

# Administration services firm boss banned for VAT fraud

Laura Theophilus (42), from Cambridge, was the sole director of CIS UK PAY Limited. Incorporated in February 2012, the company provided combined office administrative services.

The company was VAT registered shortly after its incorporation and Laura Theophilus submitted VAT returns for five consecutive quarters from January 2017 to January 2018, paying just over £273,000.

In April 2017, however, CIS UK PAY received notification from the tax authorities that some of its recent purchases from a supplier had been connected to tax losses. Laura Theophilus was also warned that she should apply due diligence when choosing suppliers.

But Laura Theophilus failed to conduct due diligence checks and this resulted in CIS UK PAY submitting inaccurate VAT returns and payments. The director was then told she owed a further £373,000 in VAT payments and this caused the administration services provider to enter into voluntary liquidation.

On 11 January 2021, the Secretary of State accepted a disqualification undertaking from Laura Theophilus after she did not dispute that she caused CIS PAY UK to participate in transactions which were connected with the fraudulent evasion of VAT and that she knew or ought to have known this.

Laura Theophilus's ban was effective from 1 February and lasts for 10 years, during which time she is banned from directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

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

As a company director, Laura Theophilus had a duty to ensure CIS PAY UK paid the correct amount of tax. Despite this, she involved her company with suppliers who she knew, or ought to have known, weren't following their obligations.

Laura Theophilus has been banned from the business environment for 10 years and a ban of this length sends a clear message that tax abuse of any kind will not be tolerated.

Laura Theophilus is of Cambridge and her date of birth is May 1978

Company CIS UK PAY Limited (Company Reg no. 07935316).

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 other restrictions](#).

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