



# HM REVENUE & CUSTOMS

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## **Accountant fined for blocking HMRC investigation**

In an historic first for HM Revenue and Customs (HMRC), an obstructive accountant who failed to cooperate with a tax fraud investigation has been fined £25,000 under the Serious Organised Crime and Police Act for failing to comply with Disclosure Notices.

Anil Shah, 66, an accountant from Middlesex, refused to assist HMRC officers who were investigating suspected tax evasion by his clients, despite being served with the legally binding documents.

Shah was warned that if he didn't pay the fine within 28 days he would face 18 months in prison.

The Disclosure Notices, which require individuals to share paperwork and information with HMRC when part of a criminal investigation, were ignored by Shah. When challenged by investigators, he made a number of statements that were found to be totally untrue. This included saying that he didn't act for clients, when he did.

Simon York, Director, Fraud Investigation Service, HMRC, said:

"As a professional accountant Shah's role was to offer sound advice to his clients and comply with HMRC regulations. Instead he abused his privileged position, knowingly broke the law, and failed in his professional duties.

"HMRC is determined to clamp down on financial crime. Today's result sends a clear message to anyone who is considering trying to cover up tax fraud – nobody is beyond our reach.

"If you commit or help others to commit a financial crime, HMRC can and will come after you and you too could end up paying the price or finding yourself behind bars."

During sentencing, His Honour Judge Topolski QC told the defendant:

"You said you only dealt with payroll and bluntly you lied.

"As for culpability, what you did, did impede the proper efficient and fair investigation of serious crime. You had no choice to plead guilty and you knew it."

He added:

"Bluntly, you lied in response to this disclosure notice."

Kristin Jones, Head of the Specialist Fraud Division at the Crown Prosecution Service, said:

“Anil Shah was an accountant who abused his position as a professional adviser and hid his clients’ criminal actions from the public eye.

“This case demonstrates the repercussions of a refusal to cooperate with the authorities.

“We will continue to utilise the full powers afforded to us by the Serious Organised Crime and Police Act 2005 and not flinch in prosecuting those who do not comply with legal requirements.

“The CPS continues to work collaboratively with HMRC and other partners to ensure that those who seek to obstruct the justice system and the recovery of public funds are punished.”

Two of Shah’s clients were jailed for seven years in 2015 for a £1.2 million VAT fraud. A further trial of a number of his, now, former clients recently concluded and they are due to be sentenced on 20 October 2016 at Southwark Crown Court.

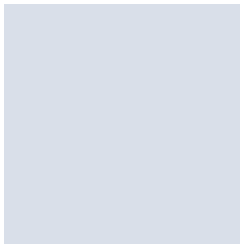
### **Notes for editors**

1. Anil Shah (DOB 17/05/1950) from Carisbrook Clase, Stanmore, Middlesex, pleaded guilty to failing to comply with a Disclosure Notice by making a false or misleading statement, contrary to the Serious Organised Crime and Police Act 2005 S67 (2)b at the City of London Magistrates Court on 25 July 2016. He was sentenced to pay a £120 surcharge and a fine of £25,000 within 28 days at the Central Criminal Court on 5 October 2016.
2. This is the first HMRC investigation that has led to prosecution for failure to comply with a disclosure notice.
3. Suspected tax crime can be reported to the HMRC’s 24-hour Hotline on 0800 59 5000.
4. Images are available on HMRC’s Flickr site [www.flickr.com/hmrcgovuk](http://www.flickr.com/hmrcgovuk)
5. Follow HMRC’s press office on Twitter @HMRCpressoffice

*HM Revenue & Customs (HMRC) is the UK's tax authority.*

*HMRC is responsible for making sure that the money is available to fund the UK's public services and for helping families and individuals with targeted financial support.*

## **Contacts**



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