence

Professional misconduct contrary to Core Duty 3 and/or rC8 of the Bar Standards Board Handbook (Versions 1.0-3.0).

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## Particulars of Offence

Christopher John Wilkins, a practising barrister, failed to act with honesty, in that, between 6 January 2014 and 7 June 2017, he was knowingly concerned in the fraudulent evasion of VAT in the sum of £98,732, for which he was convicted of an offence under section 72 of the Value Added Tax Act 1994 on 22 November 2021. As a result of his conviction, Mr Wilkins was sentenced to 21 months' imprisonment.

## Charge 4

### Statement of Offence

Professional misconduct contrary to Core Duty 5 of the Bar Standards Board Handbook (Versions 1.0-3.0).

## Particulars of Offence

Christopher John Wilkins, a practising barrister, behaved in a way that is likely to diminish to trust and confidence which the public places in him or the profession, in that, between 6 January 2014 and 7 June 2017, he was knowingly concerned in the fraudulent evasion of VAT in the sum of £98,732, for which he was convicted of an offence under section 72 of the Value Added Tax Act 1994 on 22 November 2021. As a result of his conviction, Mr Wilkins was sentenced to 21 months' imprisonment.

## Charge 5

### Statement of Offence

Professional misconduct contrary to rC65.1 and/or Core Duty 9 the Bar Standards Board Handbook (4th Edition).

## Particulars of Offence

Christopher John Wilkins, a practising barrister, failed to report promptly to the Bar Standards Board that on 10 February 2020 he was charged with an indictable offence, being the fraudulent evasion of VAT contrary to section 72 of the Value Added Tax Act 1994.

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## Charge 6

### Statement of Offence

Professional misconduct contrary to rC65.2 and/or Core Duty 9 of the Bar Standards Board Handbook (4th Edition).

### Particulars of Offence

Christopher John Wilkins, a practising barrister, failed to report promptly to the Bar Standards Board that on 22 November 2021 he was convicted of a criminal offence, being the fraudulent evasion of VAT contrary to section 72 of the Value Added Tax Act 1994.

### Parties Present and Representation

4. The Respondent was not present and was not represented. The Bar Standards Board (“BSB”) was represented by Winston Jacob of counsel.

### Preliminary Matters

5. The following preliminary matters were considered in the hearing.
6. First, the panel considered whether it was appropriate to proceed in the absence of Mr Wilkins. Mr Wilkins had been notified of the hearing date and service of the relevant documents had been effected under rE249. He had also been notified of the procedure for seeking an adjournment. He had not sought an adjournment but had emailed the BSB that morning to explain that he would not be attending and to put forward brief mitigation which he asked the panel to take into account. Having taken all the circumstances into account the panel determined to proceed in the absence of the Respondent.
7. Second, the panel enquired as to whether the BSB intended to pursue Charge 4, given Mr Wilkins informal admissions to the other charges. The BSB indicated that they wished to do so.
8. Third, the panel noted that the amount referred to in both charges 1 and 2 and in charges 3 and 4 was the full amount of the evasion, namely £98,732. That is, the full amount of tax evaded was referred to in all four charges in relation to only part of the period during which the offence was committed. The BSB submitted that it was not

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possible for that sum to be split between the two periods and that as the actual amount was not a material averment and the panel could be in no doubt that the sum referred to related to the whole period covered by the charges, no amendment was required. The panel accepted that this was correct.

## Pleas

9. As Mr Wilkins was not present, no pleas were entered. The Panel proceeded on the basis that all charges must be proved. Charges 1 to 4 (each covering a period before the 1st April 2019) were required to be proved to the criminal standard and Charges 5 and 6 to the civil standard. The panel considered two emails from Mr Wilkins in which he indicated that he admitted Charges 1, 2, 3, 5, and 6. The panel decided that while the charges were not formally admitted, the panel could give due weight to Mr Wilkins' informal admissions when considering the evidence.

## Evidence

10. No live evidence was heard. The Panel considered the documents contained in the bundle of documents provided by the BSB, which included the certificate of conviction and sentence; and also the sentencing remarks of the sentencing judge. The Panel also considered the written and oral submissions made on behalf of the BSB and those made by the Respondent in his various emails in which he invited the panel to take into account, in addition to the sentencing remarks, the agreed basis of plea and the sentencing note prepared on his behalf. The panel also took into account those matters he referred to in his email at B67.

## Findings

11. The Panel considered that the documents established that Mr Wilkins had been convicted of fraudulent evasion of VAT over a period of five years from 7th March 2012 to 7th June 2017 in the total sum of £98,732 and that in so doing he had acted dishonestly. The seriousness of the offending behaviour is reflected in the sentencing remarks and in the sentence passed of 21 months immediate custody.
12. The panel took into account that Mr Wilkins had admitted Professional Misconduct as set out in Charges 1-3 and 5 and 6.
13. Whilst the panel noted that in his sentencing remarks the Judge noted that the Respondent had not abused his position as a barrister in order to facilitate the crime,

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the panel found that the behaviour of the Respondent in evading VAT was connected to his role as a member of the Bar, in that the income upon which the VAT was due was from his professional earnings.

14. The panel noted that the Respondent had submitted that he did not intend to hide the fact that he had been charged and then convicted from the BSB, but rather was concerned that he might be prevented from practising. It found that this was a failure to comply with his obligations under the code.
15. Having considered all the evidence presented before them, the panel was satisfied that Charges 1-4 had been proved to the criminal standard and that and that Charges 5 and 6 had been proved to the civil standard.

### Sanction and Reasons

16. The Panel considered the BTAS Sanctions Guidance Version 6 dated 1st January 2022. Section A of that Guidance relates to matters involving dishonesty, within which Charges 1- 4 fell.
17. The Panel took into account the agreed basis of plea in the criminal proceedings but determined that the Respondent's culpability was significant, given that this was a deliberate fraud carried out over a period of five years. As to harm, it was recognised that no individual was specifically harmed and that the loss caused was to the exchequer, albeit that this would have meant that there was less available to the exchequer to address the needs of the population of this country as a whole. There was, however, harm caused to public confidence in the profession. Taking into account those factors, the panel determined that this fell within limited harm.
18. This resulted in the seriousness of the Respondent's misconduct falling within the middle range of the guideline. The indicative sanction is disbarment.
19. The panel considered the available mitigation, which was Mr Wilkins' lack of previous convictions and the fact that he may have carried out this fraudulent behaviour in an attempt to enable him to continue in practice and to provide for his family. The panel also took into account that Mr Wilkins had stated that his mental health has deteriorated as a result of his conviction and sentence.

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20. However the panel did not consider that there were any exceptional circumstances present which could justify a reduction in the indicative sanction and accordingly concluded that the sanction of disbarment should apply to Charges 1 to 4 concurrently.
21. The panel directed that the Respondent, Mr Wilkins, be disbarred.
22. In relation to Charges 5 and 6, Section L of the Sanctions Guidance, concerning obligations to the regulator, applied. The panel found that the Respondent's actions involved deliberate concealment and, in relation to Charge 5, continued over a significant period. The panel concluded that this indicated significant culpability.
23. As to harm, there was no evidence that any client was harmed although there was delay caused to the regulator taking action. The panel considered that this indicated that limited harm had been caused.
24. If looked at in isolation, and on considering the indicative sanctions, the panel concluded that the appropriate sanction to be applied to Charges 5 and 6 would have been a high level fine. However, there was evidence that the Respondent has no income and there is no evidence of what his capital resources are.
25. Given that the panel had directed disbarment on Charges 1 to 4, it concluded that no further sanction should be applied to Charges 5 and 6.
26. In light of the evidence that the Respondent had no income and there being no evidence of what his capital resources are the panel did not order him to pay the BSB's costs in this matter.
27. It is recorded that the findings and sanctions were made in the absence of Mr Wilkins in accordance with rE183.
28. The disbarment shall take place 21 days from today (the period allowed for any appeal to be made). In the interim, in accordance with rE227.3, the panel ordered that the BSB shall not issue any practising certificate to Mr Wilkins.
29. The Treasurer of the Honourable Society of Lincoln's Inn is requested to take action on this report in accordance with rE239 of the Disciplinary Tribunal Regulations 2017.

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Approved: 11 July 2023

His Honour David Pugh  
Chairman of the Tribunal

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