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## **WITNESS STATEMENT OF DAVID CHRISTOPHER WRAY**

### **Visit to Alric Food & Wine Ltd, 1A Alric Avenue, London NW10 8RB**

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I, David Christopher Wray, Officer of Her Majesty's Revenue & Customs, (HMRC) based at Custom House, 20 Lower Thames Street, London EC3R 6EE will say as follows:

1. On 22<sup>nd</sup> October 2014, accompanied by other Officers of HMRC, Officers from Brent Trading Standards and Officers of Brent Police Licensing, I attended Alric Food & Wine Ltd at 1A Alric Avenue, London, NW10 8RB under the authority of Section 112 of the Customs & Excise Management Act 1979 (CEMA). I entered the premises at 09:45 hours.
2. During the course of this visit, examinations of bottles of spirits on display by myself and other Officers in the shop identified a quantity of bottles that had issues in respect of the UK tax duty stamps on the rear labels. These issues ranged from suspected counterfeit rear labels, suspected counterfeit UK tax duty stamps that indicated that the UK duty tax stamps had been tampered with, spirits with no UK duty tax stamps, a quantity of UK duty tax stamps not affixed to bottles, a concealment of approx.40-50 bottles of Vodka with no UK duty tax stamps and a large quantity of mixed canned beers. These findings led me to consider that the UK excise duty had not been paid on these products.
3. Initially a shop worker, Mr Sivasothinathan, was present at the start of the visit who advised me that the owner, Mr Thuvarakeswaren Thiyagarajah was on holiday in Paris, but telephoned the shop manager to attend. Mr Nadarajah Vijayakumaran arrived at the shop where I explained the authority used to undertake the visit and asked him to provide purchase records in respect of the alcohol in the shop to demonstrate that the UK duty had been paid. I was told that records were with the Accountant. I spoke with Mr Sheik (Accountant) to determine records held. Mr Sheik had completed the Value Added Tax (VAT) return for period ending August 2014 but could only provide

me with turnover figures and not a breakdown of the alcohol in the shop. I told Mr Sheik that there was various issues with bottles of spirits and the quantity of mixed canned beers. Because invoices could not be provided for this alcohol, I therefore intended to seize the alcohol pursuant to the provisions of Section 139 of CEMA as it was liable to forfeiture on the basis that, on the balance of probabilities, the UK excise duty had not been paid. I was asked by Mr Sheik to leave the seizure paperwork in the shop.

4. I explained the conversation between myself and Mr Sheik to Mr Vijayakumaran and explained that I believed that the bottles of spirits and mixed canned beers, on the balance of probabilities, the UK excise duty had not been paid and therefore liable to forfeiture. I further explained that the alcohol would be seized pursuant to the provisions of Section 139 of CEMA.

5. In total the following quantities were seized;

439.1 litres of spirits

2,496.384 litres of beer/ cider.

6. The duty figures of the seized stock amounted to £7,574.40, including VAT. There was stock left on the premises but this was purely left there from a logistical perspective as there was a considerable quantity of loose cans of beer on the premises.

7. Mr Nadarajah Vijayakumaran was issued with a seizure information notice, and a booklet explaining the right to appeal the seizure after which Officers of HMRC left the premises at 16:50 hours. To date I am not aware of any appeal against the seizure.

### **Statement of Truth**

I believe that the facts contained in this witness statement are true.

Signed:

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**David Christopher Wray**

**Dated 07<sup>th</sup> November 2014**

