

WITNESS STATEMENT

ENGLAND AND WALES ONLY

(CJ Act 1967, s.8; MC Act 1980, ss.5A(3)(a) and 5B; MC Rules 1981, r.70, CP Rules Part 27.1)

Statement of: Stephen Terry Kilroy

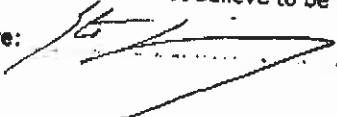
Age if under 18: (If over 18 insert 'over 18')

Customs

Occupation: Officer of HM Revenue &

This statement (consisting of 1 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: 14 December 2010

HMRC officers have made several seizures of illegal sales of illicit cigarettes and tobacco from Europa Stores, 344A, Dewsbury Road, Beeston, Leeds.

I have noted the dates and seizure amounts below for your information which I have taken from our Inland Detection Seizure file. These are not all seizures of goods I have been involved in personally:-

- 27/10/10 - 760 Cigarettes were seized.
- 31/10/10 - 400 Cigarettes and 1.35Kg of HRT (Hand Rolling Tobacco) were seized.
- 15/09/10 - 3560 Cigarettes and 0.15Kg of HRT.
- 16/09/10 - 4580 Cigarettes and 2.65kg of HRT.
- 19/09/10 - 5050 Cigarettes and 2.35kg of HRT
- 22/09/10 - 700 Cigarettes and 2.45Kg of HRT were seized.
- 19/03/10 - 400 Cigarettes were seized.
- 20/02/10 - 580 Cigarettes were seized.

On the 19/03/10 - 16220 Cigarettes were seized directly from Mr Ali Joodaky. We witnessed Mr Joodaki delivering these cigarettes to Europa Stores from his vehicle - Reg No. KR05 KNX. The vehicle was also seized before being restored on payment of the duty to the amount of £2500. This amount was paid in cash.

In total 32250 cigarettes have been seized, which is approximately £6127.50 in evaded duty plus VAT at 17.5% at £1072.31 = £7199.81. The duty calculated at the current duty rate of equal to 24% of the retail price plus £114.31 per thousand cigarettes as per Budget day of 24 March 2010.

In total 10.1 Kilos of HRT has been seized. This comes to £1308.86 in evaded duty plus VAT at 17.5% at £229.05 = £1537.91. The duty is calculated at the current duty rate £129.59 per kilo of hand rolling tobacco as per budget day of 24 March 2010.

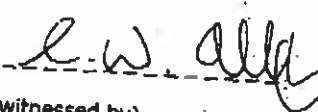
Date: 14/12/2010

Signature:



(signature of witness)

Signature:



(signature witnessed by)

STATEMENT OF WITNESS: ENGLAND AND WALES ONLY

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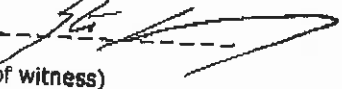
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Statement of: **Stephen Terry Kilroy**

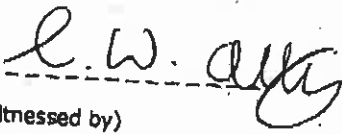
In total, Europa Stores have had goods seized evading £8737.72 in duty and VAT between 20 February 2010 to 27 October 2010 on the few times we have visited Europa Stores.

HMRC officers have also found concealments in Europa Stores and I have attached pictures of these.

Date: 14/12/2010

Signature: 

(signature of witness)

Signature: 

(signature witnessed by)

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