



Timothy and James Bentley

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## Construction of lies lands businessmen in jail

Two businessmen, who set up construction companies solely to fraudulently claim over £500,000 tax back on supplies for new build houses that were never built, have been sentenced today.

Timothy Bentley, 62, from Cheshire and his son James Bentley, 35, from Sutton Coldfield were investigated by HM Revenue and Customs (HMRC) and pleaded guilty to making a series of fraudulent VAT repayment claims over

three years.

A third man, Salim Rahman, 30, from Stoke on Trent, has also been sentenced after admitting money laundering offences.

HMRC found that the Bentleys had set up two companies: J Bentley Construction Ltd and Warwickshire Engineering Supplies Ltd and had operated Buildtech Construction 33 Ltd. The investigation revealed that, between August 2009 and December 2012, the pair made 15 VAT repayment claims totalling £515,721.56.

The investigation also uncovered a bank account for Buildtech Construction Ltd, set up by the company director, Rahman, used to cash the fraudulent repayment cheques.

Richard Young, Assistant Director, Fraud Investigation Service, HMRC, said:

“Timothy and James Bentley had set up and operated these construction companies for no other reason than to fraudulently claim back VAT paid on building materials. Our investigations showed that the invoices the defendants provided to us were bogus – there were never any construction supplies and never any new build houses”

“Anyone with information about people who may be involved in tax fraud can contact the 24 hour Hotline on 0800 59 5000.”

## **Notes for Editors**

1. James Aaron Bentley (DOB 9/5/1980) of Bovey Croft, Sutton Coldfield, pled guilty to conspiracy to cheat the public revenue contrary to Section 1 (1) Criminal Law Act 1977 and money laundering contrary to s328 (1) Proceeds of Crime Act 2002 at Stoke on Trent Crown Court on 23 October 2015. He was sentenced to two years jail at Stafford Crown Court.
2. Timothy Henry Bentley (DOB 9/9/1953) of Bath Vale, Congleton, Cheshire, pled guilty to conspiracy to cheat the public revenue contrary to Section 1 (1) Criminal Law Act 1977 at Stoke on Trent Crown Court on 23 October 2015. He was sentenced to two years

- jail at Stafford Crown Court.
3. Salim Rahman (DOB 24/10/1985) of Andrew Mulligan Close, Tunstall, Stoke on Trent pled guilty to money laundering contrary to s328 (1) Proceeds of Crime Act 2002 at Stoke on Trent Crown Court on 23 October 2015. He was sentenced to 10 months jail suspended for 12 months and given a 125-hour unpaid community work order at Stafford Crown Court.
  4. Work and supplies for new build constructions can be zero-rated for VAT purposes For more information, go to [www.gov.uk/vat-builders/new-homes](http://www.gov.uk/vat-builders/new-homes)
  5. Follow HMRC's Press Office on Twitter @HMRCpressoffice
  6. HMRC's Flickr channel: [www.flickr.com/hmrcgovuk](http://www.flickr.com/hmrcgovuk)

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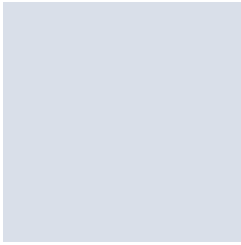
HM Revenue  
& Customs

### HMRC Press Office

Press Contact  
[news.desk@hmrc.gov.uk](mailto:news.desk@hmrc.gov.uk)  
03000 585018

### HMRC Regional Press Officer - Wales

HMRC Press Officer Wales  
Wales  
03000 550 493  
07870 863 498



**HMRC Regional Press Officer - North West**

Press Officer for North West

Lancashire, G. Manchester, Merseyside & Cheshire

03000 525 872

07900 394 601