

1.

**Auto House Ltd, submission of fraudulent documents**

This case was investigated jointly between the Board of Inland Revenue and the Customs and Excise Division. Three (3) criminal charges under the **Miscellaneous Taxes Act**, were laid for the following offence:

- **Section 30 (1)** states any person who, with intent to deceive and for the purposes of this Act or of Regulations made thereunder, produces, promises, sends or otherwise makes use of any book, account, estimate, return or other document which is false in a material particular, is guilty of an offence.

The matter is currently before the Magistrates Court, Port of Spain.

2.

**Jerry Alexander trading as Nakayama Imports**

Jerry Alexander trading as Nakayama Imports, is in the business of selling foreign used vehicles, and is registered for VAT. Complaints were received and subsequently investigated. On completion of investigation there was evidence sufficient to which eleven (11) charges were laid for the following offences;

- Failing to comply with a requirement made under the Value Added Tax Act without lawful excuse contrary to **Section 56(a)** of the **VAT Act, 1989**. Any person who commits this offence is liable on summary conviction to a fine of \$15,000.00 and imprisonment for one (1) year;
- Providing false and misleading information contrary to **Section 56(b)** of the **VAT Act, 1989**. Any person who commits this offence is liable on summary conviction to a fine of \$15,000.00 and imprisonment for one (1) year;
- Failing to file a return by the due date contrary to **Section 31(5)** of the **VAT**.

The matter is currently before the Magistrates Court, Port of Spain and Tunapuna. Mr. Alexander failed to attend court on several times the matter was called thus by order of the court eleven (11) warrants was taken out for his arrest. The warrant has not been executed.

3.

**Aseyreca Trinidad Limited**

The Criminal Tax Investigations Unit investigated ASEYRECA TRINIDAD LIMITED, and has unearthed evidence which we deem sufficient to prefer the charge under Section 23 (2) of the VAT Act 1989.

The above mentioned company was alleged to be charging VAT without authorization. This matter was referred to the Criminal Tax Investigation Unit by the former Commissioner of VAT .

Seven (7) Charges were laid against ASEYRECA TRINIDAD LIMITED, for charging VAT without being VAT registered contrary to Section 23(2) of the Value Added Tax Act 1989.

This matter is currently before the Magistrates Court, Chaguanas

#### **4.**

#### **74 Esmeralda Road, Cunupia**

This matter came to the attention of the public of Trinidad and Tobago as seen by the attachment from the Trinidad and Tobago Mirror's front page headline dated Friday 24 October, 2008 "50 ghost companies in a 20 million VAT fraud".

The Criminal Tax Investigations Unit investigated the allegations and found that there were several companies registered with the above address and the same directors. All companies were registered for VAT and were claiming VAT refunds from operations.

Based upon our investigations it was unearthed that these companies, to which they are Directors, have no physical infrastructure or legitimate residence, as well as no books and records to prove trading. **These companies have received refunds of VAT in excess of six (6) million dollars.**

The Criminal Tax Investigations Unit laid twenty nine (29) criminal charges against the directors for the following offences;

- Providing false and misleading information contrary to **Section 56(b) of the Value Added Tax Act, 1989**. Any person who commits this offence is liable on summary conviction to a fine of \$15,000.00 and imprisonment for one (1) year;
- Hindering the investigators from carrying out duties authorised under the Value Added Tax Act contrary to **Section 118(7) of the Income Tax Act Chapter 75:01, as applied by Section 54 (2) of the Value Added Tax Act, 1989**.

The matter is listed for hearing at the Magistrates Court, Port of Spain. The directors have sought the counsel of Attorney Mr. Ramaesh Lawrence- Maharaj.

This document was created with Win2PDF available at <http://www.daneprairie.com>.  
The unregistered version of Win2PDF is for evaluation or non-commercial use only.