

Disqualification for security boss following hefty tax bill

Smarta Security Limited was incorporated in November 1999 and the company supplied security and cleaning services from premises in Churwell, Leeds.

Marc Neville Green (54), from Leeds, had been appointed a director of the company since it was incorporated. 16 years later, however, the company struggled financially and following negotiations, Marc Green sold his shareholding to a third party.

While Marc Green had resigned as a director of Smarta Security in January 2016, his activities were put under the spotlight after the security and cleaning firm entered into liquidation in February 2016.

While winding-up Smarta Security, liquidators uncovered that the company had failed to pay the correct amount of tax. Further investigations by the Insolvency Service confirmed that Smarta Security had left a large deficiency to creditors, including the tax authorities.

In October 2019, the Secretary of State accepted a disqualification undertaking from Marc Green in which he did not dispute that he caused Smarta Security to trade to the detriment of the tax authorities by failing to ensure that Smarta complied with its statutory obligations to submit returns and payments as and when due.

Effective from November 2019, Marc Green is banned for 5 years and 6 months from acting as a director or directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

Ken Beasley, Official Receiver for the Insolvency Service, said:

Deliberate neglect of tax affairs is not a victimless action as it deprives the taxpayer of the funds needed to operate public services.

Company directors have a duty to ensure businesses meet their legal obligations, including paying taxes, and the Insolvency Service will take action against directors who do not take their obligations seriously and abuse their position of trust.

Marc Neville Green is from Leeds and his date of birth is April 1965.

Smarta Security Limited (Company number = 03871477)

Persons subject to a disqualification order are bound by a [range of other restrictions](#).

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