

IN THE CROWN COURT IN NORTHERN IRELAND

SITTING AT BELFAST

THE QUEEN

-v-

TIT HON LAW

BILL NO: 11/143862

**WEIR J**

[1] Mr Law, you have pleaded guilty to two counts of converting criminal property being cheques drawn on a bank account in the name of Lu Ming Zhang. One offence occurred on 10 March 2010 and the other 18 August 2010. The amounts involved were £6,000 and £40,000 respectively, a total of £46,000.

[2] The nature of your involvement was that you were asked to and did cash these two cheques through a bank account in China that you already held there and then passed the money over to another party.

[3] The agreed written basis of your plea states that your culpability is based upon a suspicion rather than actual knowledge that the property in question was a benefit from criminal conduct. Further, the prosecution does not seek to gainsay your assertion that you yourself obtained no financial benefit from your actions. It has not sought to bring confiscation proceedings against you which appears to add substance to that position and I proceed to sentence you on that basis.

[4] In the recent course of dealing with the number of defendants involved in the similar fraudulent activity of laundering monies both within this jurisdiction and then further through accounts in Hong Kong and China, an approximate scale of culpability has emerged. I conclude that yours is at the bottom end of that scale.

Your offending in common with that of the others was nonetheless serious and by itself merits the imposition of a sentence of imprisonment.

[5] You are now 55 years old and I treat you as being of good character. You came to the United Kingdom in 1979 as a student and have remained here since, acquiring citizenship in 1988. Over the years you have built up a successful restaurant business in Stornoway and you now live in Inverness. Sadly you are a widower and also lost your son in recent years and are much attached to your two daughters who live near you. You pleaded guilty to these offences at a relatively early stage in the trial process, significantly earlier than some others, and I give you full credit for that. The probation report assesses you as being at relatively low risk of re-offending and does not recommend on-going probation involvement with you. I accept that assessment.

[6] To mark the seriousness of this offence and to send a signal to others who might consider behaving similarly I consider that a custodial sentence is required but I intend to suspend its operation so that, if you do not commit any further offence during the period of suspension, you will hear nothing further about this matter. If however you were to commit another offence during the period of suspension you would be liable to have the present sentence brought into operation along with whatever sentence were imposed for the further offence.

[7] I sentence you on each count to 12 months in prison concurrently, suspended in each case for 3 years.

[8] Finally let me say this. A theme running through this series of cases has been that defendants appear to have seen little or nothing wrong with removing and laundering earnings from the United Kingdom to avoid paying the tax due upon it. It is important that everyone, including the Chinese business community, understands clearly that the deliberate evasion of tax liability by whatever means is a serious matter for which prison sentences may be expected to be the norm.