

Press release: Pub landlord banned for submitting inaccurate tax returns

Incorporated in September 2009, Edward & Moore Limited was a company with several public houses trading under its name in Nottingham and Derby.

Kirpal Rathaur (51), from Nottingham, was the appointed director at the same time as Edward & Moore was incorporated. But close to 10 years later, the company entered into Creditors Voluntary Liquidator in November 2018, owing close to £6.9 million to creditors.

The liquidation triggered an investigation by the Insolvency Service, which established that for more than four years between February 2010 and November 2014, Kirpal Rathaur caused Edward & Moore to submit inaccurate returns to the tax authorities, generating an outstanding shortfall of close to £7 million.

Further enquiries discovered that in March 2015, Kirpal Rathaur falsely took Edward & Moore off of the business tax list. He then caused Edward & Moore to continue trading until liquidation and because the company hadn't been paying business tax for several years, the company built-up liabilities of £7.9 million.

And for the life of the company, Kirpal Rathaur failed to maintain and/or preserve adequate accounting records. This meant it was impossible to establish what happened to the £7.9 million in unpaid taxes, how much in total was owed to the company's creditors, including the tax authorities, as well as establishing how much money Kirpal Rathaur withdrew from the company.

On 29 April 2019 the Secretary of State accepted an 11-year disqualification undertaking from Kirpal Rathaur. Effective from 20 May 2019, he is banned for 11 years from directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

Martin Gitner, Deputy Head of Investigations, of the Insolvency Service said:

Directors cannot pick and choose what taxes they want to pay but this did not deter Kirpal Rathaur from avoiding paying business duty that he rightfully owed.

An 11-year disqualification is a substantial ban, seriously curtailing Kirpal Rathaur ability to run companies, and demonstrates our commitment to investigate and ban those directors who abuse the tax systems and their responsibilities.

Kirpal Rathaur is from Nottingham and his date of birth is October 1967.

Edward & Moore Limited was incorporated on 23 September 2009 (company registration number 07027343).

The full list of public houses:

- Blue Bell Inn
- Cucamara
- The Bear & Lace
- Bag 0 Nails
- Fat Cat – Friargate Derby
- Fat Cat – Mansfield Road Nottingham
- Fat Cat – Chapel Bar Nottingham
- Up N Down Under
- Currylounge

A disqualification order has the effect that without specific permission of a court, a person with a disqualification cannot:

- act as a director of a company
- take part, directly or indirectly, in the promotion, formation or management of a company or limited liability partnership
- be a receiver of a company's property

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](#).

Further information about the work of the Insolvency Service, and how to complain about financial misconduct, is [available](#).

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