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## Whitchurch VAT fraudster jailed

A Shropshire director, who hijacked other companies VAT numbers in an attempt to steal over £125,000 has been jailed for two years.

The investigation by a HM Revenue and Customs (HMRC) VAT repayment taskforce revealed that Michael Bolton, 50, of Prees kept the VAT he should have paid.

Colin Spinks, Assistant Director, Fraud Investigation Service, HMRC, said:

“This was deliberate attempt to defraud the public purse by Bolton. He chose to pocket the VAT he charged on invoices using different company identities. Our investigations unravelled the invoice trail and cloned VAT numbers he used to steal public funds. Today he has been paid back for his dishonesty with a jail sentence.

“If you know of anyone who is committing tax fraud you can report them by calling our 24-hour Hotline on 0800 59 5000.”

Bolton was sentenced to two years jail today after being found guilty in absence to VAT fraud at Exeter Crown Court on 2 February 2016.

### **Notes for editors**

1. Michael Desmond Bolton, DOB 14/07/65, of Moreton Street, Prees, Whitchurch, Shropshire (formerly of London and Bristol), was sentenced at Exeter Crown Court today after being found guilty to being knowingly concerned in the fraudulent evasion of Value Added Tax contrary to Section 72 (1) VAT Act 1994 between May 2009 and November 2013 on 2 February 2016. Bolton did not attend his trial and was found guilty and sentenced in absence.

2. Bolton, a business consultant and the director of two companies, had kept the VAT he had charged Clayton Euro Risk Limited (CER), even though both his firms weren't VAT registered. The invoices raised by Bolton's companies showed separate VAT registration numbers for each firm, but both of these numbers had been copied from other genuine businesses known to Bolton.

3. In an attempt to disguise the fraud Bolton registered one of his companies for VAT in December 2013. The registration was only backdated to July 2013 but he declared and paid HMRC £8,000 of VAT which reduced the value of the fraud to £125,340 for this prosecution.

4. The three businesses associated with this fraud are:

MB Consulting – registered at two addresses in SW3 and SW6 London. Bolton was the sole director. This company was never registered for VAT.

Bolton Capital Structures Limited registered at an address in SW6 London. Bolton was the sole director. This company was register for VAT at the end of 2013.

Clayton Euro Risk Limited registered in Bristol – Bolton was a co-director of this company until 31 October 2014. This company employed Bolton as a consultant and was not aware of the fake VAT numbers used in this fraud.

5.The HMRC investigation began as part of the South West VAT Fraud Repayment taskforce. On 28 September 2015, HMRC announced that the South West England and South Wales VAT Fraud Repayment taskforce had brought in over £10 million, since being launched in November 2013.

6.Anyone with information regarding fraud is encouraged to contact the 24-hour Hotline on 0800 59 5000 or report it online via:  
<http://www.hmrc.gov.uk/reportingfraud/online.htm>

7.Follow HMRC Press Office on Twitter @HMRCpressoffice

8.HMRC's Flickr channel: [www.flickr.com/hmrcgovuk](http://www.flickr.com/hmrcgovuk)

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