

Brothers banned for failing to pay £173,000 in taxes

Brothers Carlos Enrique De La Cruz Vidal (51), from South East London, and Fernando De La Cruz Vidal (52), from Granada in Spain, are now banned from acting as directors or directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

Carlos' 6-year ban became effective on 5 November, while Fernando's 6-year ban is effective from 30 December.

The brothers were appointed directors of Santo Limited in April 2007 on the same date as the company was incorporated.

Santo Limited traded as a restaurant called Santo on Portobello Road, West London, but the company entered into creditors voluntary liquidation in December 2018 before the brothers' conduct was referred to the Insolvency Service for further enquiries.

Investigators established that Santo Limited was subject to enquiries by the tax authorities in November 2017 after issues were discovered relating to the company's tax returns.

The tax authorities found that from September 2014 to September 2017 the brothers had suppressed the company's takings by more than £173,000 and overstated the amount of takings that were non-taxable.

By the time the company had gone into liquidation in December 2018 the tax authorities claimed almost £200,000 in the liquidation.

Carlos Enrique De La Cruz Vidal had his undertaking accepted by the Secretary of State on 15 October, while Fernando De La Cruz Vidal had his undertaking accepted on 9 December.

In their undertakings, the brothers did not dispute that they caused inaccurate tax returns to be submitted to the tax authorities by suppressing their sales income.

Lawrence Zussman, Deputy Head of Insolvent Investigations at the Insolvency Service, said:

Customers have a right to expect that the tax they pay on their food is given to the tax authorities. Instead, Carlos and Fernando De La Cruz Vidal substantially underdeclared the tax due and in doing so both failed to take their responsibilities as directors seriously.

Carlos and Fernando have now been removed from the business

environment for 6 years and these bans should further serve as a warning to other directors that if you do not pay the correct taxes you run the serious risk of being disqualified.

Carlos Enrique De La Cruz Vidal is from South East London and his date of birth is August 1969.

Fernando De La Cruz Vidal is from Grenada, Spain, and his date of birth is April 1968.

Santo Limited (Company Reg no. 06222263).

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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