

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: Matthew Alun Parr

Age if under 18: **Over 18** (If over 18 insert 'over 18')

Occupation: **Officer, HM Revenue & Customs**

This statement (consisting of 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: _____

Date: _____

I am an Officer of HM Revenue & Customs currently employed in an Excise team dealing with traders operating within the alcohol and tobacco sectors. Part of my duties are to visit retailers and inspect their alcohol and tobacco stock in order to establish that they are only dealing in UK duty paid goods.

On 14 August 2019 I was on duty together with R. Strauss, officer of HM Revenue and Customs, Police officer Beresford and her colleagues at the retail outlet A Day Fresh, 50 South Parade, Mollison Way, Edgware HA8 5QL. We entered the premises at approximately 10:00 hours and I explained to the person behind the till, Mr Kenkarajah (the husband of the owner), who I was by showing him my ID badge. I explained that I intended to check the alcohol and tobacco stock held in the premises (there was alcohol clearly for sale and I was utilising the provisions under The Customs and Excise Management Act 1979 section 112 to search for excise goods). Prior to commencing the search my colleague, officer Strauss, saw that the East European beer and high strength beer on display in the refrigerated unit was not priced up. She asked Mr Kenkarajah why this was and he said that he had cleaned the shelves the day before and had not put the prices back up. She then asked him to confirm the prices of a number of 500cl cans which he did as follows – Lomza £1.20, Oranjeboom £2.00, Kestrel super £2.00, Perla black £1.50 and Timisoreana £1.20. I

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Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

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then commenced my search during which time Mr Kenkerajah left and was replaced by his wife, the owner of the business. I asked her how much she sold cans of Lomza, Perla and Timisoreana for and she said £1.20, she also said that Kestrel super and Oranjeboom was £2.99 per can. I asked her why these items were not priced up and she said that the price can go up or down depending on the price she pays for them at the cash and carry. I explained to Mrs Kenkarajah that I needed to see the invoices from the cash and carry that she purchased her east European beer from. She explained to me that the invoices were with her accountant in Pinner – I suggested that her husband could go and pick them up at which time she used her telephone speaking to someone in a foreign language after which she said that her accountant was not picking up the phone and that her husband could not go and see them as he had to take their son to the hospital as an emergency. Mrs Kenkarajah then said that all the east European beer came from the cash and carry RO Export based in East Lane Business Park, Wembley whilst the high strength beer was purchased from a number of other wholesalers. I telephoned RO Exports and asked when A Day Fresh had last purchased beer from them and at 11:02 hours they sent me an email containing scans of the most recent two invoices for sales to A Day fresh which were dated 07/03/2019 and 20/06/2019 – neither of these invoices showed any beer being purchased. As no invoices were presented to me to explain where the east European beer was purchased from and my experience is that these are items regularly sold illicitly (having not had excise duty paid on them) I explained to Mrs Kenkarajah that I would be seizing this beer as I was not satisfied that duty had been paid on it. I also explained her rights of appeal and that if she was to provide me with invoices for this beer I would examine it and if I was satisfied that it was duty paid I would return it to the store. In total I seized 267 cans of beer (133.5 litres) which I have

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(signature of witness)

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subsequently inputted onto a Departmental database which has calculated the duty evaded to be £174.99.

I have examined departmental databases and have found that previous seizures have been made at 50 South Parade, Mollison Way as follows.

Date of seizure	Items seized
07/09/17	566.5 litres of beer
17/05/17	118.5 litres of beer, 0.5 litres Vodka, 6.75 Litres Wine
20/01/14	4,992 litres of beer, 338.25 litres of wine, 14.7 litres of spirits,
28/08/13	890 cigarettes, 1.49 kilos of tobacco
29/03/11	2,930 cigarettes, 4.85 kilos of tobacco, 2.1 litres of whisky
07/02/12	5,246 cigarettes, 3 kilos of tobacco, 13.4 litres of Vodka

Since the seizure on 14 August I have had no contact from Mrs Kenkarajah and she has not produced invoices to cover the beer that was seized.

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(signature of witness)

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Date: _____

Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

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Notification of alleged offences under the Licensing Act 2003

Venue Name: A DAY FRESH REF: (CAD/CRIS etc.) _____

Address: 50 SOUTH PARADE, MOLLISON WAY

Date: 14/08/19 Time: 10:28

Details of person in charge at the relevant time: MRS MATHIVATHANI KEKARAJAH

DPS Personal Licence Holder

Summary of alleged offences identified

- Section 57(4) Failure to secure premises licence or a certified copy at the premises or to prominently display a summary of the Licence.
- Section 57 (7) Failure to produce a premises licence or a certified copy.
- Section 109 (4) Failure to secure that a copy of the Temporary Event Notice (TEN) is prominently displayed at the premises or secure that a copy of the TEN is in the custody of an appropriate person.
- Section 109 (8) Failure to produce a TEN to a police officer.
- Section 135 (4) Failure to produce a personal licence to a police officer.
- Section 136 (1) Carrying on or attempting to carry on a licensable activity on or from any premises otherwise and in accordance with an authorisation or knowingly allowing a licensable activity to be carried on. (Sec19 issued Y No)
- Section 137 (1) Exposing alcohol for retail without an authorisation. (Sec19 issued Y No)
- Section 138 (1) Keeping alcohol on a premises for an unauthorised sale. (Sec19 issued Y No)
- Section 140 (1) Knowingly allowing disorderly conduct on a licensed premises.
- Section 141 (1) Knowingly selling or attempting or allowing alcohol to be sold to a person who is drunk.
- Section 144 (1) Knowingly keeping or allowing non duty paid goods or unlawfully imported goods to be kept on premises.
- Section 145 (1) Allowing an unaccompanied child on a premises (used primarily or exclusively for the sale of alcohol).
- Section 146 (1) Selling alcohol to an individual aged under 18.
- Section 147 (1) Knowingly allowing the sale of alcohol to an individual under 18.
- Section 153 (1) knowingly allowing an individual under 18 to make a an unsupervised sale of alcohol.
- Section 179 (4) Intentionally obstructing any authorised person exercising a power of entry under section 179.

Details of alleged offence(s) including relevant Cad and Crime report details:

Annex 2
(1) - CCTV isnt storeing for 31 DAYS starts from 21/07/19 at 1220HRS
(12) - Records of refusals Log seems inconsistant

Issuing officer: PC Beresford Print: 

I acknowledge receipt of this form: (venue) M. Keenan/Joeh

The purpose of this notice is to inform you that the failure to comply with the Licensing Act 2003 may result in the police initiating criminal proceedings against the DPS, premises licence holder, or both. This notice may also be used in evidence to support a review of the premises licence pursuant to section 51 Licensing Act 2003 and/or an application for a closure order under section 20 Criminal Justice and Police Act 2001