

## NOTICE OF SEIZURE UNDER THE CUSTOMS AND EXCISE MANAGEMENT ACT 1979

To:

- (A) Mr. Wilfred Jegge, Executive Tours Taxi, Schulhosstrasse 18, CH 8704 Herrliberg, Switzerland.  
 (B) Tulip Limited, 41 Longridge Road, London S.W.5.  
 (C) Mr. Rustan Tejpar, Postfach 593, 8027 Zurich, Switzerland.  
 (D) Mr. Harouna Fofona, Burundi Metal Export, BP 474, Bujumbura Burundi.  
 (E) Mr. Nashir Kassam, 21 Hadden Way, Greenford, Middlesex.  
 (F) A. P. Bhimji & Sons Ltd., 14 Clydesdale Avenue, Stanmore, Middlesex.

3rd June 1982.

Pursuant to section 139(6) of the Customs and Excise Management Act 1979, and paragraph 1 of the 3rd Schedule thereto, the Commissioners of Customs and Excise hereby give you notice that by virtue of the powers contained in the Customs and Excise Acts and any enactments amending those Acts, certain goods, namely

1447 troy ounces of fine gold granules, and associated wrappers and baggage, all found in room 532 at the Crest Hotel, Empire Way, Wembley, Middlesex on 19th February 1982 and there detained by an Officer of Customs and Excise

have been seized as liable to forfeiture upon the grounds that:

1. The said gold granules were goods in relation to which Wilfried Jegge on 14th January 1982, at 4 Conduit Street, London W.1, knowingly or recklessly signed a form VAT 1, Notification of Liability to be Registered for Value Added Tax, being a document produced or made for the purpose of an assigned matter namely value added tax which was untrue in a material particular in that he declared therein that the particulars and statements in the said form were true and complete, where as the address of Tulip Limited, the nature of its business, the estimate of its forthcoming turnover and the bank account details were each untrue and or incomplete.

2. The said gold granules were goods in relation to which Tulip Limited on or about 16th January 1982, at 93-107 Shaftesbury Avenue, London W.1, knowingly or recklessly caused to be delivered to an Officer a form VAT 1 being a document produced or made for the purpose of an assigned matter namely value added tax which was untrue in a material particular in that it was stated therein that the approximate total taxable turnover of the said company in the next 12 months was £100,000 whereas the true approximate figure was a far greater amount.

3. The said gold granules were goods in relation to which Rustan Tejpar on or about 18th January 1982, at 4 Conduit Street, London W.1, knowingly or recklessly caused to be made an invoice numbered 101 being a document produced or made for the purpose of an assigned matter namely value added tax which was untrue in a material particular in that the said invoice purported to show that Tulip Limited was a supplier of watches whereas this was untrue.

4. The said gold granules were goods in relation to which Nazin Hussein on or about 18th January 1982 at 4 Conduit Street, London W.1, knowingly or recklessly made an invoice numbered 101 being a document produced or made for the purpose of an assigned matter namely value added tax which was untrue in a material particular in that the said invoice referred to a supply of watches by Tulip Limited to M. G. K. Adatia Esq. whereas the said supply was fictitious.

5. The said gold granules were goods in relation to which Nazin Hussein on or about 18th January 1982, at 93-107 Shaftesbury Avenue, London W.1, knowingly or recklessly caused to be delivered to an Officer an invoice numbered 101 being a document produced or made for the purpose of an assigned matter namely value added tax which was untrue in a material particular in that the said invoice purported to show that M. G. K. Adatia Esq. had genuinely incurred a liability to Tulip Limited of £2,242.50 and that the said company was thereby entitled to that sum whereas in truth and in fact the said sum was not so due or payable.

6. The said gold granules were goods in relation to which Dominic John Cocozza on or about 19th February 1982, at London Heathrow Airport, knowingly or recklessly caused to be delivered to an Officer a form

C10 General Import Entry number 910550 being a document produced or made for the purpose of an assigned matter namely customs duty which was untrue in a material particular in that the address of the importer, Tulip Limited, was shown to be 41 Longridge Road, London S.W.5, whereas in truth the said company had no such address.

7. The said gold granules were imported into the United Kingdom at London Heathrow Airport on 19th February 1982, and found after delivery not to correspond with the entry made thereof number 910550 in that their declared consignor, namely Burundi Metal Export, did not exist at the stated address in Burundi, namely BP 474 Bujumbura, Burundi.

8. The said gold granules were imported into the United Kingdom at London Heathrow Airport on 19th February 1982, and found after delivery not to correspond with the entry made thereof number 910550 in that the declared importer, namely Tulip Limited, did not in reality exist at the stated address in London, namely 41 Longridge Road, London S.W.5.

9. The said gold granules were imported into the United Kingdom at London Heathrow Airport on 19th February 1982, and found after delivery not to correspond with the entry made thereof number 910550 in that the goods were therein incorrectly described as unwrought unrefined gold, whereas they were, in truth, fine gold granules.

10. The said gold granules were imported into the United Kingdom at London Heathrow Airport on 19th February 1982, and found after delivery not to correspond with the entry made thereof number 910550 in that the declared value added tax for postponed accounting was £40,216.63, whereas the true amount was a greater sum.

11. The said gold granules were imported into the United Kingdom at London Heathrow Airport on 19th February 1982, and found after delivery not to correspond with the entry made thereof number 910550 in that the goods were described in an accompanying invoice numbered 1982/432, part of the entry, as unwrought gold approximately 98 per cent., whereas they were fine gold granules of the highest purity.

12. The said associated wrappers and baggage were on 19th February 1982, at London Heathrow Airport and or the said Crest Hotel, Wembley, used for the carriage, handling or deposit of the said gold granules which were liable to forfeiture as aforesaid.

13. In so far as any of the said goods are not liable to forfeiture as aforesaid the same were on 19th February 1982, at the said Crest Hotel, Wembley, mixed packed or found with such of the said goods as were so liable.

Whereby and by force of sections 49(1)(e), 141(1)(a)(b) and 167(1) of the Customs and Excise Management Act 1979 the said goods are liable to forfeiture.

If you claim that the said goods are not liable to forfeiture you must within one month from the date of this notice of seizure give notice of your claim in writing in accordance with the 3rd Schedule of the said 1979 Act. If you are outside the United Kingdom your said notice of claim must also specify the name and address of a solicitor in the United Kingdom who is authorised to accept service of process and to act on your behalf.

If you make such a claim within the time aforesaid legal proceedings will be taken for the condemnation of the said goods. If no such claim is made the said goods will be deemed to have been duly condemned as forfeited.

J. F. Dickerson, Officer of Customs and Excise, Investigation Division, H.M. Customs and Excise, 14 New Fetter Lane, London EC4A 1PA. (4 SI)

## DEPUTY LIEUTENANT COMMISSIONS

## LIEUTENANCY OF THE COUNTY OF HAMPSHIRE

The Lord-Lieutenant of Hampshire, the Rt. Hon. The Earl of Malmesbury, T.D. has signed Deputy Lieutenant Commissions appointing

General Sir David Fraser, G.C.B., O.B.E., of Vallenders, Isington, Alton.

Brevet Colonel Neil Malcolm Rowland Moody O.B.E.,