

Jailed restaurateur served with ban after £1m tax fraud

Lam Chin Seong (61), from Barnet, was the sole director of Novari Limited and Novari (at the 02) Limited.

Incorporated in 2012, the two companies traded as the Water Margin Chinese Restaurant in Portsmouth, as well as the Water Margin Chinese Restaurant and Water Margin Jazz Club in Greenwich.

Each company had an annual turnover in excess of £1 million. Lam Chin Seong, however, registered the companies falsely with HMRC, describing them as arts-based businesses with estimated annual turnovers of £10,000 and £80,000, which were significant under-valuations.

He then failed to file VAT returns for either company, which caused HMRC to raise assessments on the companies' behalf based on their falsely declared annual turnovers. The assessments were, as a result, for much smaller amounts than was really owed – sometimes only for hundreds of pounds.

Lam Chin Seong caused the companies to pay the smaller assessments rather than correcting the error, which meant over £1 million in tax went unpaid over four-and-a-half years.

In July 2016, an HMRC investigation uncovered the fraud, and the restaurants ceased to trade soon after. Lam Chin Seong put both companies into liquidation in winter 2016 and autumn 2017 respectively.

In November 2018, Lam Chin Seong pleaded guilty to two counts of being knowingly concerned in fraudulent evasion of VAT. He was sentenced to three years in prison in December 2018.

HMRC then worked with the Insolvency Service to secure Lam Chin Seong's disqualification as a director in addition to his custodial sentence.

In June 2019, the Secretary of State accepted a disqualification undertaking from Lam Chin Seong for 12 years. Effective from 3 July 2019, Lam Chin Seong is banned from directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

David Brooks, Chief Investigator for the Insolvency Service, said:

Lam Chin Seong demonstrated a wilful disregard for the tax authorities and a 12-year ban prevents him from using limited liability to carry on his business practice in such a way.

This case illustrates the excellent day-to-day relationship the Insolvency Service has with HMRC, and we will continue to work with

our partners to prevent misconduct.

Lam Chin Seong is of Barnet and his date of birth is January 1958.

Novari Ltd (Company Number: 08050268).

Novari (at the 02) Limited (Company Number: 08316802).

A disqualification undertaking 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.](#)

You can also follow the Insolvency Service on:

[Driving the electric revolution: apply for funding](#)



The UK will need to switch to electrification across many sectors from automotive to energy distribution in order to meet its carbon reduction targets.

This change also represents a significant global opportunity for UK businesses making the power electronics, machines and drivers that will be

required.

The UK government has launched the £80 million [Industrial Strategy Challenge Fund Driving the Electric Revolution Challenge](#) to help businesses to meet this need.

Its aim is to accelerate the UK's ability to deliver the supply chains required to enable electrification in the automotive, aerospace, energy, industrial, marine, off highway and rail sectors.

There is up to £19 million from the Industrial Strategy Challenge Fund to invest in projects that support the creation, development and scale-up of supply chains in power electronics, machines and drives.

Projects must address opportunities in one or more sectors

The competition aims to develop a UK supply chain in power electronics, machines and drives by supporting innovative ways of filling in gaps in the supply chain or of scaling up existing supply chains.

Projects should address commercial opportunities in one or more of these sectors:

- aerospace
- automotive
- energy generation and distribution
- industrial (production equipment)
- marine
- off highway (construction, agricultural equipment)
- rail

Examples that projects might include:

- power electronics: passive components production, productivity improvements and supply chain efficiency such as solutions that address solving supply chain bottle necks or automation
- electric machines, generators and motors: automated stator winding, materials recovery from end of life, raw materials refining, stamping and lamination stack productivity improvements, advanced testing
- drive systems: systems integration and testing
- projects that consider supply chain gaps, from raw materials to recycling

The competition has 2 strands:

- one for larger projects with total costs between £1 million and £3 million
- another for smaller projects with total costs between £250,000 and £1 million

Competition information

- the competition opens on 29 July 2019, and the deadline for applications is at midday on 25 September 2019
- businesses of any size may apply
- we expect projects to range in size between £250,000 and £3 million
- briefing events will be held in [Newport](#), [Belfast](#), [Glasgow](#) and [Newcastle](#) during July and August

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1. 25 July 2019 Clarified that the competition aims to develop the supply chain to enable electrification in 7 sectors. Projects should address one or more sector.
2. 25 July 2019 First published.

[Statistical press release: Digest of UK Energy Statistics 2019](#)

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[UK Visas and Immigration announces annual temporary visa service in Maldives](#)



The Temporary Enrollment Location (TEL) will operate on 5th and 6th August 2019 from 09.00 am to 05.00 pm from the Ministry of Foreign Affairs, Maldives (1st Floor, Boduthakurufaanu Magu, Male).

Applicants wishing to use the temporary VAC will follow the normal application process by submitting their forms, paying for their visas and booking their appointments online via [apply UK visa](#).

UKVI have agreed to waive routine interviews for customers applying for a Tier 4 student visa via the TEL – making the process more convenient to those who use the TEL.

This is an optional service and those in Maldives are free to travel to the nearest visa application centres in Sri Lanka or India.

For specific queries on the visa application process contact the [International Enquiry Service](#).

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1. 25 July 2019 Change in the title
2. 25 July 2019 Change the summary
3. 25 July 2019 Last 2 para's have been taken out.
4. 23 July 2019 First published.

[Drug firms accused of illegal market sharing in supply of antibiotic](#)

In a Statement of Objections issued today the CMA alleges that, from 2014 until at least October 2017, 2 suppliers, AMCo (now Advanz) and Morningside, and a wholesaler, Alliance Healthcare, entered into arrangements under which Alliance Healthcare would buy equal volumes of the drug from each of the 2 suppliers so that they would not compete. During 2015 and 2016, the 2 suppliers also committed to supply the drug exclusively to Alliance

Healthcare.

Nitrofurantoin is an antibiotic commonly used to treat urinary tract infections such as cystitis. While it is available as tablets and a liquid, this investigation focuses on the capsule forms (50mg and 100mg) which are a prescription-only medicine. AMCo was the sole UK supplier of both products, until Morningside entered the market in mid-2014.

The CMA has also provisionally found that, in May 2014, AMCo disclosed sensitive pricing information to Morningside with the aim of reducing competition between them.

In a Statement of Objections issued today, it is provisionally considered that these arrangements prevented or restricted competition. When Morningside started supplying the drug, this was not followed by the price falls that would normally be expected when a new competitor enters the market.

Ann Pope, the CMA's Senior Director of Antitrust, said:

Drug companies that break competition law risk forcing the NHS, and UK taxpayers, to pay over the odds for important medical treatments.

We've provisionally found that suppliers of this important antibiotic entered into arrangements with the aim of keeping Nitrofurantoin prices artificially high, meaning the NHS wouldn't benefit from the lower prices that come from effective competition.

These findings are provisional and no conclusion should be drawn at this stage that there has in fact been any breach of competition law. The CMA will carefully consider any representations of the companies under investigation before determining whether the law has been infringed.

Notes to editors

1. The CMA is addressing the Statement of Objections to: (a) Advanz Pharma Services (UK) Limited; (b) Mercury Pharma Group Limited; (c) Cinven Capital Management (V) General Partner Limited; (d) Cinven (Luxco 1) S.A.; (e) Cinven Partners LLP; (f) Concordia Investment Holdings (UK) Limited; (g) Concordia Investments (Jersey) Limited; (h) Advanz Pharma Corp; (i) Morningside Healthcare Limited; (j) Alvedius Limited; (k) Morningside Pharmaceuticals Limited, (l) Remedi Medical Holdings Limited; (m) Alliance Healthcare (Distribution) Limited; (n) Alliance Boots Holdings Limited.
2. A Statement of Objections gives parties notice of a proposed infringement decision under the competition law prohibitions in the Competition Act 1998 and the EU law equivalents. It is a provisional decision only and does not necessarily lead to an infringement decision.

Parties have the opportunity to make written and oral representations on the matters set out in the Statement of Objections. Any such representations will be considered by the CMA before any final decision is made. The final decision will be taken by a case decision group, which is separate from the case investigation team and was not involved in the decision to issue the Statement of Objections.

3. The CMA may impose a financial penalty (i.e. a fine) on any business found to have infringed each of these provisions. In calculating financial penalties, the CMA takes into account a number of factors including the seriousness of the infringement, turnover in the relevant market and any mitigating or aggravating factors.
4. The CMA currently has investigations open in relation to seven different drugs.
5. Media queries should be directed to press@cma.gov.uk, or 020 3738 6460