



HMRC uniform

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## Secret curry purchases catch tax evader

The owner of an Indian restaurant in Staffordshire has been jailed for two years after stealing £90,000 in tax after test purchases revealed his fraud.

Monir Miah, 58, admitted lying about his income from The Crown of India restaurant, in High Street, Stone, and failed to submit VAT returns, after he was investigated by HM Revenue and Customs (HMRC).

Routine tax checks raised concerns and Miah was offered the chance to put his tax affairs in order, declare any mistakes or irregularities and pay what he

owed in full, plus interest and penalties, through HMRC's civil Contractual Disclosure Facility (CDF) known as 'COP9'.

But Miah only declared half the business the restaurant was doing and deregistered for VAT because the restaurant was allegedly doing so badly.

HMRC began a criminal prosecution as Miah had failed to make a full disclosure and continued to lie about his business. The investigation clearly showed how he was illegally under-declaring the true scale of his restaurant business.

HMRC officers discovered the truth by tracing customer payments, counting customers on the premises, and doing test purchases on specific dates, which were compared with his records and tax returns.

Paul Maybury, Assistant Director, Fraud Investigation Service, HMRC, said:

“While Miah, and his family, enjoyed the illegal untaxed income from his restaurant he was depriving public services of vital funding and gave himself an unfair advantage over his honest competitors.

“He was offered the opportunity to put his tax affairs in order through the Contractual Disclosure Facility. Instead he made a conscious decision to make only a partial disclosure of the tax offences he had committed. He could have been spared a criminal conviction had he fully cooperated with HMRC. If you believe someone is benefitting from tax fraud please call our Fraud hotline on 0800 788 887.”

On sentencing Miah, His Honour Judge Walsh said the crime was “was sophisticated in the way it was carried out. It was an intentional act of dishonesty on your part and you were given opportunity in 2016 to come clean but declined that opportunity.

“It was a calculated dishonesty designed to achieve a significant financial benefit to yourself and a loss to the revenue.”

Miah becomes the sixth person to be convicted for failing to comply with the Contractual Disclosure Facility (CDF) in the last 18 months.

HMRC is in the process of recovering the stolen tax.

## Notes for editors

1. Monir Miah, dob 15/11/59, of Tilling Drive, Stone, Staffordshire, pleaded guilty to offences contrary to section 72 of the VAT Act 1994 at Manchester Crown Court on 6 November 2017. He admitted that VAT was undeclared for the restaurant, The Crown of India, between August 2011 and January 2016. He was sentenced on 11 December 2017 to two years in imprisonment, with half to be served in custody and the rest on a licence.
2. HMRC has a range of tools available to deal with tax evasion, and criminal prosecution is just one of those tools used for the most serious cases. The Contractual Disclosure Facility (CDF) is an opportunity to tell HMRC about tax owed. More information can be found at: <https://www.gov.uk/guidance/admitting-tax-fraud-the-contractual-disclosure-facility-cdf>
3. HMRC takes a comprehensive approach to tackling tax evasion and fraud through both civil and criminal routes. The CDF is a vital civil intervention used by HMRC to allow evaders to pay back any tax owed in full, along with any interest and penalties due. In these cases penalties can be up to 200% of the tax owed. If individuals do not make a full and frank disclosure via the CDF, or choose not to cooperate, then HMRC can, and do, look to criminally investigate and prosecute.
4. Suspected fraud can be reported via the new HMRC Fraud hotline on 0800 788 887 or online via: <http://www.hmrc.gov.uk/reportingfraud/online.htm>
5. HMRC's Flickr channel: [www.flickr.com/hmrcgovuk](http://www.flickr.com/hmrcgovuk)
6. Follow HMRC's Press Office on Twitter @HMRCpressoffice

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*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.*

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