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***News Release***

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|  | For the attention of **News Desks** | | No. of pages: **2** | |  |
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**Brass-necked scrap metal dealer jailed after £200,000 VAT fraud**

A Scottish scrap metal dealer who failed to pay more than £200,000 of VAT he charged his customers, has been jailed for 18 months, after he was investigated by HM Revenue and Customs (HMRC).

Russell Goodenough, 48, of Auchterarder, set up T’ir Trading Ltd at his former home address in Ellon, Aberdeenshire, in December 2010. The company bought and sold scrap metal and was registered for VAT.

HMRC officers discovered Goodenough imported tonnes of scrap metal from Europe which he sold on to customers in the UK, charging them £205,600 in VAT which he kept rather than paying over to HMRC

Cheryl Burr, Assistant Director, Fraud Investigation Service, HMRC, said:

“Goodenough deliberately lied about his trade with European countries to throw us off the scent of his premeditated VAT evasion, but now he is paying the price behind bars.

“The VAT he charged should have been used to fund the public services used by us all, but Goodenough decided to pocket the lot. HMRC will continue to pursue criminals who attack the tax system and we ask anyone with information about suspected VAT fraud to report it to HMRC online or call our Fraud Hotline on 0800 788 887.”

Goodenough was detained by HMRC officers, interviewed under caution and then charged with the fraudulent evasion of VAT. He was sentenced today (29 January 2018) at Aberdeen Sheriff Court to 18 months in jail having previously pleaded guilty to the offence in December 2017.

**Notes for editors**

1. Russell Norman Goodenough (DOB 25/01/1970) of Chestnut Court, Auchterarder, was sentenced at Aberdeen Sheriff Court on 29 January 2018 to 18 months in jail. He pleaded guilty at an earlier hearing in December 2017 to being knowingly concerned in the fraudulent evasion of VAT, contrary to section 72 of the VAT Act 1994. The total value of the fraud was £205,600.
2. Anyone with information about people or businesses involved in tax fraud can contact our HMRC helpline on 0800 788 887 or <https://www.gov.uk/report-an-unregistered-trader-or-business>
3. Follow HMRC’s press office on Twitter @HMRCpressoffice.

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