

354.3a Sentencing Guidelines Council guideline

Fraud, Bribery and Money Laundering Offences Guideline 2014, see www.banksr.com Other matters Guideline tab This guideline applies to [Fraud Act 2006 s 1](#), [Theft Act 1968 s 17](#), (false accounting) [Value Added Tax Act 1994 s 72](#), [Taxes Management Act 1970 s 106A](#), [Customs and Excise Management Act 1979 s 50, 170 and 170B](#), and cheating the public revenue. In force 1 October 2014.

354.15 Duty evasion Cigarettes and tobacco

R v Worboys 2014 EWCA Crim 1429 D changed his plea to guilty to conspiracy to evade duty on tobacco. There were 22 defendants and there was a £5m duty loss. Large consignments of tobacco were imported from the continent. D was a driver and delivered 16-17 consignments of smaller loads into this country. His consignments were goods involving £4+m worth of duty¹. D was paid £250 a trip with travel costs. The Judge started at 6 years for the top end and started at 4 years for the bottom end. Held. D was not a planner or an organiser. We start at 2½ years, not 5½. Giving 6 months for the personal mitigation and 25% credit, it's 18 months.

¹ In para 5 the judgment says D only delivered a fraction of the imported goods. What the situation was is unclear. Ed.