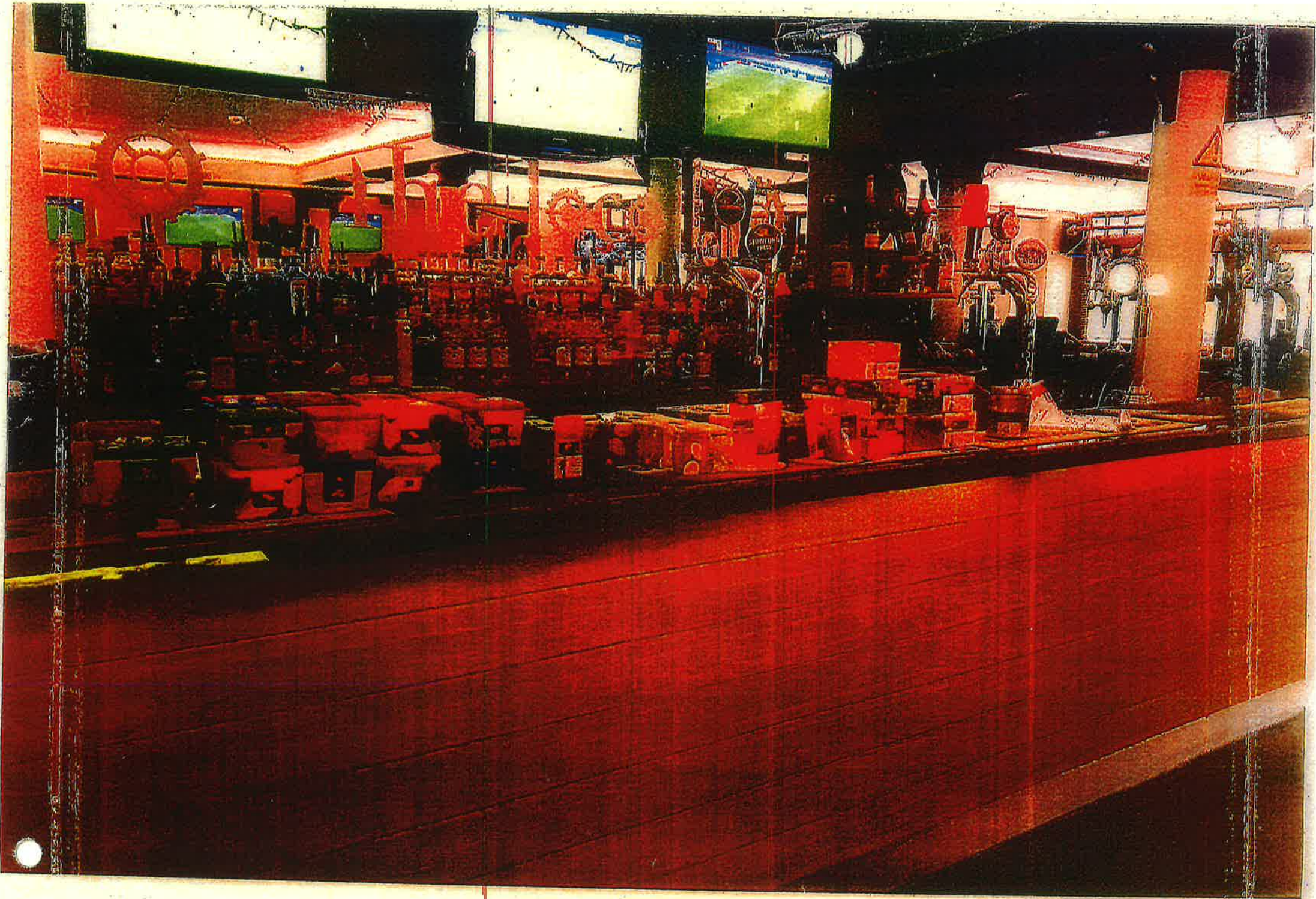


SECTION 3

Public
Agenda
28/4/2021



Nicola Bills

From: kirk.hyland-taylor@hmrc.gov.uk
Sent: 04 February 2020 12:41
To: Nicola Bills
Subject: RE: The Locomotive; 28 Station Street, Burton, Staffordshire
Attachments: Duty Calculations.docx

Hi Nicky,

I have attached my duty calculations for the goods and quantity seized. Shisha does contain Tobacco.

Herbal Molasses is another smoking product which does not contain Tobacco but it still attracts the duty as a "other Herbal Product". Since the 1st of January 2014 other Herbal smoking products attracts duty as if they contain Tobacco. As such they do attract duty. If you need more information on this read Public Notice 476 which contains a wealth on Tobacco/Molasses related information.

The goods were seized from The Locomotive Bar, 28 Station Street, Burton on Trent, DE14 1AU, The barman was a at the time of the seizure.

The appeal was an internal review against the seizure of the goods, the review concluded Pam Kaur had provided no proof the duty had been paid, and as such upheld the decision to seize the goods.

The second review was in relation to the decision not to restore the goods, (sometimes we can do this for a fee) again the decision was upheld.

Thanks,

*Kirk Hyland-Taylor | Fraud Investigation Service (Tobacco/Alcohol/Hydrocarbon Oils) | HM Revenue and Customs | Yorke House
| Castle Meadow Road | Nottingham | NG2 1AB*

kirk.hyland-taylor@hmrc.gsi.gov.uk

SPRING



Accelerated Development Programme 2019

Customs Hotline

0800 59 5000

www.hmrc.gov.uk/customs-hotline

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If you have any doubt about the authenticity of an email you receive which claims to come from HMRC please do not follow any links within the email, disclose any personal details or respond to it. Forward it to us at: phishing@hmrc.gsi.gov.uk

Duty Calculations

10.35Kg Shisha @ £4.51 per 30g = £1554.98

4.25Kg Herbal Molasses @ £4.51 per 30g = £638.52

Total duty = £2193.50

WITNESS STATEMENT
ENGLAND AND WALES ONLY
(Criminal Procedure Rules, r 16.2; Criminal Justice Act 1967, s. 9; Magistrates' Courts Act 1980, s.5B)

Statement of: Kirk Hyland-Taylor URN: 86 / O / Investigation Team / CAN / YY

Age if under 18: Over 18 (If over 18 insert 'over 18') Occupation: Officer of HM Revenue & Customs

This statement (consisting of 2 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: ¹ Kirk Laurence Hyland-Taylor Date: 13/02/2020

Indicate if witness evidence is visually recorded² No (If YES, see guidance)

I am an officer of HM Revenue & Customs based at Nottingham.

On 07/11/2019, I was on duty in the Burton, on Trent area. At 13:38 hours I entered The Locomotive Bar, 28 Station Street, Burton on Trent, DE14 1AU with officers and in accordance with the Customs and Excise Management Act (CEMA) 1979 section 112 to conduct a search of the premises for Non UK duty paid goods.

I identified myself to the barman who appeared to be the responsible person for the premises.

I saw officer locate two clear boxes of Herbal Molasses and Shisha on top of the freezer in the basement. A further quantity was located in the bar in the beer garden to the rear.

PAM KAUR the bar manager phoned, I asked her for invoices for the Shisha and Herbal Molasses, and she confirmed she sold the goods in her bar. PAM KAUR stated the SOEX is purchased from somewhere in Leicester, no further details were provided on the day, and then stated the Shisha

Date: 13/02/2020

Signature: Kirk Laurence Hyland-Taylor
(Signature of witness)

Signature: Enter Name
(Signature witnessed by)

STATEMENT OF WITNESS: ENGLAND AND WALES ONLY

Page 1 of 2

Statement of: Kirk Hyland-
Taylor

URN: 86 / O / Investigation Team / CAN / YY

came from Dubai in the post and didn't have any paperwork to show the goods had been duty paid. PAM KAUR stated she was unaware she was required to pay the duty when importing dutiable goods.

A total of 10.35KG of Shisha, and 4.25KG of Herbal Molasses was seized under CEMA 1979 section 139 as no evidence of duty paid status was provided.

I issued Public Notice 1 (Detailing UK Customs information), 12A (What you can do if things are seized), a Warning of Liability to Prosecution letter, and a seizure information notice was left at the Locomotive bar.

PAM KAUR posted invoices for the goods to me, however these did not prove the goods had been duty paid.

Date: 13/02/2020

Signature: Kirk Laurence Hyland-Taylor
(Signature of witness)

Signature: Enter Name
(Signature witnessed by)

STATEMENT OF WITNESS: ENGLAND AND WALES ONLY

Page 2 of 2

WITNESS STATEMENT

ENGLAND AND WALES ONLY

(Criminal Procedure Rules, r 16.2; Criminal Justice Act 1967, s. 9; Magistrates' Courts Act 1980, s.5B)

Statement of: Kirk Hyland-Taylor

URN: DD Ref / Case Type / Investigation Team / CAN / YY

Age if under 18: Over 18 (If over 18 insert 'over 18') Occupation: Officer of HM Revenue & Customs

This statement (consisting of 2 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: ¹ Kirk Hyland-Taylor

Date: 24/09/2020

 Indicate if witness evidence is visually recorded² No (If YES, see guidance)

3

Further to my statement dated 13/02/2020 I exhibit items seized from The Locomotive Bar, 28 Station Street, Burton on Trent, Staffordshire, DE14 1AU on 07/11/2019 as follows:

Exhibit	Description	Seal
KHT001	3.25KG Al Fakher	AA113630
KHT002	1.7KG Soex	PO6660762
KHT003	0.9KG Joyos	PO6660761
KHT004	0.35KG Afzal	PO6660760
KHT005	50g Nakhla	PO6660759
KHT006	2.0KG Al Fakher	AB0725087
KHT007	5.0KG Al Fakher	AB0856776
KHT008	200g Joyos	PO6660758
KHT009	500g Soex	PO5985356
KHT010	500g Starbuzz	PO5985361
KHT011	100g Al Fakher	PO5985357
KHT012	50g Afzal	PO5985360

Date: 24/09/2020

 Signature: Kirk Hyland-Taylor
(Signature of witness)

 Signature: Enter Name
(Signature witnessed by)

STATEMENT OF WITNESS: ENGLAND AND WALES ONLY

Page 1 of 2

Statement of: Kirk Hyland-Taylor

URN: DD Ref / Case Type / Investigation Team / CAN / YY

The duty evaded was calculated as:

10.35Kg Shisha @ £4.51 per 30g = £1554.98

4.25Kg Herbal Molasses @ £4.51 per 30g = £638.52

Total duty = £2193.50

Pam Kaur appealed against the decision to seize the goods, on the 10th of July 2020 at Birmingham Magistrates court the decision was upheld, and the claimant was ordered to pay costs of £400.00 to HMRC.

Date: 24/09/2020

Signature: Kirk Hyland-Taylor
(Signature of witness)

Signature: Enter Name
(Signature witnessed by)

STATEMENT OF WITNESS: ENGLAND AND WALES ONLY

Page 2 of 2