

WITNESS STATEMENT
ENGLAND AND WALES ONLY

(CJ Act 1967, s.9; MC Act 1980, ss.5A(3)(a) and 5B; MC Rules 1981, r.27, CP Rules Part 27.1)

Statement of: **JEANNETTE ANN KETT**

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

Occupation: **Officer of HM Revenue &**

This statement consisting of 02 pages 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: 6th September 2011

I am an officer of HM Revenue & Customs currently engaged on Criminal Investigations Inland Detection duties and based at Nelson House, Prince of Wales Rd, Norwich in Norfolk. On the 20th April 2011 whilst on duty in Peterborough, Cambridgeshire, together with my colleagues M. Rogers, P. Wright and D. Neve, I entered the premises known as Yummy Fish and Chips at 106 Dogsthorpe Road for the purposes of a Customs and Excise Management Act 1979 (CEMA '79) section 112 inspection.

Immediately I could see on shelves behind the counter alcohol for sale. After introducing ourselves to the owner of the shop, a gentleman calling himself Mr Warren WONG giving a date of birth as 15/06/74 and also to the shop assistant, a female calling herself Angela Mary GILBRIDE giving a date of birth as 03/09/58, we began an inspection of the entire business premises finding more alcoholic goods at the rear of the shop together with some non UK duty-paid tobacco goods.

With regards to the alcoholic goods inspected, under section 118B of CEMA '79, invoices were called for in order to determine the duty status of the goods. In respect of the alcoholic goods (as per associated copies) which were detained (and subsequently seized), no invoices were produced. Mr Wong informed me that he had placed a telephone order with a person known as 'Ahmed', a London wholesaler earlier the same week with the goods being delivered to the shop yesterday (19/04/11) by a Polish male in a plain, red van. I was further informed that

Date: _____

Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

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Statement of: JEANNETTE ANN KETT

no paperwork had been supplied by either Ahmed or the delivery driver. I therefore detained all items supplied by Ahmed and not supported by an invoice pending production of the relevant invoices by Mr/Mrs Wong. With no invoices forthcoming, I formally seized the alcohol (549.2 litres beer, 234 litres wine and 75.55 litres spirits) from Mr and Mrs Wong on the 20th May 2011 under the terms of sections 49(1) and 124 of CEMA '79. Other goods originating from suppliers where supporting invoices were present were left in situ on the premises. With regards to the 3800 Russian cigarettes and 2.5 kgs Belgian hand-rolling tobacco in 2 different brands found by officer Wright at the rear of the shop, Mr Wong informed me that these items belong to the 2 girls who work at the shop and that they can't leave them at home. I then asked Ms Gilbride if she owned any of the tobacco goods. She then claimed the tobacco and about 15 cartons of cigarettes as being her property.

At the end of the lunch time Fish and Chips trading period, I questioned Ms Gilbride further regarding these tobacco goods. In response to my questions, Ms Gilbride stated that all the goods belonged to her: the cigarettes were given to her as a gift by a friend in June 2011 and the tobacco she had personally imported from Belgium in March/April 2010. She further stated that she personally smokes the Amber Leaf and her son and partner the Samson. The cigarettes she does not like. She keeps the goods at the shop to prevent her alcoholic partner selling them to buy drink and did not admit to selling the goods. Due to the circumstances surrounding our find of these goods, I suspected that Ms Gilbride was not holding these goods for her own use and as such I formally seized all the tobacco goods from Ms Gilbride under the same CEMA '79 provisions. At no time were Mr/Mrs Wong implicated in this offence.

Date: _____

Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

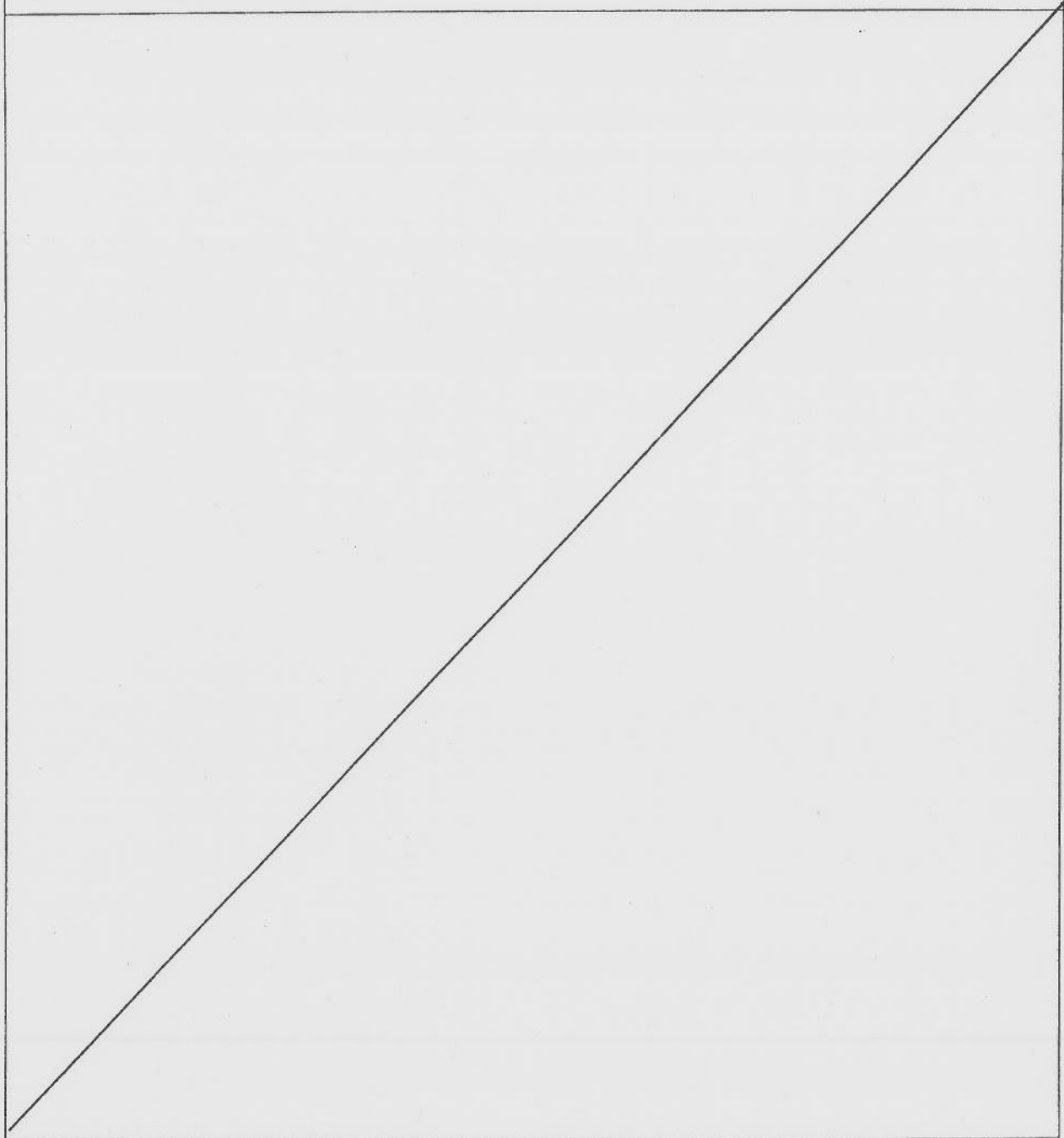
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Statement of: **JEANNETTE ANN KETT**



Date: _____

Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

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(CJ Act 1967, s.9; MC Act 1980, ss.5A(3)(a) and 5B; MC Rules 1981, r.27, CP Rules Part 27.1)

Statement of: Mary Anna Rogers

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

Occupation: Inland Detection Officer

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: 07/09/11

I am Mary Rogers, an Officer of HM Revenue and Customs (HMRC) currently stationed at Spur F, Government Buildings, Beeches Road, Chelmsford, Essex, CM1 2RT, as a member of the (Criminal Investigations – Inland Detection).

On 20/04/11 at 12:40 hours I was on duty at Yummy Fish & Chips, 106 Dogsthorpe Road, Peterborough, PE1 3AL with officers Jeanette Kett and Paul Wright.

Identification was shown to the people working behind the counter and reason for visit was explained by officer Kett. I inspected the rear stock room and found quantities of Beers, Wines & Spirits. I tallied and labelled the items which were later collected by our contractors due to lack of invoices.

At 16:25 hours I left the premises.

Date: _____

Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

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(CJ Act 1967, s.9; MC Act 1980, ss.5A(3)(a) and 5B; MC Rules 1981, r.27, CP Rules Part 27.1)

Statement of: Paul Terence Cumberland

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

Occupation: Higher Officer H M Revenue and

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: 9th September 2011

Further to my statement dated 4th August 2011 in relation to a visit made by HMRC Officers at Yummy Fish and Chips 106 Dogsthorpe Road Peterborough PE1 3AL.

After reviewing further case documents, I can advise that the total litres of Wine seized was 234 and total litres of Beer seized was 549.2

The Revenue figure remains unchanged as per my original statement.

Date: 9th SEPTEMBER

Signature: _____
(signature of witness)

Signature: _____
(signature witnessed by)

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(CJ Act 1967, s.9; MC Act 1980, ss.5A(3)(a) and 5B; MC Rules 1981, r.27, CP Rules Part 27.1)

Statement of: David NEVE

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

Occupation: Officer of H M Revenue & Customs

This statement (consisting of 2 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: 07/09/2011

I am an Officer of HM Revenue & Customs based at Custom House, Viewpoint Road, Felixstowe IP11 3RF. I have been an officer for 9 years. I currently work on the Road Fuel Testing Unit (RFTU) and my main duties are concerned with the detection of the misuse of hydrocarbon oils. I am also trained to undertake other detection duties.

On Wednesday 20th April 2011 I assisted in the inspection of Yummys Fish & Chip, 106 Dogsthorpe Road, Peterborough, PE1 3AL with fellow officers Jeannette KETT, Mary ROGERS and Paul WRIGHT. These officers were from the Inland Detection teams based in Norwich, Chelmsford and Ipswich.

We arrived at the premises at about 12:40 hours and officers KETT, ROGERS and WRIGHT entered the shop to examine it whilst I waited outside in the vehicle.

At about 13:05 hours I entered the premises to assist in the search.

Whilst on site I assisted in sorting and separating stock and identifying goods ready to be removed, this was under direction and guidance of HM Revenue and Customs Officers KETT and ROGERS who kept details in their notebooks.

At about 15:10 the owners stated that they wanted to close the shop so we removed all identified goods out into the back yard ready to be collected.

Date: 7/9/11 _____

Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

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(CJ Act 1967, s.9; MC Act 1980, ss.5A(3)(a) and 5B; MC Rules 1981, r.27, CP Rules Part 27.1)

Statement of: David NEVE

At about 16:00 departmental contractors arrived to collect all goods to be removed and the premises were departed at 16:25.

Date: 7/9/11

Signature: _____

(signature of witness)

Signature: _____

(signature witnessed by)

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(CJ Act 1967, s.9; MC Act 1980, ss.5A(3)(a) and 5B; MC Rules 1981, r.70, CP Rules Part 27.1)

Statement of: PAUL EDWARD WRIGHT

Age if under 18: over 18 (If over 18 insert 'over 18') Occupation: ASSISTANT OFFICER OF HM REVENUE AND CUSTOMS

This statement consisting of 1 page 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: 06/09/2011

I am an Officer of HM Revenue & Customs based in Ipswich engaged in Detection duties.-----

On 20th April 2011 at 12:39hrs I arrived at Yummy Fish and Chip Shop, 106 Dogsthorpe Road, Peterborough, PE1 3AL to carry out an inspection of excise goods Alcohol, Cigarettes and-----

Tobacco under the Customs and Excise Management Act 1979 s.112-----

At 12:44hrs I was inspecting the stockroom right at the back of the Chip shop and I found 2---- black carrier bags. Bag one contained 800 Ipermbep Cigarettes and bag two contained 2800-- Ipermbep Cigarettes.-----

At 12:47hrs in the same rear stockroom I found a black carrier bag placed within a white box-- marked Spavin, and found it contained 2Kg Samson tobacco. The pouches had Benelux tax---- stamps on the back.-----

At 12:50hrs in the same rear stockroom I found a white Tesco's carrier bag, which contained 0.500KG of Amberleaf tobacco, and on the pouches they had Benelux tax stamps on the back.

At 13:01hrs I carried out a search of vehicle W88WON a Dodge Caliber 5XT under the Customs and Excise management Act 1979 Section 163.-----

At 13:03hrs Search completed, nothing found of interest.-----

At 13:04hrs in the stockroom I found a 1.5L bottle of Smirnoff Vodka 37.5%ABV which had no UK Duty Stamp on the bottle, the bottle was then passed to _____ (HM Revenue and Customs Officer) for tallying.-----

At 16:20hrs I left the premises-----

Date: 06/09/2011

Signature: __

(signature of witness)

Signature: _____

(signature witnessed by)

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