



CENTRAL COURT OF INVESTIGATION Nº 003

MADRID

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EXTRADITION 0000012 /2025 -ST-

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In MADRID, February 3, 2025.

FACTS

FIRST. – This Court receives the previous communication from INTERPOL, via email, reporting the arrest in ALICANTE, on today at 10:20 hours, by officers of the National Police, of **MARTIN JOHN HILL n.03.03.1698, a national of the United Kingdom**, who is subject to an arrest warrant dated 21.11.2024, issued by the judicial authorities of the United Kingdom (Royal Court of the States of Jersey, Channel Islands), for money laundering and fraud)

The defendant is currently on provisional release with precautionary measures for this extradition case.

SECOND. - From the extradition documentation submitted, the charge of the following facts:

“Charge 1: Name of the crime

Converting or transferring assets derived from crimes in a manner contrary to section c) of the Section 31(1) of the Jersey Proceeds of Crime Law 1999

Details of the crime:

Between May 23, 2017 and November 16, 2017, Martin John HILL converted or transferred the proceeds of the following criminal conduct:

(a) Fraudulent evasion of VAT payment in a manner contrary to paragraph 1 of section 72 of the Value Added Tax Act of 1994 between March 3, 2014 and March 1, 2015.



September 2016, despite being aware of his actions and/or through specific measures aimed at that end.

(b) Submission of false or incorrect tax returns to the Agency UK Revenue and Customs (Her Majesty's Revenue and Customs) increasing the amounts of taxes paid and eliminating amounts of taxes passed on between March 3, 2014 and September 1, 2016, resulting in a lower payment of taxes to the corresponding one and attempts to obtain tax refunds to the detriment of the UK Tax Authority and for the benefit of the aforementioned Martin John HILL.

(c) Submission of a false income statement to the Tax Agency of United Kingdom between 3 March 2014 and 1 September 2016 relating to the Burlington Hotel Sandown accommodation and bar/restaurant services revenue Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel), with the consequence of a lower tax payment than the corresponding one, to the detriment of from the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(d) Deliberate delivery of invoices with an incorrect and misleading NIF to clients of Burlington Hotel Sandown Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel) between 3 March 2014 and 1 September 2014. of 2016 to the detriment of the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(which, if they had occurred in Jersey, would be considered fraud offences and contrary to the law Goods and Services Tax ("GST"), in accordance with the sections 88 and 89 of the Jersey Goods and Services Tax Law 2007).

In this framework, you transferred or converted a total credit of £165,500 from the account 10216556 from Tesco Bank to Santander International (Jersey branch) account 200253268, knowing or suspecting that it came wholly or partially and directly or indirectly from these criminal behaviors.

Charge 2: Name of the crime

Converting or transferring property derived from crime in a manner contrary to section 31(1) (c) of the Jersey Proceeds of Crime Law 1999

Details of the crime:

On or before June 27, 2017, Martin John HILL converted or transferred the proceeds from the following criminal conduct:



(a) *Fraudulent evasion of VAT payment in a manner contrary to paragraph 1 of section 72 of the Value Added Tax Act of 1994 between March 3, 2014 and March 1, 2015. September 2016, despite being aware of his actions and/or through specific measures aimed at that end.*

(b) *Submission of false or incorrect tax returns to the Agency UK Revenue and Customs (Her Majesty's Revenue and Customs) increasing the values of taxes paid and eliminating values of taxes passed on between on March 3, 2014 and September 1, 2016, resulting in a lower payment of taxes to the corresponding one and attempts to obtain tax refunds to the detriment of the UK Tax Authority and for the benefit of the aforementioned Martin John HILL.*

(c) *Submission of a false income statement to the Tax Agency of United Kingdom between 3 March 2014 and 1 September 2016 relating to the Burlington Hotel Sandown accommodation and bar/restaurant services revenue Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: trading: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel), resulting in a lower tax payment than was due to the UK Tax Authority and the benefit of the aforementioned Martin John HILL.*

(d) *Deliberate delivery of invoices with an incorrect and misleading NIF to clients of Burlington Hotel Sandown Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel) between 3 March 2014 and 1 September 2014. of 2016 to the detriment of the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.*

(which, if they had occurred in Jersey, would be considered fraud offences and contrary to the law Goods and Services Tax ("GST"), in accordance with the sections 88 and 89 of the Jersey Goods and Services Tax Law 2007).

In this framework, you transferred or converted a total credit of £10,000 from the account 13693715 from Tesco Bank to Santander International (Jersey branch) account 200253268, knowing or suspecting that it came wholly or partially and directly or indirectly from these criminal behaviors.

Charge 3: Name of the crime

Converting or transferring assets derived from crimes in a manner contrary to section c) of the Section 31(1) of the Jersey Proceeds of Crime Law 1999

Details of the crime:



Between August 1, 2017 and November 8, 2017, Martin John HILL became or transferred the proceeds of the following criminal conduct:

(a) Fraudulent evasion of VAT payment in a manner contrary to paragraph 1 of section 72 of the Value Added Tax Act of 1994 between March 3, 2014 and March 1, 2015. September 2016, despite being aware of his actions and/or through specific measures aimed at that end.

(b) Submission of false or incorrect tax returns to the Agency UK Revenue and Customs (Her Majesty's Revenue and Customs) increasing the values of taxes paid and eliminating values of taxes passed on between on March 3, 2014 and September 1, 2016, resulting in a lower payment of taxes to the corresponding one and attempts to obtain tax refunds to the detriment of the UK Inland Revenue and Tax Authority and for the benefit of the aforementioned Martin John HILL.

(c) Submission of a false income statement to the Tax Agency of United Kingdom between 3 March 2014 and 1 September 2016 relating to the Burlington Hotel Sandown accommodation and bar/restaurant services revenue Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel), with the consequence of a lower tax payment than the corresponding one, to the detriment of from the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(d) Deliberate delivery of invoices with an incorrect and misleading NIF to clients of Burlington Hotel Sandown Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel) between 3 March 2014 and 1 September 2014. of 2016 to the detriment of the UK Tax Agency and for the benefit of the aforementioned Martin John HILL. (which, if they had occurred in Jersey, would be considered crimes of fraud and contrary to the Goods and Services Tax ("GST"), in accordance with sections 88 and 89 of the Jersey Goods and Services Tax Law of 2007).

In this framework, you transferred or converted a total credit of £86,500 from the account 15627401 from Tesco Bank to Santander International (Jersey branch) account 200253268, knowing or suspecting that it came wholly or partially and directly or indirectly from these criminal behaviors.



Charge 4: Name of the crime

Possession or control of property derived from crimes in a manner contrary to section c) of the Section 30(1) of the Jersey Proceeds of Crime Law 1999

Details of the crime:

On January 7, 2018, Martin John HILL was in possession or control of the income from the following criminal conduct:

(a) Fraudulent evasion of VAT payment in a manner contrary to paragraph 1 of section 72 of the Value Added Tax Act of 1994 between March 3, 2014 and March 1, 2015.

September 2016, despite being aware of his actions and/or through specific measures aimed at that end.

(b) Submission of false or incorrect tax returns to the Agency UK Revenue and Customs (Her Majesty's Revenue and Customs) increasing the values of taxes paid and eliminating values of taxes passed on between on March 3, 2014 and September 1, 2016, resulting in a lower payment of taxes to the corresponding one and attempts to obtain tax refunds to the detriment of the UK Tax Authority and for the benefit of the aforementioned Martin John HILL.

(c) Submission of a false income statement to the Tax Agency of United Kingdom between 3 March 2014 and 1 September 2016 relating to the Burlington Hotel Sandown accommodation and bar/restaurant services revenue Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: trading: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel), with the consequence of a lower tax payment than the corresponding one, to the detriment of from the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(d) Deliberate delivery of invoices with an incorrect and misleading NIF to clients of Burlington Hotel Sandown Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel) between 3 March 2014 and 1 September 2014. of 2016 to the detriment of the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(which, if they had occurred in Jersey, would be considered crimes of fraud and contrary to the Goods and Services Tax ("GST"), in accordance with the sections 88 and 89 of the Jersey Goods and Services Tax Law 2007).

In this context, he was in possession or control of a credit of £340,913.66 in account 200253268 of Santander International (Jersey branch), knowing or suspecting



that came totally or partially and directly or indirectly from these behaviors criminal.

Charge 5: Name of the crime

Transfer of property derived from Jersey offences in a manner contrary to paragraph (d) of section 31(1) of the Jersey Proceeds of Crime Law 1999

Details of the crime:

Between January 7, 2018 and January 10, 2018, Martin John HILL withdrew from the Jersey Island the proceeds of the following criminal conduct:

(a) Fraudulent evasion of VAT payment in a manner contrary to paragraph 1 of section 72 of the Value Added Tax Act of 1994 between March 3, 2014 and March 1, 2015.

September 2016, despite being aware of his actions and/or through specific measures aimed at that end.

(b) Submission of false or incorrect tax returns to the Agency UK Revenue and Customs (Her Majesty's Revenue and Customs) increasing the amounts of taxes paid and eliminating amounts of taxes passed on between March 3, 2014 and September 1, 2016, resulting in a lower payment of taxes to the corresponding one and attempts to obtain tax refunds to the detriment of the UK Tax Authority and for the benefit of the aforementioned Martin John HILL.

(c) Submission of a false income statement to the Tax Agency of United Kingdom between 3 March 2014 and 1 September 2016 relating to the Burlington Hotel Sandown accommodation and bar/restaurant services revenue Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: trading: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel), with the consequence of a lower tax payment than the corresponding one, to the detriment of from the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(d) Deliberate delivery of invoices with an incorrect and misleading NIF to clients of Burlington Hotel Sandown Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel) between 3 March 2014 and 1 September 2014. of 2016 to the detriment of the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(which, if they had occurred in Jersey, would be considered crimes of fraud and contrary to the Goods and Services Tax ("GST"), in accordance with the sections 88 and 89 of the Jersey Goods and Services Tax Law 2007).



In this framework, he transferred a credit of £340,500 from account 200253268 of Santander International (Jersey branch) to the bank account ES3121004918187200313303 CaixaBank (CAIXESBBXXX) of Spain, knowing or suspecting that it came from a totally or partially and directly or indirectly of these criminal conducts.

Charge 6: Name of the crime

Converting or transferring assets derived from crimes in a manner contrary to section c) of the Section 31(1) of the Jersey Proceeds of Crime Law 1999.

Details of the crime.

Between May 16, 2017 and June 27, 2018, Martin John HILL converted the income from the following criminal conduct:

(a) Fraudulent evasion of VAT payment in a manner contrary to paragraph 1 of section 72 of the Value Added Tax Act of 1994 between March 3, 2014 and March 1, 2015. September 2016, despite being aware of his actions and/or through specific measures aimed at that end.

(b) Submission of false or incorrect tax returns to the Agency UK Revenue and Customs (Her Majesty's Revenue and Customs) increasing the values of taxes paid and eliminating values of taxes passed on between on March 3, 2014 and September 1, 2016, resulting in a lower payment of taxes to the corresponding one and attempts to obtain tax refunds to the detriment of the UK Tax Authority and for the benefit of the aforementioned Martin John HILL.

(c) Submission of a false income statement to the Tax Agency of United Kingdom between 3 March 2014 and 1 September 2016 relating to the Burlington Hotel Sandown accommodation and bar/restaurant services revenue Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: trading: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel), with the consequence of a lower tax payment than the corresponding one, to the detriment of from the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(d) Deliberate delivery of invoices with an incorrect and misleading NIF to clients of Burlington Hotel Sandown Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel) between 3 March 2014 and 1 September 2014. of 2016 to the detriment of the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.



(which, if they had occurred in Jersey, would be considered crimes of fraud and contrary to the Goods and Services Tax ("GST"), in accordance with the sections 88 and 89 of the Jersey Goods and Services Tax Law 2007).

In this framework, he converted a total credit of £28,487 in account 20053268 into GBP from Santander International (Jersey branch) to € 31 392 in account 20053269 in EUR of Santander International (Jersey subsidiary), knowing or suspecting that it came entirely or partially and directly or indirectly of these criminal conducts.

Charge 7. Name of the crime

Transfer of property derived from Jersey offences contrary to paragraph (d) of the Section 31(1) of the Jersey Proceeds of Crime Law 1999

Details of the crime.

Between May 16, 2017 and June 27, 2018, Martin John HILL withdrew from the Jersey Island the proceeds of the following criminal conduct:

(a) Fraudulent evasion of VAT payment in a manner contrary to paragraph 1 of section 72 of the Value Added Tax Act 1994 between March 3, 2014 and September 1, 2016, despite being aware of his actions and/or through specific measures aimed at that end.

(b) Submission of false or incorrect tax returns to the Agency UK Revenue and Customs (Her Majesty's Revenue and Customs) increasing the values of taxes paid and eliminating values of taxes passed on between on March 3, 2014 and September 1, 2016, resulting in a lower payment of taxes to the corresponding one and attempts to obtain tax refunds to the detriment of the UK Tax Authority and for the benefit of the aforementioned Martin John HILL.

(c) Submission of a false income statement to the Tax Agency of United Kingdom between 3 March 2014 and 1 September 2016 relating to the Burlington Hotel Sandown accommodation and bar/restaurant services revenue Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: trading: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel), with the consequence of a lower tax payment than the corresponding one, to the detriment of from the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(d) Deliberate delivery of invoices with an incorrect and misleading NIF to clients of Burlington Hotel Sandown Limited (trading name: Burlington Hotel), Burlington Hotel Operations Limited (trading name: Burlington Hotel) and Shanklin Beach Hotel Ltd (trading name: Shanklin Beach Hotel) between 3 March 2014 and 1 September 2014.



of 2016 to the detriment of the UK Tax Agency and for the benefit of the aforementioned Martin John HILL.

(which, if they had occurred in Jersey, would be considered fraud offences and contrary to the law Goods and Services Tax ("GST"), in accordance with the sections 88 and 89 of the Jersey Goods and Services Tax Law 2007).

In this context, he transferred a credit of € 26,605 from Santander account 20053269 International (Jersey branch) to Spain by means of bank transfers to the account ES4721004918160700053568 from CAIXABANK A/C, cash withdrawals and card expenses debit, knowing or suspecting that it came in whole or in part and directly or indirectly from these criminal conducts...".

FOURTH. - Held on January 31, 2025 before this Central Court of Instruction number Three, the appearance provided for in art. 91 and 92, Title VII, of Trade and Cooperation Agreement between the European Union, the European Community and atomic energy and the United Kingdom of Great Britain and Northern Ireland of 24 December 2020 in relation to the extradition proceedings of the defendant **MARTIN JOHN HILL**, with the assistance of private attorney José Manuel Parceiro Acon, Registered 9057 of the Illustrious College of Lawyers of Alicante, the respondent expressed **HIS OPPOSITION** to being returned to the requesting country and **DOES NOT WAIVE THE PRINCIPLE OF SPECIALITY.**

LEGAL REASONING

FIRST. –The defendant MARTIN JOHN HILL having opposed extradition that the Judicial Authorities of the United Kingdom request it is appropriate to raise the present proceedings to the Criminal Chamber of the National Court, as follows provided for in numbers 2 and 3 of Art. 12 of the aforementioned Passive Extradition Law.

Having seen the cited articles and others applicable,

DEVICE PART

IT IS AGREED TO RAISE the present Extradition file, relative to **MARTIN JOHN HILL n.03.03.1698 national of the United Kingdom, to the Section, which in turn corresponding, of the Criminal Chamber of the National Court, to which** it is also referred They will remit, where appropriate, the seized effects and money. Meaning that, the above claimed



is on provisional release with precautionary measures for this
extradition file.

Notify this resolution to the Public Prosecutor's Office, to the interested party through his/her Procedural Representation, and communicated, for the appropriate purposes, to the Ministries of Justice and Foreign Affairs, and to the INTERPOL service.

This is agreed, ordered and signed by MRS. MARÍA TARDÓN OLMOS, JUDGE.
JUDGE of the Central Court of Instruction No. 003 of MADRID. - I attest.

DILIGENCE. - The order is carried out immediately, I attest.