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 ***News Release***

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**Businessman sentenced for cooking the books**

A Leicestershire businessman, who stole more than £180,000 through a tax scam, has been sentenced.

Mark Hammond, 50, of Barrow upon Soar in Loughborough, deliberately hid sales to evade paying VAT and Corporation Tax for two companies that traded as The Blacksmith Arms bar and restaurant.

A HM Revenue and Customs (HMRC) investigation revealed that Hammond, who was involved in running the restaurant, failed to declare cash payments and submitted fraudulent VAT returns over a three-year period from 2013.

Nick Stone, Assistant Director, Fraud Investigation Service, HMRC, said:

“Hammond made a deliberate decision to lie to evade paying the tax he owed in order to line his own pockets. Now he is paying the price.

“Criminals like Hammond create an uneven playing field for honest, hardworking businesses. That’s something we will not tolerate, and I urge anyone with information on this type of fraud to report it to HMRC online, or call our Fraud Hotline on 0800 788 887.”

The self-employed businessman followed a particular pattern for the fraud. For both companies he submitted fake returns based on card sales only, while failing to declare cash payments in a bid to evade paying VAT. In total, he stole £181,189 – £136,236 of unpaid VAT and £44,953 in Corporation Tax.

During a visit to the restaurant on Church Lane in Barrow upon Soar, HMRC officers analysed data taken from the till. It confirmed cash sales had been under declared since trading started in 2013.

Hammond was never appointed as director of either company, but correspondence to his accountant showed he was involved in running the restaurant. Regular emails included company bank statements where he highlighted purchases and sales.

Hammond admitted the fraud at a hearing at Leicester Crown Court in August this year. He was sentenced to 20 months in prison suspended for two years, and ordered to do 180 hours unpaid work at the same court today (28 September).

Confiscation proceedings to recover the stolen money have begun.

**Notes to Editors**

1. Mark Hammond. DOB: 04/07/1968, of Blake Close, Barrow upon Soar, Loughborough, Leicestershire, was charged with being knowingly concerned in the fraudulent evasion of VAT and cheating the public revenue.
2. Information about any type of tax fraud can be reported to HMRC online at <https://www.gov.uk/report-an-unregistered-trader-or-business>.
3. Follow HMRC Press Office on Twitter @HMRCpressoffice.
4. HMRC's Flickr channel: [www.flickr.com/hmrcgovuk](http://www.flickr.com/hmrcgovuk).

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**Press enquiries only please contact:**

Ashleigh Prince

Tel: 03000 598834 / 07825 026303

Email: Ashleigh.prince@hmrc.gsi.gov.uk

Or

Jemma Smith

Tel: 03000 520184 / 07741 615662

Email: Jemma.smith@hmrc.gsi.gov.uk

Out of hours

Tel: 07860 359544

**Website** [www.gov.uk/hmrc](http://www.gov.uk/hmrc)