

Restaurateurs disqualified for abusing the tax regime

Paul Anthony Podvoiskis (68), from Sherbourne, Warwickshire, received a five year court-ordered disqualification, while Allan Ho (52), from Coatbridge, North Lanarkshire, accepted a nine year disqualification undertaking.

The pair caused the companies they were directors of to abuse the tax regime and they are both banned 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.

Paul Podvoiskis was the director of Candy Experience Limited, which ran public houses and restaurants across the south west of England. This included Ringwood, Cadnam and Lymington in Hampshire, as well as three restaurants trading under the name Alcatraz Bar & Brasserie in Bournemouth and Poole in Dorset, and Camberley in Surrey.

However, Candy Experience failed to submit monthly VAT returns from August 2015 up until the date of liquidation; owed outstanding PAYE and National Insurance contributions dating back to 2014/15; and the company failed to settle its tax liabilities. At the point of liquidation, the tax authorities claimed more than £470,000, which remains outstanding.

Further enquiries established that Candy Experiences' bank records received more than £3.8 million into its account. Just over £115,000 was paid to the tax authorities and £1,153 in business rates was paid to the local authorities. The remaining £3.68 million, however, was used by Candy Experience to pay trade creditors, wages and other operational costs, including more than £779,000 paid to a connected company.

Allyan Limited traded as a takeaway restaurant called Canton Cuisine from Union Street, Larkhall. However, the company ceased to trade in November 2018 before being wound-up by the courts in July 2019 following a petition from the tax authorities.

After the company was liquidated, investigators uncovered that for nearly six years between November 2010 and August 2016, Allan Ho caused Allyan Limited to deliberately suppress its sales and delivery income in order to conceal its true tax liabilities.

The tax authorities raised several tax assessments to recover tax owed and by November 2018, Allyan Limited's tax liability increased to more than £500,000, which also included penalties for deliberate concealment. In the absence of payment from the company the tax authorities lodged a winding up petition resulting in the company being placed into compulsory liquidation on 30 July 2019.

Paul Podvoiskis appeared at the High Court in London between 30 June and 2

July 2020 where ICC Judge Burton made a five year disqualification order against him. His ban ends on 8 October 2023 – the court took into account a previous undertaking accepted by Paul Podvoiskis – and Judge Burton also awarded costs in the region of £47,000

On 30 June 2020, the Secretary of State accepted a disqualification undertaking from Allan Ho, after he did not dispute that he concealed tax liabilities to the detriment of the tax authorities. His ban comes into effect on 28 July 2020.

Keith Owen, Director of Investigations and Enforcement Services for the Insolvency Service, said:

The majority of directors take their responsibilities seriously but Paul Podvoiskis and Allan Ho both deliberately caused their companies to abuse the tax regime, when they failed to pay the correct amount of tax.

Both restaurateurs have received substantial bans for their misconduct and this should serve as a clear warning to other directors that neglecting their statutory duties could lead to being removed from the corporate arena.

Alan Ho and Allyan Limited

Allan Ho is of Coatbridge and his date of birth is May 1968. Allyan Limited (Company Reg no. SC384284).

Paul Podvoiskis and Candy Experience

Paul Anthony Podvoiskis's date of birth is September 1951. Candy Experience Limited (Company Reg no. 07959121). It was previously called '8 Rivers Bars Limited' from 21 February 2012 to 11 June 2014.

The principal trading names and addresses of these are as follows:

- The Old Beams at Ibsley, Ringwood
- The Sir John Barleycorn at Old Romsey Road, Cadnam
- The Hobbler Inn, at Southampton Road, Battramsley, Lymington
- Alcatraz Bar & Brasserie at 127 Old Christchurch Road, Bournemouth
- Alcatraz Bar & Brasserie at 40-42 High Street, Poole
- Alcatraz Bar & Brasserie at 39-41 Obelisk Way, Camberley

About disqualifications

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 restrictions](#).

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