



NATIONAL PUBLIC PROSECUTOR'S OFFICE NATIONAL AUDIENCE
MADRID

N.A. CRIMINAL COURT Sº2 of MADRID

Procedure: EXTRADITION

Procedure No.: 0000014/2025

NIG: 2807972220250000101

2172000001E

**Audiencia Nacional
Criminal Court Second
Section
Chamber Rollo: Extradition 14/25
JCI number 3
Extradition number 12/25
United Kingdom/ The Bailiwick of
Jersey Martin John Hill**

To the Chamber:

The Public Prosecutor's Office, in the aforementioned proceedings, having served the transfer granted in the order of nineteenth June two thousand and twenty-five, hereby submits that it has been instructed in the proceedings, in accordance with the provisions of Article 13.1 of the Passive Extradition Act of 21st March 1985 (LEP), and requests the **Court**, following the processing of the proceedings in accordance with the law, to issue an order that the surrender of the requested person, Martin John Hill, to the judicial authorities of the United States of America, should not be admissible.985 (LEP), and requests the Court, following the processing of the proceedings in accordance with the Law, to issue an order by which it is agreed that the surrender of the requested person **Martin John Hill** to the judicial authorities of the Bailiwick of Jersey (UNITED KINGDOM) for the prosecution of the offences of money laundering and, where appropriate, tax fraud (fraud), in accordance with the Arrest Warrant issued by the Royal Court of Jersey on 21 November 2024, Samedi Division Department, PC 2024/035, should not be allowed.

The foregoing is justified in accordance with the following

1. Background

First. On 31 January 2025, the Central Examining Court number 3, on duty, received a communication from INTERPOL, via e-mail, informing of the arrest in Alicante, on the day of the date at 10:20 a.m., by officers of the National Police, of **Martin John Hill**, born on 03.03.1698, a national of the UNITED KINGDOM, who is the subject of 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 offences, and who is the subject of 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 offences.



UK judicial authorities (Royal Court of the States of Jersey, Channel Islands), for the offences of money laundering and fraud.

Second. On the same date, it was agreed to initiate passive extradition proceedings, in accordance with the provisions of Title VII of the Trade and Cooperation Agreement between the European Union, European Atomic Energy Community and the United Kingdom of Great Britain and Northern Ireland of 24 December 2020; which was assigned the number 12/2025.

Third. On the said date, the hearing provided for in article 505 of the Criminal Procedure Act was held, after which an order was issued granting provisional release of the detainee with certain measures.

Fourth. On the 3rd of February 2025, an official letter was received from the Ministry of Justice, regarding the extradition file of Martin John HILL, requesting authority JERSEY (Channel Islands). In accordance with article 9 of Law 4/1985 on Passive Extradition and in order to be able to submit to the Government the corresponding reasoned proposal on whether or not the extradition procedure relating to Martin John HILL, Governmental Exp 12/25, should be continued in judicial proceedings, the Court was asked to send this International Legal Cooperation Unit a copy of the decision issued in the extradition file on the updated situation of imprisonment or release, if applicable. (item 49).

Fifth. On 3 February, the Court received by e-mail from the liaison magistrate between Spain and the United Kingdom, the extradition request dated 14 January 2025 issued by Her Majesty's Attorney General for the Bailiwick of Jersey (items 37 and 38).

Sixth. On 4 February 2025, the Court received a letter from the Ministry of Justice informing that on 27-01-2025, the Ministry of the Presidency, Justice and Relations with the Courts received a letter from the Attorney General of Her Majesty's Bailiwick of Jersey dated 14-01-2025, requesting the extradition of the defendant, together with the extradition documentation corresponding to HILL, Martin John, issued by the Jersey Authorities (Item 48).

Seventh. On 3 February 2025, the Court issued an order referring the file to the Chamber, given that the defendant has not consented to the surrender. (item 53).

Eighth. On 26 March 2026, this Second Section issued order number 219/2025, with the following dispositive part:

"THE COURT AGREES. - TO DECLARE THE NULLITY OF THE PROCEEDINGS proceedings in the present proceedings, with the proceedings being returned to the time immediately prior to the order dated 31 January 2025, and the case must be



2025, and the present proceedings must be processed in accordance with the rules of the European Convention on Extradition and, subsidiarily, with those of the Passive Extradition Act".

Ninth. As a consequence of the above resolution, on 31 March 2025, the Court issued the following order (item 75):

"TO INITIATE THE OPPORTUNE PROCEEDINGS, which will be registered in the books of its kind, giving account of its initiation to the Public Prosecutor's Office, Ministries of Justice and Foreign Affairs, and to INTERPOL. Likewise, having received communication on 04.02.2025 from the Subdirección Gral. de Cooperación Jurídica Internacional of the Ministry of Justice, informing this Court that, on 27-01-2025, the Ministry of the Presidency, Justice and Relations with the Courts received a letter from Her Majesty's Attorney General of the Bailiwick of Jersey dated 14-01-2025, requesting the extradition of the defendant, together with the extradition documentation corresponding to HILL, Martin John, sent by the Jersey Authorities, we are awaiting the remission of the original extradition documentation, by the Subdirección Gral. de Cooperación Jurídica del Ministerio de la Presidencia, Justicia y Relaciones con las Cortes, to continue its judicial processing and, if necessary, to the celebration of the appearance of art. 12 of the Passive Extradition Law".

Tenth. On 28 May 2025, the Ministry of Justice received an official communication from the Ministry of Justice informing to the Court that, of in accordance with article 9.3 of the Law 4/1985 of 21 of March of Passive Extradition, the Council of Ministers, in its meeting of 27 May 2025, had agreed the continuation, in judicial proceedings, of the procedure of extradition of HILL, Martin John, of British nationality, requested by the Jersey Authorities.

Eleventh. On 25th April 2025, the appearance referred to in Article 12 of the LEP was held, in the course of which the defendant did not consent to the extradition and did not waive the principle of speciality. (item 119).

Twelfth. On the same date, the Juzgado Central de Instrucción number 3 issued an order referring the proceedings to the Chamber. (item 120)

Thirteenth. Having received the proceedings in digital file format by the 2nd Section, on 19th June 2024, it was agreed to make the file available to the Public Prosecutor's Office for the purposes set out in article 13 of the LEP; which is done by means of this letter, in the terms that have been set out.

2. Personal circumstances of the respondent



The requested person is **Martin John HILL**, of British nationality, born on 03-03-1968 in Norwich, United Kingdom, holder of passport number 54112959. There is no doubt as to his identity.

3. Facts on which the extradition request is based

The facts on which the extradition request is based are as follows:

"HILL is a British citizen who misused the banking system and moved the proceeds of an English tax fraud that took place in Jersey to Spain.

HILL has no apparent connection with Jersey and no reason has been found why he would need to open bank accounts in this jurisdiction other than to launder money.

Charge 1. Designation of Offence: Converting or transferring property derived from offences contrary to Article 31(1)(c) of the Jersey Proceeds of Crime Law 1999.

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

(a) Fraudulently evading the payment of VAT contrary to section 72(1) of the Value Added Tax Law 1994 between 3 March 2014 and 1 September 2016, despite being aware of his actions and/or by means of specific measures intended for that purpose.

(b) Submission of false or incorrect income tax returns to Her Majesty's Revenue and Customs by increasing the values of tax paid and removing values of output tax between 3 March 2014 and 1 September 2016, resulting in underpayment of tax and attempts to obtain tax refunds to the detriment of Her Majesty's Revenue and Customs and to the benefit of the said Martin John HILL.

(c) Submission of a false income tax return to the UK Inland Revenue between 3 March 2014 and 1 September 2016 in respect of receipts for accommodation and bar/restaurant services from 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), resulting in underpayment of tax to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.



(d) Premeditated delivery of incorrect and misleading VAT invoices to customers 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 2016 to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.

(which, if they had occurred in Jersey, would be deemed to be fraudulent and contrary to the Goods and Services Tax ("GST") offences under Articles 88 and 89 of the Jersey Goods and Services Tax Law 2007). In this context, he transferred or converted a total credit of £165,500 from Tesco Bank's 10216556 account to Santander International (Jersey subsidiary)'s 200253268 account, knowing or suspecting that it arose wholly or partly and directly or indirectly from these criminal conducts.

Count 2. Designation of offence: Converting or transferring property derived from offences in a manner contrary to Article 31(1)(c) of the Jersey Proceeds of Crime Law 1999.

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

- (a) Fraudulent evasion of the payment of VAT contrary to section 72(1) of the Value Added Tax Law 1994 between 3 March 2014 and 1 September 2016, despite being aware of his actions and/or by means of specific measures intended for that purpose.
- (b) Submission of false or incorrect income tax returns to Her Majesty's Revenue and Customs by increasing the values of tax paid and eliminating values of output tax between 3 March 2014 and 1 September 2016, resulting in underpayment of tax and attempts to obtain tax refunds to the detriment of Her Majesty's Revenue and Customs and to the benefit of the said Martin John HILL.
- (c) Submission of a false income tax return to the United Kingdom Inland Revenue between 3 March 2014 and 1 September 2016 in respect of the income from accommodation and bar/restaurant services 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), resulting in an underpayment of tax to the detriment of the United Kingdom Inland Revenue, to the detriment of the United Kingdom Inland Revenue, resulting in an underpayment of tax to the detriment of the United Kingdom Inland Revenue, to the detriment of the United Kingdom Inland Revenue, to the detriment of the United Kingdom Inland Revenue and Customs.



to the detriment of the United Kingdom Inland Revenue and for the benefit of the said Martin John HILL.

(d) The wilful supply of incorrect and misleading VAT invoices to customers 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 2016 to the detriment of the UK Inland Revenue and for the benefit of the aforementioned Martin John HILL. (which, if they had occurred in Jersey, would be deemed to be fraudulent and contrary to the Goods and Services Tax ("GST") offences under Articles 88 and 89 of the Jersey Goods and Services Tax Law 2007). In this context, he transferred or converted a total credit of £10 000 from the 13693715 account of Tesco Bank to the 200253268 account of Santander International (Jersey subsidiary), knowing or suspecting that it arose wholly or partly and directly or indirectly from these criminal conducts.

In this context, transferred or converted a total credit of £86 500 from the account 15627401 of Tesco Bank to the account 200253268 of Santander International (Jersey subsidiary), knowing or suspecting that it was derived in whole or in part and directly or indirectly from these criminal conducts.

Count 3. Designation of offence: Converting or transferring criminally derived property contrary to Article 31(1)(c) of the Jersey Proceeds of Crime Law 1999.

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

(a) Fraudulently evading the payment of VAT contrary to section 72(1) of the Value Added Tax Law 1994 between 3 March 2014 and 1 September 2016, despite being aware of his actions and/or by means of specific measures intended for that purpose.

(b) Submission of false or incorrect income tax returns to Her Majesty's Revenue and Customs by increasing the values of tax paid and removing values of output tax between 3 March 2014 and 1 September 2016, resulting in underpayment of tax and attempts to obtain tax refunds to the detriment of Her Majesty's Revenue and Customs and to the benefit of the said Martin John HILL.

(c) Submission of a false income tax return to the UK Inland Revenue between 3 March 2014 and 1 September 2016 relating to



the collection of accommodation and bar/restaurant services from 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), resulting in an underpayment of tax to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.

(d) Intentionally providing incorrect and misleading VAT invoices to customers 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 2016 to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.

(which, if they had occurred in Jersey, would be regarded as fraud and GST offences under Articles 88 and 89 of the Jersey Goods and Services Tax Law 2007).

In this context, he transferred or converted a total credit of £86,500 from Tesco Bank's 15627401 account to Santander International (Jersey subsidiary)'s 200253268 account, knowing or suspecting that it arose wholly or partly and directly or indirectly from these criminal conducts.

Count 4. Designation of offence: Possession or control of property derived from offences contrary to Article 30(1)(c) of the Jersey Proceeds of Crime Law 1999.

Details of offence: On 7 January 2018, Martin John HILL was in possession or control of the proceeds of the following criminal conduct: (a) Fraudulently evading the payment of VAT contrary to section 72(1) of the Value Added Tax Law 1994 between 3 March 2014 and 1 September 2016, despite being aware of his actions and/or by means of specific measures intended for that purpose.

(b) Submission of false or incorrect income tax returns to Her Majesty's Revenue and Customs by increasing the values of tax paid and removing values of output tax between 3 March 2014 and 1 September 2016, resulting in underpayment of tax and attempts to obtain tax refunds to the detriment of Her Majesty's Revenue and Customs and to the benefit of the said Martin John HILL.

(c) Submission of a false income tax return to the UK Inland Revenue between 3 March 2014 and 1 September 2016 in respect of the income from accommodation and bar/restaurant services 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), resulting in underpayment of tax to the detriment of the UK Inland Revenue and to the benefit of the said Martin John HILL.

(d) The wilful supply of incorrect and misleading VAT invoices to customers 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 2016 to the detriment of the UK Inland Revenue and for the benefit of the aforementioned Martin John HILL. (which, if they had occurred in Jersey, would be regarded as fraud and GST offences under Articles 88 and 89 of the Jersey Goods and Services Tax Law 2007). In this context, he was in possession or control of a receivable of £ 340 913.66 in the account 200253268 of Santander International (Jersey subsidiary), knowing or suspecting that it arose wholly or partly and directly or indirectly from these criminal conducts.

Count 5. Designation of offence: Transfer of property derived from Jersey offences contrary to Article 31(1)(d) of the Jersey Proceeds of Crime Law 1999.

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

(a) Fraudulently evading the payment of VAT contrary to section 72(1) of the Value Added Tax Law 1994 between 3 March 2014 and 1 September 2016, despite being aware of his actions and/or by means of specific measures intended for that purpose.

(b) Submission of false or incorrect income tax returns to Her Majesty's Revenue and Customs by increasing the values of tax paid and removing values of output tax between 3 March 2014 and 1 September 2016, resulting in underpayment of tax and attempts to obtain tax refunds to the detriment of Her Majesty's Revenue and Customs and to the benefit of the said Martin John HILL.

(c) Submission of a false income tax return to the United Kingdom Inland Revenue between 3 March 2014 and 1 September 2016 in respect of the income from accommodation and bar/restaurant services 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), resulting in an underpayment of tax to the detriment of the United Kingdom Inland Revenue, to the detriment of the aforementioned Martin John HILL.



underpayment of tax to the detriment of the UK Inland Revenue and to the benefit of the said Martin John HILL.

(d) The wilful supply of incorrect and misleading VAT invoices to customers 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 2016 to the detriment of the UK Inland Revenue and for the benefit of the aforementioned Martin John HILL. (which, if they had occurred in Jersey, would be considered fraudulent and contrary to the Goods and Services Tax ("GST") offences under Articles 88 and 89 of the Jersey Goods and Services Tax Law 2007). In this context, he transferred a credit of £340 500 from the account 200253268 of Santander International (Jersey subsidiary) to the account ES3121004918187200313303 of the bank CaixaBank (CAIXESBBXXX) in Spain, knowing or suspecting that it was derived in whole or in part and directly or indirectly from these criminal conducts.

Count 6. Designation of offence: Converting or transferring property derived from offences contrary to Article 31(1)(c) of the Jersey Proceeds of Crime Law 1999.

Details of offence: Between 16 May 2017 and 27 June 2018, Martin John HILL converted the proceeds of the following criminal conduct:

(a) Fraudulently evading the payment of VAT contrary to section 72(1) of the Value Added Tax Law 1994 between 3 March 2014 and 1 September 2016, despite being aware of his actions and/or by means of specific measures intended for that purpose.

(b) Submission of false or incorrect income tax returns to Her Majesty's Revenue and Customs by increasing the values of tax paid and removing values of output tax between 3 March 2014 and 1 September 2016, resulting in underpayment of tax and attempts to obtain tax refunds to the detriment of Her Majesty's Revenue and Customs and to the benefit of the said Martin John HILL.

(c) Submission of a false income tax return to the UK Inland Revenue between 3 March 2014 and 1 September 2016 in respect of receipts for accommodation and bar/restaurant services from 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), resulting in underpayment of tax to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.



(d) Premeditated delivery of incorrect and misleading VAT invoices to customers 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 2016 to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.

(which, if they had occurred in Jersey, would be considered fraudulent and contrary to the Goods and Services Tax ("GST") offences under Articles 88 and 89 of the Jersey Goods and Services Tax Law 2007). In this context, he converted a total credit of £28 487 in the GBP account 20053268 of Santander International (Jersey subsidiary) into EUR 31 392 in the EUR account 20053269 of Santander International (Jersey subsidiary), knowing or suspecting that it arose wholly or partly and directly or indirectly from these criminal conducts.

Count 7. Designation of offence: Transfer of property derived from Jersey offences contrary to Article 31(1)(d) of the Jersey Proceeds of Crime Law 1999.

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

(a) Fraudulent evasion of the payment of VAT contrary to section 72(1) of the Value Added Tax Law 1994 between 3 March 2014 and 1 September 2016, despite being aware of his actions and/or by means of specific measures intended for that purpose.

(b) Submission of false or incorrect income tax returns to Her Majesty's Revenue and Customs by increasing the values of tax paid and removing values of output tax between 3 March 2014 and 1 September 2016, resulting in underpayment of tax and attempts to obtain tax refunds to the detriment of Her Majesty's Revenue and Customs and to the benefit of the said Martin John HILL.

(c) Submission of a false income tax return to the UK Inland Revenue between 3 March 2014 and 1 September 2016 in respect of receipts for accommodation and bar/restaurant services from 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), resulting in underpayment of tax to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.



(d) Premeditated delivery of incorrect and misleading VAT invoices to customers 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 2016 to the detriment of the UK Inland Revenue and for the benefit of the said Martin John HILL.

(which, if they had occurred in Jersey, would be considered fraudulent and contrary to the Goods and Services Tax ("GST") offences under Articles 88 and 89 of the Jersey Goods and Services Tax Law 2007).

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

4. Legal qualification of the facts

The facts described are susceptible of qualification in the following terms:

1. In terms of Jersey criminal law, the facts constitute the following offences (charges):

Four counts of:

- Converting or transferring property derived from offences in a manner contrary to Article 31(1)(c) of Law 31(1)(c) of Jersey Criminal Law.
(c) of Article 31(1)(c) of the Jersey Proceeds of Crime Law 1999. Reference is made to counts 1, 2, 3 and 6.

A charge for:

- Possession or control of property derived from offences contrary to Article 30(1)(c) of the Jersey Proceeds of Crime Law 1999.
c) of Article 30(1) of the Jersey Proceeds of Crime Law 1999. Reference is made to count 4.

A charge for:

- Transfer of property derived from Jersey offences contrary to Article 31(1)(1) of the Jersey Law 1999.
d) of Article 31(1) of the Jersey Proceeds of Crime Law 1999. Reference is made to count 5



2. In terms of Spanish criminal law, the facts must be analysed under the following criminal offences:

- 2.1. Offences of tax fraud typified in Article 305 of the Criminal Code (predicate offence), provided that the amount defrauded within each tax year exceeds 120,000 euros.
- 2.2. Money laundering offence under Article 301 of the Criminal Code.

5. Legal basis for the extradition claim between the two countries.

The legal bases for these proceedings are as follows:

- I. The Extradition Convention of the Council of Europe of 13 December 1957 (EEC).

The following Protocols to the EEC are also applicable:

I.1. Protocol to the EEC of 15 October 1975. Instrument of ratification published in the BOE of 11 June 1985.

I.2. Second Additional Protocol to the EEC of 17 March 1978, Instrument of Ratification published in the BOE of 11 June 1985.

The legislative framework applicable to the present extradition request was established in Chamber order number 219/25, dated 26 March 2025, by which it was agreed to nullify the proceedings carried out by the Court as from the order dated 31 January 2025, in the following terms and in accordance with the reasoning transcribed below:

"The Bailiwick of Jersey is not part of the United Kingdom of Great Britain, so that the present extradition application is not covered by the EU-United Kingdom Trade and Cooperation Agreement, but by the European Convention on Extradition, which applies, as far as the United Kingdom of Great Britain and Northern Ireland, the Channel Islands and the Isle of Man are concerned (Art. 27), Jersey being one of the islands referred to in that provision. 27), Jersey being one of the islands referred to in that provision, the present proceedings should have been conducted in accordance with the procedural rules laid down in Article 22 of the Convention and Article 7 of Law 4/1985 of 21 March 1985 on Passive Extradition, the former providing that: - "Unless otherwise provided for in this Convention, the law of the requested Party shall be the only law applicable to extradition proceedings, as well as to pre-trial detention" and the second: - "The request for extradition shall be made through diplomatic channels, or directly in writing from the Minister of Justice of the requesting Party to the Spanish Minister of Justice".

Article 27 of the EWC provides as follows: "Territorial

scope of application



1. This Convention shall apply to the metropolitan territories of the Contracting Parties.
2. It shall also apply, as regards France, to Algeria and the overseas departments; and as regards the United Kingdom of Great Britain and Northern Ireland, to the Channel Islands and the Isle of Man.
3. The Federal Republic of Germany may, by a declaration addressed to the Secretary General of the Council of Europe, extend the application of this Convention to the Land of Berlin. The latter shall notify this declaration to the other Parties.
4. By direct agreement between two or more Contracting Parties, the scope of application of this Convention may be extended, under conditions to be stipulated in the Agreement, to any territory of one of the Parties other than those mentioned in paragraphs 1, 2 and 3 of this Article and for the international relations of which one of the Parties is responsible.

It should be borne in mind that the Island of Jersey is part of the Channel Islands.

However, the unique international law status of Jersey cannot be ignored. The island is not part of the [United Kingdom](#), but its international representation is the responsibility of [the United Kingdom Government](#). It cannot therefore be considered as a sovereign state and a public law actor in the framework of relations between different countries. This is why it is part of the EWC, but not an actor with independent legal personality, since its membership of the EWC is through the United Kingdom.

This also explains why, until the UK left the EU, it belonged to [the Customs Union of the European Union](#), in accordance with Protocol 3 of the UK Accession Act (1972), and therefore benefited from the free movement of industrial and agricultural goods.

The legal consequences of the above will have to be analysed in a complementary manner with regard to the legitimation in the exercise of *jus puniendi*, in respect of tax frauds that have taken place outside the territory of the Island.

II. In a subsidiary manner, the Passive Extradition Law of 21 March 1985 (LEP) is applicable.

6. Incorporated documentation

The following documentation is attached to the aforementioned official letter (items 104 to 106):

1. Certificate of the aforementioned Council of Ministers Agreement.



2. Extradition request issued by Her Majesty's Attorney General for the Bailiwick of Jersey dated 14 January 2025, together with accompanying documentation, of which the following should be noted:

2.1. Resolution of the Royal Court of Jersey dated 21 November 2024 agreeing to the arrest of the defendant, the operative part of which contains, inter alia, the following pronouncements:

1. "Immediately revoke the provisional release of the defendant.
2. Order that the defendant be remanded in custody without the option to apply for provisional release and be brought before the Court, in accordance with Article 17 of the Criminal Procedure (Provisional Release) Jersey Law 2017."

2.2. Factual background.

2.3. Applicable legal texts.

2.4. Identification of the respondent, by providing a copy of his passport.

7. Compliance with legal formalities

7.1. Formal requirements relating to the criminal acts giving rise to the extradition request.

7.1.1. Dual criminality and minimum punishment

The principle of dual criminality and minimum punishment, as required by Article 4(1) of the EPC, is not met:

"Extradition shall be granted in respect of offences which are punishable under the laws of the requesting Party and the requested Party either by deprivation of liberty or a detention order for a maximum period of at least one year or by a more severe penalty. Where a sentence has been passed or a detention order imposed in the territory of the requesting Party, the penalty imposed shall be for a period of at least four months.

The above conclusion is justified by analysing separately the criminal offences in Jersey and in Spain, but it is not sufficiently clear at this stage whether the request for surrender relates exclusively to the offence of money laundering, as it initially appears, or whether it also extends to previous offences or offences against public finances. This clarification can be made at a later date, by means of the supplementary information requested by means of OTHER ITEMS.

1. As regards the legislation of the Island of Jersey,



The extradition request relates to the 7 offences (charges) identified *above*.

For their criminalisation and penalties, reference is to be made to the Jersey Proceeds of Crime Law 1999, Articles 29 to 31 which provide as follows:

"Criminal property

(1) For the purposes of this Part, "criminal property" is defined as

(a) 'property derived or obtained wholly or partly and directly or indirectly from criminal conduct, if the defendant knows or suspects that the property is derived directly or indirectly from criminal conduct or was obtained directly or indirectly through criminal conduct;

(b) Those used or intended for use in criminal conduct, if the defendant knows or suspects that the property is being used or intended for use in criminal conduct.

(2) In this context, it makes no difference

(a) whether the defendant or another person has carried out the criminal conduct;

(b) whether the defendant or another person has benefited or benefited from the criminal conduct;

(c) whether the criminal conduct was carried out before or after the entry into force of this provision.

30 Offences relating to criminal property

(1) A person commits an offence who (a) acquires criminal property; (b) uses criminal property; (c) is in possession or control of criminal property;

(b) (c) is in possession or control of criminal property.

In the context of paragraph (1)

(a) being in possession or control of property includes taking actions in relation to the property;

(b) (b) it is immaterial whether the acquisition, use, possession or control is for the person's own benefit or for the benefit of another. An offence is committed by a person who

(a) joins or is a party to an arrangement and



(c) (b) knows or suspects that the arrangement facilitates in any way the acquisition, use, possession or control of criminal property by or on behalf of another person.

(4) A person guilty of an offence described in this section is liable on conviction to imprisonment for a term not exceeding 14 years or to a fine, or to both.

(5) A person shall not be guilty of an offence under this section for actions taken by him in connection with the enforcement or attempted enforcement of any provision of this Act or of any other provision of law relating to criminal conduct or the proceeds of criminal conduct or proceeds.100

(6) Subject to subsection (7), a person shall not be guilty of an offence under subsection (1) if the person acquired, used, came into possession of or controlled the property in return for commensurate compensation.

(7) The commensurate compensation argument in subsection (6) may not be raised in the following circumstances:

(a) The property or services provided to the person assists the person in carrying out criminal conduct.

(b) The person providing goods or services to another person knows, suspects or has reasonable grounds to believe that the goods or services will or may assist the other person in carrying out criminal conduct.

(c) The value of the compensation is significantly less than the value of the goods acquired or, as the case may be, the value of their use or possession.

(8) Legal proceedings relating to an offence described in this section shall not be instituted without the prior consent of the Public Prosecutor.

31 Concealment, etc. of criminal property

(1) An offence is committed by a person who

(a) conceals criminal property; (b) hides criminal property;

(c) converts or transfers criminal property;

(d) removes criminal property from Jersey.



(2) In paragraph (1), the actions of concealing or concealing property also refer to concealing or concealing its nature, source, location, disposition, movement or ownership or any rights relating to it.

(d) Persons guilty of an offence described in this Article may be sentenced to imprisonment for a term not exceeding 14 years or to the payment of a fine, or to both.

(4) A person shall not be guilty of an offence under this section for actions taken by him in connection with the enforcement or attempted enforcement of any provision of this Act or of any other provision of law relating to criminal conduct or the proceeds of criminal conduct or proceeds.102

(5) Notwithstanding the provisions set out in the preceding paragraphs of this Article, the importation or exportation of proceeds of drug trafficking or proceeds derived from drug trafficking is prohibited, regardless of the motive.

(6) No legal proceedings relating to an offence described in this article shall be instituted without the prior consent of the Prosecutor General."

**2. With regard to Spanish criminal law, the following should be noted.
The following has to be taken into account:**

2.1. With regard to tax fraud offences, Article 305.1 of the Criminal Code provides as follows:

"1. Anyone who, by action or omission, defrauds the state, regional, foral or local Treasury, evading the payment of taxes, amounts withheld or that should have been withheld or payments on account, unduly obtaining refunds or enjoying tax benefits in the same way, provided that the amount of the amount defrauded, the unpaid amount of withholdings or payments on account or of refunds or tax benefits unduly obtained or enjoyed exceeds one hundred and twenty thousand euros shall be punished with a prison sentence of one to five years and a fine of one to six times the aforementioned amount, unless he/she has regularised his/her tax situation under the terms of paragraph 4 of this article."

Under Spanish criminal law, the facts relating to tax offences, as described in the extra-identified documentation, do not constitute an offence. This is so because it is required that the amount defrauded - in this case by fraudulent evasion of the VAT tax due - is greater than 120,000 euros. And this amount cannot be reached cumulatively by adding up the amounts due for successive tax years.



tax years. This is in accordance with the provisions of Article 305. 2 a) of the Criminal Code, which is transcribed below:

"For the purposes of determining the amount referred to in the previous paragraph:

- a) In the case of periodic or periodically declared taxes, withholdings, payments on account or refunds, the amount defrauded in each tax or declaration period shall be taken as the amount defrauded, and if these are less than twelve months, the amount defrauded shall refer to the calendar year. Notwithstanding the above, in cases where the fraud is carried out within a criminal organisation or group, or by persons or entities acting under the guise of a real economic activity without actually carrying it out, the offence shall be prosecutable from the moment the amount set out in paragraph 1 is reached.

The aforementioned provision makes it necessary to analyse the different charges in terms of the offences defrauded and the amount of the fraud, which makes it possible to verify that the amounts mentioned in the extradition request refer to monetary provisions made and which could constitute a money laundering offence, without any record of the amounts defrauded for VAT tax in each of the tax years in which the tax offence occurred.

The consequence of the foregoing is that the conduct described in Spanish criminal law is atypical, since the objective element of the type of tax fraud consisting of the amount defrauded exceeding the amount of the taxable income is not present. 120,000 euros. This means that the classification of tax offences is merely considered to be a tax offence of an administrative nature, with no criminal relevance, in accordance with the provisions of Article 187 and following of Law 58/23, of 17 December, on General Taxation.

The difference in categorisation between Spanish and British criminal legislation, as in many other European countries, lies in the different conceptualisation of the offence against the Treasury, centred in the latter on the lack of value of the action, in order to incriminate the typical behaviour in terms of the behaviour itself, regardless of the result, and without prejudice to the fact that the latter may operate as an aggravated subtype.

The consequence of the above is that, since the objective element of the type of tax fraud consisting of the amount defrauded exceeding 120,000 euros is not proven, the facts described in the extradition request do not constitute a crime or crimes against the Public Treasury, since the principle of double criminality does not apply.



The foregoing must lead to the rejection of the extradition request in relation to these facts.

Article 5 of the EWC, as amended by the *aforementioned* Second Protocol, which provides as follows, does not stand in the way of this:

"Tax offences

1. Extradition in respect of taxes, duties, customs and exchange shall be granted between the Contracting Parties, in accordance with the provisions of the Convention, for acts which correspond, according to the law of the requested Party, to an offence of the same nature.
2. Extradition may not be refused on the ground that the legislation of the requested Party does not impose the same type of taxes or charges or does not contain the same type of tax and charge, customs and exchange regulations as the legislation of the requesting Party".

The difference between the criminal legislation of Jersey and that of Spain lies neither in the nature of the tax, which is the same - the indirect tax on value added - nor in the sectoral administrative regulations, but in the criminal legislation itself, which in Spain constitutes a mere administrative offence what in other countries constitutes a criminal offence.

The request for extradition must therefore be rejected in so far as it relates to tax offences. And this is without prejudice to the possible reconsideration of the classification of the facts, in the event that the issuing authorities provide the necessary information, which will be requested in a complementary manner by means of an OTHERSÍ.

2.2. With regard to the offence of money laundering, the provisions of Article 301.1 of the Criminal Code must be complied with, which establishes the following:

"1. Anyone who acquires, possesses, uses, converts, or transmits assets, knowing that these have their origin in a criminal activity, committed by him or by any third person, or performs any other act to conceal or cover up their unlawful origin, or to help the person who has participated in the offence or offences to evade the legal consequences of their acts, shall be punished with imprisonment of six months to six years and a fine of up to three times the value of the assets. In these cases, the judges or courts, taking into account the seriousness of the offence and the personal circumstances of the offender, may also impose on the latter the penalty of special disqualification from the exercise of his profession or industry for a period of one to three years, and may order the temporary or permanent closure of the establishment or premises. If the closure is temporary, its duration may not exceed five years".



In view of the precept, the same conclusion of refusal of extradition must be reached with regard to the offence of money laundering, which is a criminal offence dependent on the criminal nature of the predicate offence, the proceeds of which are intended to be concealed or in any way disguised in the manner prescribed in Article 301 of the Criminal Code. This is so, given that this predicate offence (whether or not it has been established in a previous judgement) constitutes one of the elements of the objective type of laundering, in accordance with established case law. STS 520/2025, dated 04/06/2025, is cited as the most recent, in which the following is stated:

"The proven fact does not detail essential elements that allow the existence of money laundering to be inferred, and reproduces STS 501/2019, of 24 October, which states that a conviction for a money laundering offence, although it does not require a detailed description of the previous criminal activity, and it is sufficient to establish that the money comes from a criminal activity, it is necessary that this criminal activity must be specified, even if only minimally.

Money laundering is not a crime of suspicion; rather, like any other, it requires proof of the concurrence of each and every one of its typical elements, including the criminal origin (and not merely illicit, illegal or unlawful) of the assets. The offence of money laundering as defined in Art.

301 PC does not enjoy a relaxed evidentiary regime. Only when the body of evidence allows a conviction to be reached, with no room for reasonable doubt, that a subject handles funds or assets originating from activities constituting a crime for one of the purposes set out in the precept, knowing this origin, or at least representing it to him and showing indifference to it (possible malice), can a conviction for the intentional offence of money laundering be handed down.

We have pointed out in the judgement of the Supreme Court, Second Chamber, Criminal Division, Judgement 725/2020 of 3 Mar. 2021, Rec. 3981/2018 that: "Through the configuration of the offence of money laundering, a whole series of conducts aimed at concealing the illicit origin of assets from a crime, or from a criminal activity, as stated in the current wording of Article 301.1 of the Criminal Code, are punished. Especially in crimes that provide large sums of money, the legal provision seeks to prevent that through manoeuvres or acts of acquisition, possession, use, transformation, transfer, which are mentioned in the aforementioned article, or any others carried out with the same purpose, an asset can be created which, although originating from crime, has a lawful appearance as it is not linked to any previous criminal act. It is therefore a question of avoiding the introduction of criminal assets into the legal circuits of commerce or, in general, of human activity, whether strictly commercial or otherwise.

Therefore, it is not enough to acquire, possess or use in any way the illicitly obtained proceeds to commit the offence of laundering. It is necessary to consider:



1.º) to the suitability of the conduct charged for incorporating illicit assets into the economic traffic; and

2.º) that this suitability is covered by the intention of the perpetrator, through his intention to make the profits obtained profitable in secure financial channels. From the handling of cash or the simple possession of it, it cannot be deduced that the intention is to conceal its origin.

From the aforementioned perspective, the proven fact of the sentence does not refer to the elements required to subsume the act in the criminal type of art. 301 PC. The grounds of the judgement, in which the origin of the goods is alluded to tangentially, is not the space in which the factual data necessary for subsumption in the criminal rule should appear, as the fact that can be subsumed in the criminal rule is the one expressly declared proven and should appear in the corresponding section of the factual background. The factual data contained in the grounds, the proper content of which is the motivation of the subsumption, of the authorship or participation, of the degree of execution or of the concurrence of modifying circumstances, may contain such data with the sole exception of the addition of the fact and in the case of factual elements that allow for acquittal".

7.1.2. As for the ground for refusal of extradition consisting of the statute of limitations.

The ground for refusal of extradition consisting of the statute of limitations, provided for in Article 10 of the EEC, is not applicable to the Jersey criminal legislation, and to the Spanish legislation, as regards the offence of money laundering. With regard to the possible offences of fraud against public finances, there is a statute of limitations according to Spanish criminal law, with regard to the facts prior to 4 March 2019. This is justified below separately in respect of the criminal laws in Jersey and Spain.

1. As regards the law of the Bailiwick of Jersey.

The extradition request, based on the legislation of that country, which is transcribed below, must be complied with.

"I confirm that there is no time limit for the bringing of an indictment in respect of the offences for which this extradition is sought. Since 1999 (subject to any regulations of other statutory provisions not applicable to this case), the statute of limitations for proceedings relating to offences in Jersey has ceased to exist, pursuant to Article 2 of the Jersey Criminal Procedure (Limitation of Offences) Law 1999. The legislation can be found in Annex J."



2. As for Spain.

The statute of limitations for the offence is 10 years, in accordance with Article 131.1, third paragraph of the Criminal Code, as far as money laundering is concerned.

The facts took place, as regards the oldest ones, between 3 March 2014 and 1 September 2016, with a criminal continuity between them, and as regards the most recent ones, according to the description contained in the extradition request, on 27 August 2018.

As for the offences against public finances, since the aggravated subtype of article 305 bis, which provides for the same limitation period of 10 years, is not applicable, the limitation period would be 5 years in accordance with article 131.1. fourth paragraph of the Criminal Code. This would mean that the offences would be time-barred (if the amount defrauded exceeds 120,000 euros) as of 4 March 2019, given that it was not until 4 March 2024 when the defendant was personally notified in Alicante, Spain, with the aim of summoning him to appear before the Royal Court on 13 March 2024; a procedural action which, in accordance with the provisions of Article 132.2 and 3 of the Criminal Code, interrupts the statute of limitations.

7.1.3. Observance of the principle of speciality.

The principle of speciality is satisfied insofar as the request refers to the specific facts that have been described, without the request for surrender making any reference to other possible criminal offences not listed in the extradition request.

7.2. Requirements relating to the requested person

7.1. The requested person, as identified above, is of full age and is a British national.

7.3. Requirements relating to procedural matters

7.3.1. The offence for which extradition is requested is not of a political or military nature, nor are there substantial grounds for believing that the extradition request is motivated by the purpose of prosecuting or punishing the requested person for such an offence. Or that there are grounds under the guise of an ordinary offence for unjust persecution based on religious, political or racial grounds.



religious, political or racial opinions. The provisions of Articles 3 and 4 of the EWC, which provide as follows, therefore, do not apply:

"ARTICLE 3

Political offences

1. Extradition shall not be granted if the offence for which extradition is requested is considered by the requested Party to be a political offence as an act related to such an offence.

2. The same rule shall apply if the requested Party has substantial grounds for believing that the request for extradition for an ordinary offence has been made for the purpose of prosecuting or punishing a person on account of race, religion, nationality or political opinions or that the situation of such a person is likely to be aggravated by one or other of these considerations.

3. For the application of this Convention, an attempt upon the life of a Head of State or a member of his family shall not be regarded as a political offence.

4. The application of this Article shall not affect the obligations which the Parties have entered into or may in the future enter into under any other international Convention of a multilateral character.

ARTICLE 4

Military offences

Extradition for military offences which do not constitute ordinary offences shall be excluded from the scope of this Convention.

The facts for which extradition is requested constitute, according to Jersey's punitive perspective, ordinary offences. There is no evidence to suggest that the extradition requested by the Jersey judicial authorities was politically motivated.

7.3.2. Principle of non-surrender of the national, provided for in Article 6. 1 (a) of the ECHR, which states that:

"Any Contracting Party shall have the power to refuse the extradition of its nationals".

The requested person is a British national. The principle therefore does not apply.



7.3.3. As regards territoriality, the acts took place on the Island of Jersey in respect of the money laundering and on British territory in respect of the predicate offence(s). The exception provided for in Article 7 of the EWC, which reads as follows, does not therefore apply:

"The requested Party may refuse the extradition of the requested person on account of an offence which under its law has been committed in whole or in part in its territory or in a place assimilated to its territory.

1. Where the offence for which extradition is requested is committed outside the territory of the requesting Party, extradition may be refused only if the law of the requested Party does not authorise the prosecution of an offence of the same type committed outside its territory or does not authorise extradition for the offence which is the subject of the request.

The non-application of the above clause is a consequence of the following:

1. The Respondent is a British citizen.
2. The Island of Jersey is a territory assimilated to that of the United Kingdom, of which it forms part for the purposes of the application of international treaties and conventions, to which it is a party through the United Kingdom, a subject of international law.
3. Part of the criminal offences (money laundering offence) have taken place entirely in the Island of Jersey.
4. The remainder of the criminal offences (tax fraud offences) have taken place in an assimilated territory.
5. The Jersey Courts therefore have jurisdiction to prosecute them.

7.3.4. *Ne bis in idem* principle. The principle referred to in Article 9 of the ECHR, which provides as follows, does not apply:

"Extradition shall not be granted if the person sought has been finally sentenced by the competent authorities of the requested Party for the act or acts for which extradition is requested. Extradition may be refused if the competent authorities of the requested Party have decided not to prosecute or to terminate the proceedings pending for the same act or acts.

It is clear that the principle does not apply. The facts took place outside Spanish national territory, and were committed by a British citizen, without Spanish jurisdiction being competent to hear them, in accordance with Article 23 of the LOPJ. The defendant has not, therefore, been tried in Spain for these acts.



7.4. Compliance with legal formalities.

The formal requirements set out in Article 12 of the ECHR have been met. In effect, the extradition request has been sent through diplomatic channels and is accompanied by the documentation listed *above*.

8. Conclusion

An order should be made declaring the extradition of the requested person to the Jersey judicial authorities to be inadmissible.

In view of the foregoing,

The Public Prosecutor's Office requests the Chamber to consider that this document has been filed and that the transfer has been granted, in order to continue the proceedings in accordance with the provisions of the LEP, until an order is issued to reject the request for extradition of the defendant **Martin John Hill** for prosecution for the offences of money laundering and, where appropriate, tax fraud (swindling), in accordance with the Arrest Warrant issued by the Royal Court of Jersey on November 2024, Samedi Division, PC 2024/035, where appropriate, tax fraud (fraud), pursuant to the Arrest Warrant issued by the Royal Court of Jersey on 21 November 2024, Samedi Division, PC 2024/035, pursuant to the Arrest Warrant issued by the Royal Court of Jersey on 21 November 2024, Samedi Division, PC 2024/035.

In Madrid, 25 June 2025

Joaquín González-Herrero González
Public Prosecutor of the Audiencia
Nacional (National High Court)

OTHER SAYS: In accordance with the provisions of Article 13 of the EWC, the judicial authority of the Island of Jersey should be requested to provide this Court with the following necessary additional information within the time limit indicated:

1. Whether the surrender relates to the prosecution of the defendant for the money laundering offences that took place in Jersey or whether it also extends to previous breaches of UK tax law in relation to VAT.
2. Identification of the tax years in which the tax offences occurred.
3. the amounts defrauded in respect of each of the tax years in which the fraud has occurred



Place and date *above*.

Joaquín González-Herrero González
Prosecutor of the Audiencia Nacional
(National High Court)