

Restaurateur banned for tax avoidance

Byron St John Swales (56), from Hove, was director of Indian Summer UK Limited, which traded as the Indian Summer restaurant on East Street in Brighton.

Indian Summer UK Limited was incorporated in September 2003 but inspections carried out by the tax authorities in 2016 found the company owed £130,174 in tax, including interest and penalties.

The company entered into creditors voluntary liquidation in May 2019 and Indian Summer UK was referred to the Insolvency Service for investigation.

Investigators were able to establish that Byron Swales had under declared the restaurant's orders and that he had failed to accurately account for tax owed from December 2011 until February 2018.

It was found Indian Summer UK owed more than £130,000 in tax, interest and penalties and the restaurant owner has now been banned from being a company director for 6 years.

David Argyle, Deputy Head of Investigations for the Insolvency Service, said:

Byron Swales concealed transactions from company books for over seven years to avoid tax obligations and keep money destined for the public purse. As a result of our investigations, Byron Swales will be banned from the business environment for six years, severely curtailing his activities.

Byron St John Swales is from Hove and his date of birth is May 1964.

Indian Summer UK Limited (Company Reg no. 04905057).

The Secretary of State accepted a disqualification undertaking from Byron St John Swales on 29 May 2020 for 6 years effective from 19 June 2020.

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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