

## £200k of fraudulent invoices lands director with ban

Christopher Carr (28), of Manchester, was the director of Carr's BK Ltd. The company was incorporated in July 2017 but was wound up in court in November 2019 and the Official Receiver was appointed as liquidator.

The Official Receiver investigated Christopher Carr's conduct as director of the company before uncovering he had created bogus documents in order to illicitly claim tax rebates.

Enquiries established that in November 2017 Christopher Carr submitted a tax return for more than £72,000 claiming on goods he had not purchased.

A second return was submitted in January 2018 for more than £117,000. Both returns were paid by the tax authorities.

But the invoices and bank statements used to support the two claims were false. The supplier referred to in the claim told the tax authorities that although Christopher Carr was a customer, the invoice submitted was not genuine.

Christopher Carr admitted he had falsified documents to claim the funds in April 2018. He was issued with a penalty of more than £110,000, including interest.

The Secretary of State accepted a disqualification undertaking from Christopher Carr after he did not dispute that he fraudulently created false invoices, to obtain tax repayments totalling just over £190,000.

The disqualification became effective on 14 December 2020 and Christopher Carr is banned from directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company for 11 years.

Dave Elliott, Chief Investigator at the Insolvency Service, said:

Christopher Carr created false invoices and bank statements knowing his aim was to defraud the tax authorities out of hundreds of thousands of pounds.

We worked closely with the tax authorities to bring Christopher Carr's actions to light and this 11-year disqualification recognises the seriousness of his actions.

Christopher Carr is of Manchester and his date of birth is December 1992.

CARR'S BK LTD. Company number 10865433

Disqualification undertakings are the administrative equivalent of a disqualification order but do not involve court proceedings. Persons subject to a disqualification order are bound by a [range of restrictions](#).

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