

WITNESS STATEMENT
ENGLAND AND WALES ONLY

(Criminal Procedure Rules, r 27.2; Criminal Justice Act 1967, s. 9; Magistrates' Courts Act 1980, s.5B)

Statement of: Ruth Strauss

Age if under 18: Over 18 (If over 18 insert 'over 18')

Occupation: Higher Officer, HM Revenue & Customs

This statement (consisting of 8 page(s) each signed by me is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

Signature: RUTH STRAUSS

Date: 23/05/2019

I work in CITEX Operations, Jubilee House, Stratford. As part of my duties I conduct visits to Off Licences, Cash and Carries and Tobacco and Alcohol Wholesalers. As part of these duties I will seize Excise Goods (that is goods that are liable to a duty of Excise) where the goods are found to be not duty paid. I will also issue Civil Assessments to recover lost duty, and issue Excise Wrongdoing Penalties when evasion has taken place.

I provide the following information under schedule 15 of the enterprise act

I acquired the information during my visit under the Customs and Excise Management Act 1979.

4. At approximately 10:15 hours on the 01/04/2019, I was on duty with other HMRC Officers conducting a shop inspection under S112 of the Customs and Excise Management Act 1979 also in attendance was Officer Squire from Trading Standards Haringey, we identified ourselves as HMRC officers by way of our official identification cards, and reason for the visit was explained. The reason for the visit was to verify the duty status of the excise products being sold and stored in the shop, when we entered the

Date: 23/5/2019

Signature: [Handwritten Signature]

(signature of witness)

Signature: _____

(signature witnessed by)

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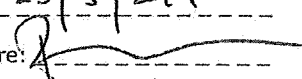
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premises excise goods could clearly be seen behind the counter. The shop details are: Tilson Store, 40 Tilson Road, Tottenham, N17 9UY. The owner of the shop Mr. Zeynel Gunduz was not present during the visit, but during the visit I spoke with a male on the phone who identified himself as Zeynel Gunduz. I spoke with Mr. Gunduz on a mobile phone that was given to me by the shop assistant working at the premises on the day. The phone was handed to me by a male who identified himself as Matin Arda. Mr. Zeynel Gunduz confirmed to me that he had been running this business for 7 years.

- 1. In the fridge in the shop was various brands of Polish beer in 50cls tins that were not priced. I asked Mr. Gunduz where he had purchased the Polish beer from. Mr. Gunduz said he was in Turkey at the moment waiting for an operation for his son and would be back next week sometime.**
- 2. I again asked Mr. Gunduz where the Polish beer and a wine that was also in the shop and store area called RSA Cimarosa wine 0.75 cls bottles where these products had been purchased from. Mr. Gunduz said he had purchased this stock from a shop called Dem's (corner shop near Thackarey Avenue) as it was closing down, he had purchased this alcohol approximately one month**

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(signature of witness)

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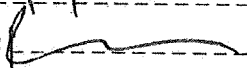
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ago. No further details were given to me with regards to the full address. In my witness statement I refer to Dem's shop, this was in fact verified by Mr. Gunduz whilst Officer Squire from Trading Standards was speaking to him that the shop name was called Cansu. When I refer to Dem's it is Cansu.

3. I asked Mr. Gunduz where the invoice/invoices were for all the excise goods he had purchased from this shop Mr. Gunduz said the invoice was with him in Turkey. I confirmed with Mr. Gunduz that the RSA Cimarosa wine had come from Dem's, Mr. Gunduz confirmed that the wine had also been purchased from the same place Dem's. I asked how the goods were paid for Mr. Gunduz confirmed that these excise products were purchased by paying cash.

4. I confirmed again with Mr. Gunduz that the invoice relating to the Polish beer and RSA Cimarosa purchased from Dem's was him in Turkey. Mr. Gunduz confirmed that the invoice relating to these goods was with him in Turkey. I asked Mr. Gunduz to send a picture of the invoice via his mobile phone to the shop assistant phone that I was speaking to him on so I could see the invoice as I wanted to verify where all the beer and wine I was querying have come from. Mr. Gunduz then informed me that the invoice was at home in the U.K. Mr. Gunduz then told

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me he formally took over Dem's shop last month but at present it was shut and being refurbished and all the Polish beer and RSA Cimarosa wine had come from the shop. (phone call terminated)

- 5. I asked the shop assistant behind the till how much the Polish beer was being sold for as there was no price on the fridge and could he scan a can of Perla Black ABV of 7.6% for me as I wished to know the price of a 50cl can. The shop assistant informed me that they had no scanner and all the Polish beer was being sold for £1.29 a can. I also asked about the wine RSA Cimarosa and was informed that this was being sold for £5.99 a bottle. The UK excise duty on a 500ml can of Perla Black at 7.6% ABV is 0.94 pence plus VAT is £1.11 a can, this is without even factoring in the cost of manufacturing the beer, transport costs, buying from a Cash & Carry who would sell to make a profit without the traders profit whilst selling to a retail customer. I had concerns about the UK excise duty having been paid on this products as this was being sold very cheaply.**
- 6. Officer Squire the Trading Standards Officer then spoke with Mr. Gunduz over the phone the conversation was played over the speaker so I could also listen to the conversation. Officer Squire asked Mr. Gunduz to provide invoices for the alcohol purchased**

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as this formed part of the conditions on his licence, these were then provided and other HMRC officers looked through these to see when any Polish beer had been purchased. Officer Squire said the last time he visited the shop as part of a Trading Standards inspection approximately 3-4 months ago he had noted that Polish beer was seen in the shop and store area, and that also a licensing officer had visited on a separate occasion and noted a large stock of Polish beer in the shop and stock room. Mr. Gunduz confirmed that the alcohol had been purchased from Cansu 2 months ago.

7. Looking through the invoices I found one invoice dated 01/02/2019 from Abra Wholesale Ltd which shows that 5 cases of Tyskie and 5 cases of Lech had been purchased. A case contains 24 x 50 cls cans. I found no other invoices for purchases of Polish beer and no invoices for RSA Cimarosa wine.
8. This phone conversation was being conducted by Kemal Gozukra who was present in the shop he is a sales rep that sells confectionary products to this shop and was in the shop at the time of the inspection, he is assisting Mr. Gunduz by translating our questions to Mr. Gunduz from English to Turkish and vice versa for us.

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9. At approximately 11:10 I informed Mr. Gunduz that I would be seizing all the goods in question i.e. all the Polish beer in 50 cl cans and all the RSA Cimaroda wine in 0.75cl bottles.

10. The reasons for my seizure being no invoices provided to me to account for these products. No evidence of UK excise duty having been paid on these products. Perla Black Polish beer being sold at £1.29 a 50 cl can is a very cheap price to be sold and factoring in production, transport, purchasing the goods and profit made on by retailer to customers purchasing this product. It is unrealistic that this product could be sold at this price factoring in all of the above points and that the UK excise duty being paid on this product.

11. Mr. Gozukara informed me that he had spoken to the owner of Cansu and they were trying to get the shop owner who they bought these products from to come down to the shop to verify it verbally. I said to Mr. Gozukara that I required more than a verbal confirmation and that I needed to see the invoices from Cansu to verify where they had purchased these excise products from, and also see the itinerary/ written contract of goods transferred over to Mr. Gunduz when he formally took over this premises last month and what that entailed.

12. As I have seen one invoice for the purchase of Tyskie and

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Lech beer I will not be seizing these products.

13. I explained to Mr. Gozukara about the seizure paperwork that I was issuing to the trader and his right to appeal the seizure, Mr. Gozukara said he would pass this onto the staff so they knew what was going on.

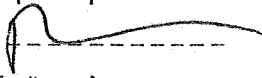
14. Mr. Gozukara later informed me that Matin Arda the shop assistant had spoken to the owner of the shop Cansu and that he is not going to help and that he has destroyed all the invoices as he is no longer in business anymore.

15. I informed Mr. Gozukara that as a business and previously the owner of Cansu that the trader has an obligation to retain and keep records for 6 years.

16. At approximately 12.31 hours a male turned up and provided id detail's and confirmed he was the brother of Mr. Gunduz. Brother's details: Sevket Gunduz. I issued all the seizure paperwork to him and explained the right to appeal the seizure, he said he would pass the paperwork onto his brother when he returned from Turkey. I also left my work card with my contact details should Mr. Gunduz wish to speak with me.

17. The seizure was not appealed within the time limit and as such the goods were condemned. The total amount of UK excise duty evaded from the seizure is £1,124.82 has been

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extracted from a departmental database. This equates to 162 litres of wine and 504 litres of beer.

- 18. To cut down on unlawful selling of alcohol HMRC have bought in a scheme that requires all businesses who are wholesaling alcohol to become registered AWRS (Alcohol Wholesaler Registration Scheme) if the business is successful will be issued with a unique reference number which will be visible on the invoice, so the retailer will know that the wholesaler is approved by HMRC. It also requires retail buyers to make sure that they are purchasing alcohol from a registered and approved supplier.**
- 19. HMRC may seize stock supplied from an unapproved UK wholesaler.**
- 20. From the 1st April 2017 trade buyers who buy their alcohol from UK wholesalers for re-sale need to make sure that these wholesalers are approved by HMRC for AWRS.**
- 21. HMRC provides an online look up service that allows trade buyers to look up the details of the alcohol suppliers to ensure that they are approved for AWRS.**

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