The Criminal Lawyer ® UK00003361350) ISSN 2047-8049
Published by SALLY RAMAGE® WIPO-900614
Double Issue 252 & 253 - September 2021 to March 2022

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Lagos’ Public Complaints & Anti-corruption Commission Act 2021

In April 2021 the Lagos State House of Assembly passed the Public Complaints and Anti-corruption Bill. The government’s objective is to strengthen the culture of accountability and transparency in the expenditure of public funds generated in Lagos.

Lagos State Public Complaints and Anti-corruption Commission

This new statute established a new agency, the Lagos State Public Complaints and Anti-corruption Commission. Its members will be appointed by the governor. This Commission will have the authority to investigate Lagos government departments, agencies and local governments; corporations established or owned by the state government and persons employed by such bodies; to prosecute acts of corruption, financial crimes and offences relating to the administration of justice within the state of Lagos in Nigeria as revealed by such investigations.

Provisions of the 2021 Act

One provision of the new legislation has attracted negative commentary is that the new law permits this new commission to take over the "investigation of all Anti-Corruption and Financial Crimes cases involving the finances and assets of Lagos State Government being investigated by any other Agency".

Investigations being conducted by other law enforcement agencies (all of which are federal agencies) may by mandate, be taken over by the new Commission. In media statements that accompanied the revelation of this new law, the Lagos government stated its belief that the law, and the body established to enforce its provisions, will assist in the effort to entrench accountability in governance and check malfeasance among officers entrusted with public resources. The law is the first of its kind to be enacted by any state in Nigeria. Hitherto, only federal legislation has established specific legal framework for the prosecution of acts of corruption and economic and financial offences. The Economic and Financial Crimes Commission and the Independent Corrupt Practices Commission were both created by federal legislation.

The law prefaces many of the provisions that confer specific powers on the Commission and that create specific offences with the words "subject to the provisions of the Constitution". State governments may legislate upon financial crimes and corruption matters as these subjects are not included in either the exclusive or concurrent legislative lists in the Constitution. They are residual matters within the legislative competence of state legislatures. This new 2021 law is specific in that it provides only for the investigation and prosecution of crimes relating to Lagos state funds and assets.

High-profile individuals prosecuted or investigated by federal agencies re Lagos state assets

Nigeria returned to civilian governance in 1999. Since then, Lagos has been governed by the same political party which continues to be led by the first governor elected under the 1999 Constitution. Allegations that this governor has engaged in corruption and other criminal conduct relating to his time in office and subsequently. No charges are pending against him and there is no known federal investigation of him. The state government has not yet announced the
members of the new Commission. The Commission has not yet begun work. The bill may have been motivated jurisdiction disputes and in advance of elections scheduled for 2023.

ENDS+

The United States - United Kingdom Income Tax Treaty- Kicking In

Sally Ramage

This article was published on Monday in 2006, one of 51 articles the author had published on the website at www.Mondaq.com but all 53 articles I had since to remove .This article (republished below) appears relevant today in light of the UK’s dismal failure to create new trade agreements with the United States, now that the United Kingdom is no longer a Member State of the European Union. The UK government ought to be alerted that there are citizens of the UK who do know something about international trade, including derivatives trade occurring in London by dint of the fact that it is common knowledge that one-fifth of the UK’s GNP is produced by invisible trade and half of that produced the UK’s financial services business. For decades it has been known that the UK is more dependent on invisibles than any other of the top rich countries, which highlights the slap-dash highly risky way that the UK hurried away from the European Union (EU) without carrying out very serious and relevant research beforehand. Boris Johnson thought that being out of the EU would mean unencumbered freedom to contract. But freedom to contract does not mean unregulated trade. That would create anarchy. Rather, freedom to contract, especially in invisibles, is only successful through continuous vigilant and judicious regulation, monitoring and adjustments. Freedom to contract is not for crooks and con artists-they will reach a sticky end.

The U.S Federal government has long since restricted freedom of contract in derivatives since their fundamental principle that makes U.S. trading in futures contracts only possible on authorised exchanges. There are many levels of regulation and it is no longer easy for loophole spivs to succeed in the long term.

Recent news includes:

"Britain’s Serious Organised Crimes Agency has identified the top 130 crime barons it wants to put out of business. The SOCA has narrowed down an original list of more than 1000 names to pinpoint its targets".

Around this time, there were also other relevant news headlines:

"US wins fast-track rights in fraud case" (The article stated that ‘the United States government had won a High Court battle for the right to bring fast-track extradition proceedings against a couple, friends of Baroness Thatcher and who were guests of the Reagans at the White House’).

Another headline stated:

"New rules will make intercepted emails and wiretaps admissible in court; move brings UK into line with USA and many EU countries.”
It is time to look again at the little-known US-U.K. Income Tax Treaty of 2003. This little-known income tax treaty between the United States and the United Kingdom, and its related protocol has been in force since 2003. The tremendous amount of trade between the United States and the United Kingdom, particularly in the banking and insurance sector, makes for enormous implications.

**Highlights of this tax Treaty**

* The elimination of the dividend withholding tax on amounts paid by certain U.S. corporations to U.K. shareholders. Dividends from U.S. corporations are generally subject to a 30 percent withholding tax. The rate is reduced to 15 or 5 percent under the existing treaty. There is no dividend withholding tax under U.K. law. The US-U.K. Tax Treaty 2003 allows dividends paid by a U.S. corporation to its UK shareholders to be exempt from U.S. taxation.

In order to prevent forum shopping, the US-U.K. Tax Treaty 2003 imposes an additional holding requirement on companies that qualify for benefits under either the active conduct of a trade or business or under the ownership-base erosion test. The zero rate would apply if the beneficial owner of the dividends is a company that has owned shares for a 12-month period ending on the date the dividend is declared representing 80 percent or more of the voting power of the company paying the dividends and has owned (directly or indirectly) such voting percentage prior to October 1, 1998. In keeping with the changes in U.S. tax law regarding securities lending transactions, the term "dividends" includes any item which, under the laws of the country in which the company paying the dividend is resident, is treated as a dividend or a distribution of a company.

* The adoption of a limitation of benefits (LOB) and provision that are similar to that which has been included in most recent U.S. treaties.

Article 23 contains a limitation on benefits clause similar to that contained in many other treaties. A person that is not a "qualified person" will not be able to avail itself of the 2003 US-U.K. Tax Treaty. Although LOB clauses are familiar concepts in the context of U.S. treaties, this is the first time a LOB clause has been included in a U.K. treaty. A resident is a "qualified person" for a "taxable" or "chargeable" period only if such resident is either

a. an individual;
b. a qualified governmental entity;
c. a company, if (i) the principal class of its shares is listed or admitted to dealings on a recognized stock exchange and is regularly traded on one or more recognized stock exchanges, or (ii) shares representing at least 50 percent of the aggregate voting power and value of the company are owned directly or indirectly by five or fewer publicly traded companies, provided that, in the case of indirect ownership, each intermediate owner is a resident of either the United States or the United Kingdom;
d. a person other than an individual or a company, if (i) the principal class of units in that person is listed or admitted to dealings on a recognized stock exchange and is regularly traded on one or more recognized stock exchanges, or (ii) the direct or indirect owners of at least 50 percent of the beneficial interests in that person are publicly-traded companies or publicly-traded persons other than companies;
e. a pension scheme, plan or similar arrangement, or an organization established exclusively for religious, charitable, scientific, artistic, cultural, or educational purposes provided that in the case of a pension scheme, plan or similar arrangement, more than 50 percent of the person’s beneficiaries, members or participants are individuals who are residents of either the United States or the United Kingdom;
f. a person other than an individual, if (i) on at least half the days of the taxable or chargeable period, persons who are qualified persons by reason of being an individual, qualified governmental entity, a publicly-traded company or entity or a person described in paragraph (e)
above, own, directly, or indirectly, shares or other beneficial interests representing at least 50 percent of the aggregate voting power and value of that person and (ii) less than 50 percent of the person’s gross income for the taxable or chargeable period is paid or accrued, directly or indirectly, to persons who are not residents of either the United States or the United Kingdom in the form of payments that are deductible in the country of which the person is a resident (but not including arm’s length payments in the ordinary course of business for services or tangible property and payments in respect of financial obligations to banks, provided that where such bank is not a resident of the United States or the United Kingdom such payment is attributable to a permanent establishment of that bank located in one of such countries); or
g. a trust, if at least 50 percent of the beneficial interests in the trust is held by persons who are either: (i) qualified persons by reason of being an individual, qualified governmental entity, a publicly-traded company or entity or a person described in paragraph (c) above (ii) equivalent beneficiaries, provided that less than 50 percent of the gross income arising to such trust for the taxable or chargeable period is paid or accrued, directly or indirectly to persons who are not residents of either the United States or the United Kingdom in the form of payments that are deductible in the country in which that trust is a resident (but not including arm's length payments in the ordinary course of business for services or tangible property and payments in respect of financial obligations to banks, provided that where such bank is not a resident of the United States or the United Kingdom, such payment is attributable to a permanent establishment of that bank located in one of such countries).

*A person, who is not a qualified person, may be entitled to benefits if at least 95 percent of the aggregate voting power and value of the shares of the company are owned, directly or indirectly, by seven or fewer persons who are "equivalent beneficiaries".

A person will qualify as an "equivalent beneficiary," if, in addition to the requirements set out below, such person is a resident of a Member State of the European Community or of a European Economic Area state or of a party to the North American Free Trade Agreement ("NAFTA"), but only if one of two alternative tests is satisfied. The European Community includes Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden and the United Kingdom. Several Eastern European countries will be admitted in 2004. The European Economic Area includes Iceland, Liechtenstein and Norway. The signatories to NAFTA are Canada, Mexico and the United States.

In order to qualify as an equivalent beneficiary, such person must be entitled to "all the benefits" of a comprehensive convention between the Member State of the European Community or a European Economic Area state or any party to NAFTA and the country from which the benefits of the New Treaty are claimed. So, if a U.K. corporation is owned by a German corporation, it must qualify for benefits under the Germany - U.S. treaty. However, if such treaty does not contain a comprehensive LOB provision, the person will be an equivalent beneficiary only if that person would be a qualified person (and in the case of trusts, without applying the ownership test for equivalent beneficiaries if such person were a resident of the United Kingdom or the United States).

Even though a person may not be a qualified resident, he will be entitled to the benefits of the treaty with the respect to an item of income, profit, or gain, if such person is engaged in the active conduct of a "trade or business" and the income is derived in connection, with, or is incident to that trade or business and such person satisfies any other specified conditions required to obtain such benefits. (Income includes pension as per Article 17 (Pensions, Social Security, Annuities, Alimony, and Child Support), paragraph 1 of Article 18 (Pension Schemes) the benefits conferred by a Contracting State under paragraph 2 of Article 18 (Pension Schemes) A former citizen or long-term resident whose loss of citizenship or long-term resident status had as one of its principal purposes the avoidance of tax (as defined under the laws of the
Contracting State of which the person was a citizen or long-term resident) shall be treated for the purposes of paragraph 4 of this Article as a citizen of that Contracting State but only for a period of 10 years following the loss of such status. This paragraph shall apply only in respect of income from sources within that Contracting State (including income deemed under the domestic law of that State to arise from such sources).

*The managing of investments for the resident's own account does not count for these purposes, unless the activities are banking, insurance or securities activities, carried on by a bank, insurance company or a registered securities dealer.*

This active trade or business provision will only apply if the trade or business activities in the country of residence are substantial in relationship to the trade or business in the other country.

* *Trade* or *businesses not defined*

The term "trade or business" is not defined in the 2003 US-UK Treaty. Undefined terms have the meaning that they have under the law of the country that applies the provision. The Technical Explanation states that the U.S. competent authority will refer to the regulations issued under section 367(a) of the Internal Revenue Code to define the term "trade or business." This, therefore, is a unified group of activities that constitute or could constitute an independent economic enterprise carried on for profit. A corporation generally will be considered to carry on a trade or business only if the officers and employees of the corporation conduct substantial managerial and operational activities.

A resident of either the United States or the United Kingdom may be granted tax treaty benefits if the "competent authority" of the other country determines that the establishment, acquisition or maintenance of such resident and the conduct of its operations did not have as one of its principal purposes the obtaining of benefits under the New Treaty. Prior to denying a person benefits under this provision, the competent authority will consult with the other competent authority. In the United States, the Assistant Commissioner (International) serves as the competent authority.

*Article 23(5) denies the benefits of the Treaty to the disproportionate part of the income earned by certain companies*

A company is subject to this provision if it meets two tests. First, it must have outstanding a class of shares which is subject to terms or other arrangements which entitle its holders to a larger portion of the company’s income, profit, or gain in the other country than the holders would be entitled in the absence of such terms or arrangement.

The disproportionate part of the income of the company is the excess portion of the company’s income, profit, or gain from the other country to which the holders are entitled, above that to which they would otherwise be entitled. The Technical Explanation illustrates this with an example of a company resident in the United Kingdom having tracking stock that pays dividends based upon a formula that approximates the earnings and profits of a U.S. subsidiary. The example concludes that the U.K. Company is subject to Article 23(5), with respect to the dividends received from its U.S. subsidiary.

A company meets the second part of the test if 50 percent or more of the voting power and value of the class of shares in question is owned by persons who are not "equivalent beneficiaries".

* A special provision dealing with the application of the treaty benefits to amounts which are received by hybrid entities, such as interest, and which may bring uncertainty in the application of this US-UK Treaty.

The Interest article generally precludes withholding at source. Interest is defined to include income from debt claims of every kind, "whether or not carrying a right to participate in the debtor's profits. However, interest that is determined by reference to receipts, sales, income, profits or other cash flows of the debtor or a related person, to any change in the value of any profit of the debtor or a related person or to any dividend, partnership distribution or similar
payment made by a debtor to a related person, may be taxed at a rate not exceeding 15 percent. The exemption from source country taxation does not apply if the beneficial owner of the interest carried on business through a permanent establishment in the source country and the interest paid is attributable to the permanent establishment. In that case, the interest is taxed as business profits.

*Arm’s length principle*

Also, any amount of interest paid in excess of the arm’s-length interest is taxable according to the other provisions. For example, excess interest paid to Parent Corporation may be treated as a dividend under local law, and thus, entitled to the benefits of the dividends article. Interest in an ownership vehicle used for the securitization of real estate mortgages or other assets may be subject to withholding tax to the extent that the amount of interest paid exceeds the return on comparable debt instruments as specified in the paying country’s domestic law.

*Conduit provisions which will deny treaty benefits in certain back-to-back arrangements*

The 2003 US-UK Tax Treaty includes an anti-conduit rule that can operate to deny the benefits of the dividends article (Article 10), the interest article (Article 11), the royalties article (Article 12), the other income article (Article 22), and the insurance excise tax provision of the business profits article (Article 7(5)). It is a significant innovation and will add to the complexity involved in interpreting the various provisions. Article 3(1)(n) defines the term "conduit arrangement" as a transaction or series of transactions that meets both of the following criteria: (1) a resident of one contracting state receives an item of income that generally would qualify for treaty benefits, and then pays (directly or indirectly, at any time or in any form) all or substantially all of that income to a resident of a third state who would not be entitled to equivalent or greater treaty benefits if it had received the same item of income directly; and (2) obtaining the increased treaty benefits is the main purpose or one of the main purposes of the transaction or series of transactions.

*The denial of double taxation relief for situations in which shares have been sold pursuant to a "sale-repurchase" agreement and hybrid entities.*

The New Treaty includes excise taxes within the definition of covered taxes. However, the Business Profits article precludes taxation of an enterprise in the absence of a permanent establishment. Thus, payments made to UK insurers or reinsurers that do not have a U.S. permanent establishment would not be subject to tax. Further, under an explicit provision of the Business Profits article, insurance and reinsurance transactions are not subject to the excise tax even if the UK Company has a U.S. permanent establishment. However, under Article 7(5), if such policies are entered into as part of a conduit arrangement, the United States may impose excise tax on those policies unless the premiums in respect of those policies are, or are part of, the income of a permanent establishment that the UK enterprise has in the United States. The Joint Committee Explanation notes that insurance excise does not apply to amounts that are subject to U.S. income tax in the hands of a foreign insurer or reinsurer pursuant to an election to be taxed as a domestic corporation under section 953(d) or pursuant to an election under section 953(c) to treat related person insurance income as effectively connected to the conduct of a U.S. trade or business.

**Anti-conduit rules of regulation Section 1.881-3**

The Technical Explanation states that the anti-conduit rule is intended to apply to cases where a resident of a country receives an insurance premium, and then pays substantially all of that premium to a resident in a third state who would not be entitled to equivalent benefits if it received the insurance premium directly. However, a transaction will not fall within the conduit rules, unless the main purpose or one of the main purposes of the transactions was the obtaining of increased benefits. The Technical Explanation states that the United States will interpret the "main purpose" requirement in a manner consistent with the anti-conduit rules of regulation.
Section 1.881-3, as it may be amended from time to time, and other domestic anti-abuse rules that look to the purposes of a transaction. However, the current conduit rules do not apply to the insurance excise tax. The introduction of the conduit rule to insurance transactions will vastly complicate transactions to the extent the insurer reinsures some or all of its risk to a resident of a third country, such as Bermuda.

**Fiscally-transparent entities**

The 2003 US-UK Treaty contains provisions dealing with fiscally transparent entities. Under Article 1(8), an item of income, profit or gain derived through a person that is fiscally transparent under the laws of either country shall be considered to be derived by a resident of a country to the extent that the item is treated for the purposes of the taxation law of such country as the income, profit or gain of a resident. In the withholding context, the only country that is relevant is the country of the payee’s residence, not the payor’s. The rule is broad and contemplates that entities such as limited liability companies may be treated as pass-throughs (for example, for U.S. tax purposes) even though one country (for example, the United Kingdom) treats them as entities. If a U.K. company pays interest to an entity that is treated as fiscally transparent for U.S. tax purposes, the interest will be considered derived by a resident of the U.S only to the extent that the taxation laws of the United States treat one or more U.S. residents as deriving the interest for U.S. tax purposes.

The diplomatic notes applicable to Article 24 (Relief from Double Taxation) recognize the right of the source country to tax an item of income, profit or gain derived through another person (the entity) which is fiscally transparent under the laws of either country, and permit the other country to tax (a) the same person; (b) the entity; or (c) a third person with respect to that item. In such case, the tax paid will be eligible for the foreign tax credit. Accordingly, the diplomatic notes confirm that paragraph 8 does not prevent a country from taxing an entity that is treated as a resident of that country under its tax law.

**Pensions**

The 2003 US-UK Treaty contains several favourable provisions applicable to deferred compensation plans. It is intended to remove barriers to the flow of personal services between the United States and United Kingdom that could otherwise result from discontinuities in the law of the respective countries regarding the deductibility of pension contributions. There is no comparable set of rules in the OECD Model.

First, neither country may tax residents on pension income earned through a pension scheme in the other country until such income is distributed.

For example, if a U.S. citizen contributes to a U.S. qualified plan while working in the United States and then establishes residence in the United Kingdom, the United Kingdom cannot tax the plan’s earnings and accretions with respect to that individual. Rollovers to other pension plans are not treated as distributions.

When a distribution is received, it is taxable in the recipient’s country of residence.

Second, an individual who exercises employment or self-employment in either the United States or the United Kingdom can deduct or exclude from income in that country contributions made by or on behalf of the individual during the period of employment or self-employment to a pension scheme established in the other country. Thus, for example, if a participant in a U.S. qualified plan goes to work in the United Kingdom, the participant may deduct or exclude from income in the United Kingdom contributions to a U.S. qualified plan made while the participant works in the United Kingdom. This only applies, however, to the extent of the relief allowed by the host country (e.g., the United Kingdom, in the example) for contributions to a pension scheme established in that state similarly, payments made to the plan by or on behalf of the individual’s employer during such period are not treated as part of the individual’s taxable income and are allowed as a deduction in computing the business profits of the employer in the other country. For example, if a participant in a U.S. qualified plan goes to work in the United Kingdom, the participant’s employer may deduct from its business profits in the
United Kingdom contributions made to a U.S. qualified plan for the benefit of the employee while the employee renders services in the United Kingdom.

As in the case above, this rule applies only to the extent of the relief allowed in the host country for contributions to pension schemes established in that country.

Therefore, when the United States is the host state, the exclusion of employer contributions from the employee's income under this rule is limited to elective contributions not in excess of the amount specified in section 402(g), deductions of employer contributions is subject to the section 415 and 404 limitations, and the section 404 limitation is calculated as if the individual were the only employee in the plan.

There are two limitations on this provision.

First, this provision only applies, however, if contributions by or on behalf of the individual or by or on behalf of the individual’s employer were made to the pension before the individual began employment or self-employment in the country where services are performed.

Second, the competent authority of the other country must agree that the plan generally corresponds to a pension plan recognized for tax purposes by that country.

*Branch Profits*

The 2003 US-UK Tax Treaty prevents the United States from imposing a tax on dividends paid by a U.K. company unless such dividends are paid to a resident or are attributable to a permanent establishment in the United States.

This provision generally overrides the ability of the United States to impose a second level withholding tax on the U.S. source portion of dividends paid by a U.K. corporation.

The United States is allowed to impose the branch profits tax at a rate of 5 percent where a U.K. corporation has a permanent establishment in the United States or is subject to tax on a net basis on income from real property or gains from the disposition of interests in real property. The tax will be imposed on the dividend-equivalent amount as defined in the Internal Revenue Code.

The branch profits tax will not be imposed in cases where the zero rate would have been available if the U.S. business had been conducted by a separate U.S. subsidiary. In addition, the branch profits tax will not apply to a company which is a qualified person by reason of the publicly-traded prong of the LOB article (Article 23(2)(c)), or to a company entitled to benefits under the derivative benefits article (Article 23(3)) or the competent authority discretionary test of Article 23(6). Thus, a U.K. company that might otherwise be subject to the branch profits tax may be exempted from such tax if the branch was established in the United States before October 1, 1998 and certain other conditions are met. In contrast, the branch profits tax will apply if a U.K. corporation takes over, after October 1, 1998, the activities of a branch belonging to a third party, unless the U.K. company is a qualified person under Article 23(2)(c), relating to publicly-traded corporations or under Article 23(3), relating to derivative benefits, or under Article 23(6), relating to eligibility for benefits by the competent authorities. The United Kingdom currently does not impose a branch profits tax. If the United Kingdom were to impose such a tax, the base of such a tax would be limited to an amount analogous to the U.S. dividend equivalent.

*Article 24*

Article 24 provides relief from double taxation through a combination of direct and indirect foreign tax credits.

Indirect credits are generally allowable when dividends are paid to a shareholder in another jurisdiction for taxes paid by the jurisdiction of the paying corporation. Under the double taxation article, an indirect credit is generally allowable where a U.S. company owns 10 percent or more of the voting stock of a U.K. company. A similar provision applies for dividends paid to U.K. shareholders by U.S. companies. The double taxation provisions preclude application of double taxation relief for a cross-border financing technique commonly used involving a sale-
repurchase transaction. Sale-repurchase transactions are an example of a cross-border arbitrage technique that has gained favour in recent years.
In the transaction, the recipient takes the position that the transaction is the purchase of shares. The seller takes the position that the transaction is a financing. The U.S. tax position that the transaction is a financing is based on an analysis of the benefits and burdens associated with ownership of the shares. The 2003 US-UK Treaty provides that the United Kingdom need not allow a U.K. shareholder foreign tax credit relief for the underlying tax paid by the U.S. corporation where: (i) both the United States and the United Kingdom treat one of their residents as the beneficial owner of the dividend and (ii) the United States has allowed a deduction to a U.S. resident in respect of an amount determined by reference to the dividend.

References
ENDS+

POLICE CORRUPTION

by
DONALD CAMPBELL,
BARRY ROSE PUBLISHERS, London 2002

Book review by SALLY RAMAGE®

Legislation
UK Contempt of Court Act 1981.
UK Nationality Act 1981.
UK Obscene Publications Act 1959.
UK Obscene Publications Act 1964.
UK Perjury Act 1911.
UK Police (Misconduct) Regulations 1999.
UK Prevention of Corruption Act 1906

10
UK Public Bodies Corrupt Practices Act 1889.

Case law
R v Bellman [1989],
R v Dryden [1995] All ER.

I had read Police Corruption in 2002 but had no time to write this review before now. Donald
Campbell has authored and co-authored other books, including
The Investigation of Fraud; Police: the exercise of Power, and International Maritime Fraud.
Donald Campbell’s book Police Corruption facilitates public awareness of police corruption. This
has been an uncomfortable law book to review because one does not like to ‘upset the apple-cart’,
but it needed to be written and to be reviewed.
There are 20 Chapters in this 263-page book of comparative law and it deals with corruption in

The London Met
The London Metropolitan Police has been known for criminality ever since James Morton
wrote Bent Coppers, published by Little Brown and Company in London in 1993, which analysed
the UK police from the year 1901 to the year 1993. Donald Campbell applies the UK Obscene
Publications Acts 1959 and 1964; UK Prevention of Corruption Acts 1906 and 1916; and
UK Police (Misconduct) Regulations 1999 in his analysis of the Met.
However, it is a shame that Campbell did not acknowledge the UK Anti-Terrorism, Crime and Security Act 2001, s.109 which deals with bribery and corruption
and states:

“109. Bribery and corruption committed outside the U.K.
(1) This section applies if -
(a) a national of the United Kingdom or a body incorporated under the law of any part of
the United Kingdom does anything in a country or territory outside the United Kingdom, and
(b) the act would, if done in the United Kingdom, constitute a corruption offence (as defined
below).
(2) In such a case -
(a) the act constitutes the offence concerned, and
(b) proceedings for the offence may be taken in the United Kingdom.
(3) These are corruption offences -
(a) any common law offence of bribery;
(b) the offences under section 1 of the Public Bodies Corrupt Practices Act 1889 (corruption
in office);
(c) the first two offences under section 1 of the Prevention of Corruption Act 1906 (bribes
obtained by or given to agents).
(4) A national of the United Kingdom is an individual who is -
(a) a British citizen, a British overseas territories citizen, a British National (Overseas) or a
British Overseas citizen,
(b) a person who under the British Nationality Act 1981 is a British subject, or
(c) a British protected person within the meaning of that Act.”

What is terrorism?
Terrorism as per UK Terrorism Act 2000, sections 1(1) and (2) means-
(1) the use or threat of actions where the action
involves serious violence against a person, or involves serious damage to property, or endangers a
person’s life, other than that of the person committing the action, or, endangers a person’s life, other
than that of the person committing the action, or, creates a serious risk to the health or safety of the
public or a section of the public, or, is designed seriously to interfere with or seriously disrupt an
electronic system, and,
(2) the use or threat is designed to influence the government or an international governmental
organisation or to intimidate the public or a section of the public or involves the use of firearms or
explosives.

The author could have included R v Loosley, Attorney General’s Reference No.3 of 2002, a case
of corruption of police dealing with informers, which case law states at para.60:
“Controlled informers undertake entrapment activities unsupervised carries great danger, not merely
that they will try to improve their performances in court, but of oppression, extortion and
corruption…”

Another case that could have been used in this book is R v Dryden [1995] All ER, about
allegations of police corruption. R v Bellman [1989] is another example. Another missed case is
Tsang Ping-nam v R [1981] 1 WLR 1462. In Tsang Ping-nam, a police officer had made
contradictory statements in the course of an investigation into corruption in the police force
and at the trial of his police colleagues on charges of corruption. His statement implicated his
colleagues but his evidence at the trial exonerated them. The fact that a person has either given
false information to investigating officers or has committed perjury (denying on oath the truth
of what he told the investigating officers) cannot, of itself, found a charge of attempting to
pervert the course of public justice in relation to the prosecution he gave information about or
evidence in. If perjury cannot be proved, the prosecution cannot be allowed to circumvent the
statutory safeguard, as to the proof of falsity, by charging attempting to pervert. The police
officer was charged with and convicted of an attempt to pervert the course of justice.

Attempting to Pervert
The caselaw states:
“…we would not consider that the offence of attempting to pervert the course of justice would
necessarily be committed by a person who
tried to persuade a false witness, or even a witness be believed to be false, to speak the truth or to
refrain from giving false evidence. Secondly …we think that however proper the end, the means must
not be improper. Even if the intention of the meddler with a witness is to prevent perjury and
injustice, he commits the offence if he meddles by unlawful means. Threats and bribery are the means
used by offenders in the cases, and any pressure by those means - or by force, as for example by
actually assaulting or detaining a witness - would, in our opinion, be an attempt to pervert the
course of justice by unlawfully or wrongfully interfering with a witness. If be alters his evidence or
will not give it "through affection, fear, gain, reward or hope or promise thereof" …, the course of
justice is perverted, whether his evidence is true or false and whether or not it is believed to be so by
him who puts him in fear or hope. Where the attempt is to get a witness positively to give false
evidence, the offence is an offence against section 7 of the Perjury Act 1911…”

12
**Police inquiry not part of administration of justice**

If a police investigation establishes that no offence has been committed, the inquiry is still part of the administration of justice. The concealment or destruction of evidence relevant to an investigation is clearly an act which has a tendency to pervert an investigation by turning it from its right course. To hold otherwise would mean that a person who destroyed the only evidence of a crime before an investigation began would not commit the offence. See R. v. Kiffin [1994] Crim. L.R. 449, CA.

The starting point in any attempt to identify what constitutes contempt of court is the common law; this is the primary source. It is important not to exaggerate the effect of the Contempt of Court Act 1981; this does not affect the basic concept of contempt as established by common law. The principal effects of the 1981 Act were:

(a) to limit liability for contempt under the "strict liability rule" (ss.1-7, together with Sched. 1);
(b) to deem specific conduct to be contempt of court (ss.8 and 9);
(c) to provide limited protection for a witness asked to reveal the source of information contained in a publication for which he is responsible (s.10);
(d) to allow a court to give directions restricting the publication of matters exempted from disclosure in court (s.11);
(e) to provide for offences of contempt of magistrates’ courts (s.12); and
(f) to make provision for penalties for contempt (s.13).

Various other statutory provisions stipulate that certain conduct is contempt of court, or is punishable as if it were criminal contempt of court. See the Criminal Procedure and Investigations Act 1996, s.18 (1) and the Juries Act 1974, s.20 (2). Appeals against conviction and sentence in relation to findings of contempt are governed by the Administration of Justice Act 1960, s.13.

**London’s rotten apple**

Chapter Eleven of the book is titled *London’s Rotten Apple* and deals largely with Sir Paul Condon’s time as Metropolitan Police Commissioner for seven years until the year 2000. Chapter Eleven also discusses the murder of teenager Stephen Lawrence, a high profile case of a young black boy murdered in an alleged racial attack. Under Condon’s leadership an Anti-corruption squad was formed in 1998, and some have alleged that the Metropolitan Police at the time harboured some two hundred and fifty corrupt police officers. In this Chapter, the author Donald Campbell states that the police have UK Police (Misconduct) Regulations 1999 which Campbell describes thus:

“Officers should support their colleagues in the execution of their lawful duties, and oppose any improper behaviour, reporting it where appropriate...”

According to Stones Justices Manual, the Police Regulations 1999 have been succeeded by Police (Conduct) Regulations 2004 (SI 2004/645 amended by SI 2006/594). The 2004 Regulations deal with the conduct of members of police forces, the maintenance of discipline, and procedures where conduct fails to meet the appropriate standard which is defined in Sched 1 to the regulations. The Regulations relate to matters to be dealt with internally by the police, and not by the courts.

**The Police Conduct Regulations 2004**

These 2004 regulations state:

“1-It is of paramount importance that the public have faith in the honesty and integrity of police officers. Officers should therefore be open and truthful in their dealings; avoid being improperly beholden to any person or institution; and discharge their duties with integrity.”
2-Police officers have a particular responsibility to act with fairness and impartiality in all their dealings with the public and their colleagues.

3- Officers should treat members of the public and colleagues with courtesy and respect, avoiding abusive or deriding attitudes or behaviour. In particular, officers must avoid favouritism of an individual or group; all forms of harassment; victimisation or unreasonable discrimination; and overbearing conduct to a colleague, particularly to one junior in rank or service.

4- Officers must never knowingly use more force than is reasonable, nor should they abuse their authority.

5- Officers should be conscientious and diligent in the performance of their duties. Officers should attend work promptly when rostered for duty. If absent through sickness or injury, they should avoid activities likely to retard their return to duty.

6- The police service is a disciplined body. Unless there is good and sufficient cause to do otherwise, officers must obey all lawful orders and abide by the provisions of legislation applicable to the police. Officers should support their colleagues in the execution of their lawful duties, and oppose any improper behaviour, reporting it where appropriate.

7- Information which comes into the possession of the police should be treated as confidential. It should not be used for personal benefit and nor should it be divulged to other parties except in the proper course of police duty. Similarly, officers should respect, as confidential, information about force policy and operations unless authorised to disclose it in the course of their duties.

8- Officers must report any proceedings for a criminal offence taken against them. Conviction of a criminal offence or the administration of a caution may, of itself, result in further action being taken.

9- Officers must exercise reasonable care to prevent loss or damage to property (excluding their own personal property but including police property).

10- Whilst on duty officers must be sober. Officers should not consume alcohol when on duty unless specifically authorised to do so or it becomes necessary for the proper discharge of police duty.

11- Unless police officers are on duties which dictate otherwise, officers should always be well turned out, clean and tidy whilst on duty in uniform or in plain clothes.

12- Whether on or off duty, police officers should not behave in a way which is likely to bring discredit upon the police service”.

Chapters 12-18-New York Police (NYPD)
Chapters Twelve to Eighteen of Police Corruption deal with New York’s police corruption. In the New York Police Department, bribery, especially among narcotics officers, was extremely high.

The dark side of NYPD
Campbell describes in Chapter 18, the dark side of the NYPD even since 1914, when alcohol manufacturing was prohibited in the United States and police took bribes from bootleggers and criminal organisations. By 1970 NYPD were so corrupt that the public insisted on government action and the Knapp Committee was set up to examine and report on police corruption. In 1974, the Mollen Report was published. It stated that such corruption went hand in hand with police brutality. Commissioner Mullen stated that whilst police corruption was usually about money or valuables, police brutality was an abuse of power “and the distinction between them could sometimes be unclear”. The Mollen Report stated that those police officers who were “taking money will more typically be the ones that are giving beatings” and analysed a sample of 234 corrupt police officers in New York.
Australian Police
Chapter 19 is devoted to Australian police corruption. In discussing Australian police corruption, author Campbell cites just one Australian case, that being *The Queen v Rogerson [1992] 174 CLR 268 FC 92/021 (1992) 60 A (Crim) R.429*, a case of police corruption in a drugs crime prosecution. In New South Wales, Australian police corruption was endemic, and led to the establishment of The Royal Commission into the New South Wales Police Service in 1994 to investigate the existence and extent of corruption. The Royal Commission’s 1997 six-volume-final report stated that there was so much police corruption, that they recommended the establishment of a permanent Commission to investigate serious police misconduct.

Chapter Twenty advocates teaching police recruits ethics
The concluding Chapter of *Police Corruption*, Chapter 20, links the essential factors of police corruption found in New York, New South Wales and the London Metropolitan Police. Campbell states that there are similarities in the unlawful behaviour that is corruption in the Criminal Investigation Departments. The author advocates the teaching of ethics to police recruits, and more effective supervision. Campbell opines that:

“Any abuse of power which results in what most people would regard as unfairness should be recognised as corrupt”.

Review Conclusion
In order to sensibly look forward, we must never forget the past and must regularly review progress, which is why this older book has been re-reviewed. Conclusions are that we are in desperate need of an updated version of this very honest book. ENDS+
Corruption and double-speak: US-Ukraine-Russia-UK

Author-Sally Ramage
https://www.criminal-lawyer.org.uk

For these past weeks in year 2022, the news in the UK concerning Ukraine and Russia has been practically non-stop. The same method is used when the stock market is failing. Similarly with Islamic Financing in the UK, where the Islamic Financial Services industry in the UK is one of the largest in the world, although Joe Bloggs knows not that it exists. Like the impending (or not) war between Russia and the Ukraine, many other countries want to be involved because it is a form of risk-sharing, as Islamic Finance is often stated as being based on risk-sharing and as all stock markets also do. It is said that “Instruments of Islamic Finance allow risk-sharing and risk diversification through Which individuals can mitigate those idiosyncratic risks.” But who are these individuals and why is Islamic Finance in the UK such a big secret? This author does not believe there is enough or any transparency in this banking sector, and for all we know, it is a case of “The Emperor’s New Clothes”. For all we know, it may simply be a battle to outwit the UK Inland Revenue by finding new, secret loopholes for tax evasion and tax avoidance through artificial schemes and contracts, notwithstanding obvious financing of terrorism and money laundering.

We are aware that the Financial Action Task Force (FATF) on money-laundering imposed counter-measures on Ukraine in year 2002. However, on 14 February 2003, the OECD decided to withdraw those counter-measures with respect to Ukraine.

We know that Germany has had a fast-growing shadow economy and an even faster-growing underground economy for decades, as has the United Kingdom, where in both Germany and the UK, the underground and the shadow economy have grown to well over 15% of GDP. When such finances facilitate terrorism, many offences are still difficult to spot because many are camouflaged by normal Import/Export businesses. Or they may use tax optimisation experts who know how to construct shell companies and other structures to hide wealth or dirty money—these same tax experts would introduce their clients to banks as ‘new customers’ and, as we know, bank customers are protected by privacy and secrecy laws.

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1 Iain Martin, “Britain is stiffening western resolve on Putin”, The Times, 17.2.2022.
3 Ibid. Page 120.
6 The shadow economy consists, in principle, of legal activities, but withholding tax and social security payments and violating other labour market regulations.
7 The underground economy consists of criminal activities, such as burglary, and produces no positive value-added to an economy and so the underground economy cannot be treated as a compliment to the official GNP of the country.
The Honorable Benjamin Franklin Tracy, Secretary of the U.S. Navy to 1893, contemporizes today’s international conflict

A lawyer and then a judge at the New York Court of Appeals who was forced through ill-health to give up his legal profession, and after seven years, he began to enjoy better health. In 1889, United States President Benjamin Harrison appointed him as secretary of the Navy. He had previous military experience and had been a colonel in the Union Army. The years around 1889 were times of international unrest and tension. As Secretary of the U.S. navy, Benjamin Franklin Tracy successfully oversaw new navy vessels, namely, the armored cruiser, the protected cruiser and the battleship. Benjamin Franklin Tracey promoted principles of international law and the Naval War College.

UPDATES

Update [1] Lloyd’s fined Atrium Underwriters one million pounds

Lloyd’s of London has issued its largest ever fine in its long business history of its 336 years business. Lloyd’s has fined Atrium Underwriters for the mishandling of an harassment case and for tolerating an inappropriate staff event. This was in settlement of a harassment case and the way in which Atrium Underwriters mishandled this bullying and harassment case which was as a result of an inappropriate “boys’ night out” event for staff members.

Lloyd’s announced in March 2022, that it had fined Atrium Underwriters more than one million pounds sterling because this company is known to have tolerated discrimination, harassment and bullying over a number of years. One of the charges related to “a systematic campaign of bullying” against a junior staffer by a male employee whose behaviour was well known at the Atrium Underwriters, including its senior managers who failed to take adequate steps to address the problem.

Atrium Underwriters was charged for “sanctioning and tolerating” an annual “Boys’ Night Out” where some male employees – including two senior executives – took part in inappropriate initiation games and heavy drinking, and made sexual comments about female colleagues present. Lloyd’s stated that in its opinion those sexual comments were both “discriminatory and harassing” to members of staff, even though made during non-office hours and made at a venue that was not the workplace.

Harassment and bullying in the workplace

The high-level financial sector, which used to consist only men, has changed over many decades and years ago, sexual discrimination cases at the workplace were not unusual to see. However to learn that modern men with prestigious jobs and even those men whose senior colleagues are often female today, have no excuse or harassing and bullying behaviour towards female colleagues, especially female whose work description and status is senior to theirs.

Civil Law
This case never reached the criminal courts in order to protect reputation. This was treated as an entirely civil case, hence the heavy fines, retraining, etc. It could very easily have been treated as a criminal matter.

**Criminal Law**

The Protection from Harassment Act 1997 (PHA 1997) sets out two prohibitions of harassment. The first prohibition is in section 1 of this Act. It prohibits a person from pursuing a course of conduct which amounts to harassment of another person, and which he knows or ought to know, amounts to harassment of the other person.

The second prohibition of harassment is found in section 1 (1A) of PHA 1997. Section 1 (1A) PHA 1997 prohibits a course of conduct which involves harassment of two or more persons, and which he knows or ought to know, involves harassment of those persons and by which he intends to persuade any person (whether or not one of these mentioned above) not to do something that he is entitled or required to do, or to do something that he is not under any obligation to do.

The Lloyd’s spokesperson stated:

“Some of this conduct was led, participated in and condoned by the two senior managers in attendance.”

Such parties took place annually as a matter of course for several years until year 2018.

In relation to the bullying case, which took place during the same period, Atrium Underwriters were found to failed to protect the employee who complained. Furthermore, this employee who had suffered harassment at that works party, was told to keep quiet about the case.

Atrium Underwriters negotiated a settlement package with the bullying employee and allowed him to resign rather than face any repercussions. Lloyd’s said this was done in part to avoid bad publicity that could harm the business, which employs about 205 staff. Atrium Underwriters was later charged for failing to notify Lloyd’s about the misconduct, which breached the insurance market’s bylaws.

Lloyd’s enforcement board said the £1m fined the largest it has ever imposed, reflected both “how unacceptable these circumstances were, and the seriousness with which Lloyd’s is treating this issue”.

Atrium would have been fined £1.5m, but Lloyd’s reduced the penalty by half million pounds because Atrium Underwriters agreed to a settlement early on in the investigation. Atrium Underwriters company must also pay £562,713 or Lloyd’s administrative costs.

Lloyd’s chief executive, John Neal, said:

“We are deeply disappointed by the behaviour highlighted by this case and I want to be clear that discrimination, harassment and bullying have no place at Lloyd’s. The robust action we
have taken today, including the largest fine ever imposed by the Lloyd’s enforcement board, shows that we will not tolerate poor conduct in our market.”

The enforcement board said Atrium Underwriters had previously had a “good disciplinary record” and had since updated its policies concerning disciplinary issues; whistleblowing; diversity and inclusion; and undertaken professional training for senior managers.

Lloyd’s CEO added:

“Lloyd’s expects all participants in the market to meet the highest standards of professionalism and we are continuing to use our powers to intervene when needed.”

Atrium Underwriters’ non-executive chairman is Mr. Christopher Stooke. He apologized and said the underwriter accepted the insurance market’s ruling. He stated:

“With deep regret, it is clear that Atrium failed to live up to its values and serious errors were made when handling these matters. We are sorry for the hurt that this caused and how difficult this been for those affected. The behaviour outlined in the notice of censure has no place in our business or our industry, and we recognise that we must go further to ensure that this situation is never allowed to happen again.”

References

Kalyeena Makortoff, Banking correspondent, “Lloyd’s of London issues £1m fine over firm’s bullying and ‘boys’ night out”, Guardian Newspaper, Wednesday, 16th March, 2022.
See https://www.theguardian.com/business/2022/mar/16/lloyds-largest-ever-fine-atrium-failing-tackle-bullying

UPDATE [2] “GRAND ASSET STRIPPING BY UK TORYGOVERNMENT LED BY JOHNSON”

Section One-UK plans to seize people’s assets totaling £100,000,000,000.00
The UK imposed sanctions on hundreds of Russian individuals and entities on Tuesday 15 March 2022, using its new law which is aimed at removing all the wealth people have –these persons accused of propping up Russian President Putin. (This author will unpack and annotate this new UK law shortly). The UK Government has stated that its latest round of imposed sanctions includes elite persons with a net worth over 100 billion pounds. The UK government announced on 15-3-22, that it has put these sanctions on hundreds of Russians and linked organizations on 15th March 2022, the day after the Commonwealth Ceremony, which took place in London. We, The Public, want to see the list of persons and the amount intended to be seized- in order to ensure that the UK GOVERNMENT HAS NOT PLANNED AN AMOUNT OF TWICE THAT DECLARED- WHICH MAY LATER BE DIVIDED AMONGST THEMSELVES.

SECTION TWO-100 BILLION POUNDS STERLING SOUNDS LIKE A VERY PAT NUMBER
Section Three-It remains to be seen whether this zillion-pound- forthcoming- haul of stripped assets and disgorgements remain within the wealthy UK Treasury of the UK

Approval of these specific sanctions or more accurately, disgorgements, should have been based on assumption that the UK will assist all those many impoverished countries that the UK had 

blatantly breached in the International Aid Pledge over many years now;

Section Four-Concerns about the share-out of this massive disgorgement: to whom will they be given?

Will the monies go to very poor countries in distress? Will it go to impoverished, Covid-stricken countries in Asia, South America, Africa and Central and South America?? To building schools and health centres or village Africans? Will it go to sending young qualified British teachers to Africa to teach GCE Advanced subjects to Indians, Africans, and Amerindians in Australia and around the world? The UK Government has no right to treat these disgorgements as its own spending money or as it were a windfall or allowing vast money laundering to take place with his blessings to Russian Oligarchs. Allowing such vast conspiracy makes the UK government complicit to money laundering by these oligarchs, welcomed to London with their billions of U.S. dollars. It is of note by all that the British Slave Trade ended many years ago.

Section Five-What does “Reporting and Transparency “**mean** in a general public government statute UK International Aid (Reporting and Transaction Act 2006)?

It means that the public must see this money in the government accounts. The public must be informed as to who has sole signatory to the hundred billion-pound cache. It is other people’s money. These withheld monies MUST NOT be transferred offshore into one woman or one man’s name. The public must see independently authenticated annual certified accounts of this hundred-billion-pound-tranche. ‘**Reporting and Transparency**’ means that the public must see independently authenticated spending as it occurs from this hundred-billion-pound-tranche. The public must see the original invoices of all authorized, signed expenditure and purpose of this expenditure from this hundred-billion-pound tranche of ill-gotten gains. **Reporting and Transparency** means that the public must see what the spending consists of; where it is spent; relationship between government members and those who cash these cheques or transfers.

Section Six-This author is the Annotator of the UK International Development (Reporting and Transparency) Act 2006 (chapter 31) (Sweet & Maxwell, Current Law Statutes Annotated).

This author is incensed at the UK government’s brazen and secret withholding of International Aid -earmarked monies= secretly hidden in a Swiss Bank Account for every year of the ten years preceding year 2021, totalling billions and billions of pounds.

Section Seven-This author remembers the political scandal during Theresa May’s government in which Ms. Patel made newspaper headlines. (See www. Wikipedia.com).
The ex Prime Minister of the UK, Ms. Theresa May had appointed Ms. P. Patel as the UK’s International Development Secretary. The International Development Secretary had travelled to Israel on holiday as an unofficial person on holiday but during this time, she had met, officially, in Israel, the leader of a political party and visited several organisations where official business was allegedly discussed. Or this to have taken place, she must have arranged such appointments before the date she met them, made appointments with them, but did not disclose this to her superior, the then Prime Minister, Ms. Theresa May. This Development Secretary, Ms. P.Patel soon after this scandal, resigned from her post as Development Secretary, and was appointed later as the UK Home Secretary by Boris Johnson, after an internal Conservative Party leadership contest.

Section Eight-The Current UK Home Secretary, Ms. Priti Patel.

Ms. Patel was the person dealing with International Aid when Ms. Theresa May was the Conservative Leader. This current UK Home Secretary had resigned from government, having made undocumented meetings with leaders of countries abroad. (See all at www.wikipedia.org.uk. See also the UK Bribery Act 2010 (chapter 23) which this author annotated or Sweet & Maxwell, Current Law Statutes Annotated series.

Section Nine- A government “long-firm type fraud”?

Last year, 2021, was the very first year that the UK has openly acknowledged that it has withheld much of the funds earmarked for international aid for year 2021. The UK Tory government has been silent as to what became of the billions of pounds earmarked or international aid in the following respective years: year 2020; year 2019; year 2018; year 2017; year 2016; year 2015; year 2014; year 2013; year 2012; year 2011; year 2010, at least.

See Wikipedia for ‘long-firm fraud’.


See UK Bribery Act 2010, s.12, at www.legislation.gov.uk/ukpga/2006/31/contents;


Section Ten--Grand-scale UK government fraud?

The UK government has not acknowledged that the UK government’s Swiss Bank Account holds many billions of pounds the UK government withheld from poor starving countries. However, the UK government’s annual accounts untruthfully show that these billions every year (for over one decade at least) have been paid over to these poor countries. This is grand-scale government fraud.

A Tissue of blatant lies

These billions of pounds sterling are in a Swiss Bank Account and therefore the UK government’s annual accounts or the decade it secretly withheld billions of international aid- are false and are not true and fair annual audited statements of this country’s financial affairs. They are dishonest and contain deceit. They are a tissue of blatant lies. The present UK Tory prime ministers has had the effrontery to stand up in a holy church yesterday and read about helping the poor. ENDS+
Update [3]- Mrs. Nazanine Ratcliffe freed after years of miscarriage of justice-having been falsely imprisoned in Iran

The British-Iranian woman had been held in Iran since 2016 accused of plotting to overthrow Iran’s government - which she denied.

Her husband, Richard Ratcliffe said that he was "deeply grateful" she has been released. He said he and their seven-year-old daughter Gabriella Ratcliffe were looking forward to being a "normal family" again.

He said to news reporters:

"We can’t take back the time that’s gone. But we live in the future not the past. We’ll take it one day at a time."

He said that Gabriella had picked out which toys to take to show her mother when her plane lands in England, and that he had promised his wife that one of the first things he would do was to make her a cup of tea.

Mr Ratcliffe had campaigned tirelessly for his wife’s release, including staging a hunger strike outside the British Foreign Office in London. He said that their enforced separation had been a "cruel experience" in many ways, but had also been "an exposure to such a level of kindness and care" from people across the country. He said his wife had remained "pretty agitated" in the run-up to her release and that things had been "bumpy" in her final days before she was freed.

Mrs Zaghari-Ratcliffe had been under house arrest since March 2020, when she was released from prison after several years and she was given her British passport back this week.

Reference

Editor, “The husband of Nazanin Zaghari-Ratcliffe says he is looking forward to the "beginning of a new life" with her as she returns to the UK,” BBC News, 17.3.22.

The Honorable Benjamin Franklin Tracy, Secretary of the Navy to 1893, contemporizes today's international conflict

A lawyer and then a judge at the New York Court of Appeals who was forced through ill-health to give up his legal profession, and after seven years, he began to enjoy better health. In 1889, United States President Benjamin Harrison appointed him as secretary of the Navy. He had previous military experience and had been a colonel in the Union Army. The years around 1889 were times of international unrest and tension. As Secretary of the U.S. navy, Benjamin Franklin Tracy successfully oversaw new navy vessels, namely, the armored cruiser, the protected cruiser and the battleship. Benjamin Franklin Tracey promoted principles of international law and the Naval War College.