

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')
Customs

Occupation: Higher Officer, HM Revenue &

This statement (consisting of 4 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: 03/02/2020

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 13:09 hours on the 12/11/2019, I was on duty with another HMRC Officer conducting a shop inspection under S112 of the Customs and Excise Management Act 1979 as excise goods were clearly seen in the shop. 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

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Signature: 

(signature of witness)

Signature: _____

(signature witnessed by)

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sold and stored in the shop. The shop details are: Bucky's Off Licence and Grocery, 1 Morefield Road, Tottenham, N17 6PX. The owner Ahmad Bariz was not present during the visit. Officer Parr from HMRC asked a male who was behind the counter and had been serving customers when we walked in (this male said he did not work in the shop but was just helping out he had no identification details on him) if there was any foreign tobacco products behind the counter or in the shop. The male replied no. Officer Parr then detected behind the counter various foreign cigarettes and foreign hand rolling tobacco. I then went behind the counter to assist Officer Parr. Behind the counter was a large bin, I picked up the bin to move it out of the way so I could assist Officer Parr. As I lifted the bin and placed it further along the counter I could see hinges and what appeared to be a under floor storage hatch. I asked the man if there was a cellar underneath the hatch he replied no. I could see a piece of string that was attached to the latch. Officer Parr pulled up the string attached to the hatch, the hatch opened to reveal steps leading down into a cellar. Officer Parr went down the steps into the cellar where he located more foreign cigarettes. The man that had been behind the counter at this point left the shop. There had been another man in the shop that had been stocking the shelves when we

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walked in, he confirmed that he worked in the shop and then provided me with his driving licence: details on driving licence Sayed Obaiduollah Hashimi date of birth 03/11/1975 he confirmed that he had been working in the shop for approximately 8 months. I then asked Mr. Hashimi if he was aware about the foreign tobacco products on the premises, he confirmed that he did know about the foreign tobacco products on the premises. I asked Mr. Hashimi how much the foreign cigarettes were sold for in the shop, Mr. Hashimi confirmed that they sold the foreign cigarettes for £4 to £5 per packet of 20. I then asked Mr. Hashimi how much the foreign hand rolling tobacco was being sold for in the shop, Mr. Hashimi confirmed that they charged £8.00 for a 50 gram pouch. I asked Mr. Hashimi if Mr. Bariz the owner of the shop knew what was going on with regards to foreign tobacco products being stored and sold in the shop. Mr. Hashimi informed me that Mr. Bariz the owner came in yesterday and put foreign tobacco products behind the counter, these being the excise goods that Officer Parr had detected under the counter. At approximately 13:27 I informed Mr. Hashimi that all the foreign tobacco products detected in the shop were being seized. I seized the tobacco products as liable to forfeiture as no UK excise duty had been paid on these products. I issued all the relevant seizure

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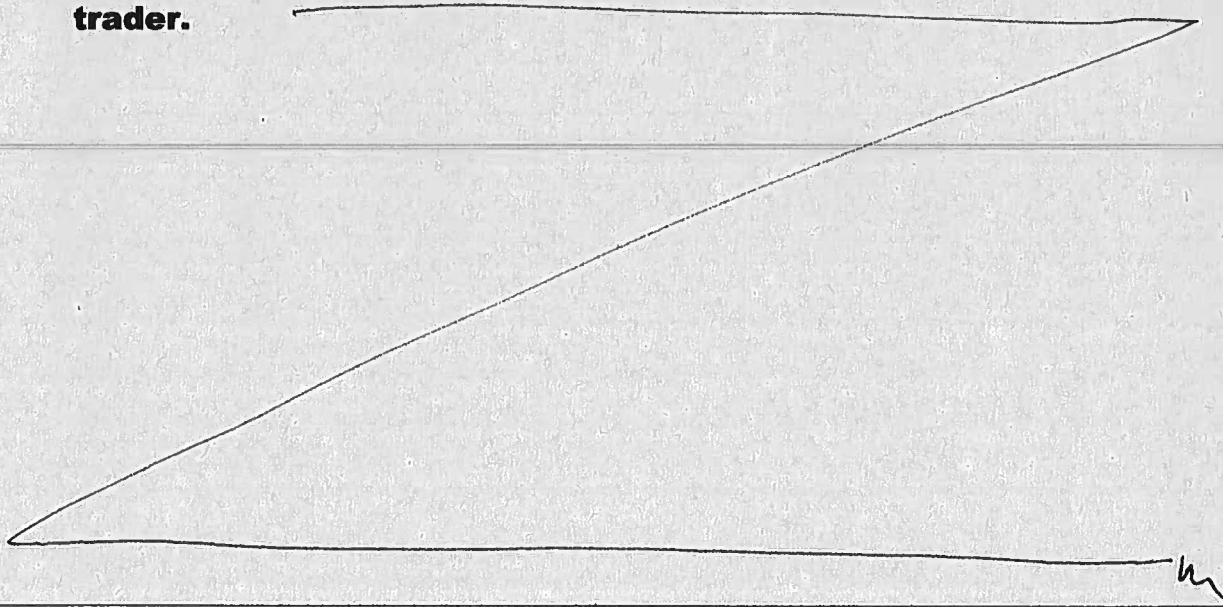
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paperwork to Mr. Hashimi and left a card with my work details on for Mr. Bariz to contact me and explain why he had foreign tobacco products in the shop. Mr. Bariz did not contact me.

2. The seizure was no appealed within the time limit and as such the goods have been condemned. The total amount of foreign cigarettes seized amounted to 11,200 cigarettes (various foreign brands) the UK excise duty evaded from the foreign cigarettes seized amounts to £2,864.21. The total amount of foreign hand rolling tobacco seized amounted to 350 grams the UK excise duty evaded from the foreign hand rolling tobacco amounts to £70.40 this has been extracted from a departmental database.

3. Officer Squire from Trading Standards took samples of the foreign cigarettes and tobacco that had been seized by HMRC from this trader.



Date: 3/2/2020

Signature: [Handwritten signature]

(signature of witness)

Signature: _____

(signature witnessed by)

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