

# Tax offences lands engineering boss 11-year ban

Abraham Mortimer Briscoe (40), formerly of Ashford Kent and now of Bromley, South London, was the sole director of the company Three Points Engineering Limited (3PE).

The company was incorporated in June 2011 and provided heating, air conditioning and gas engineering services in London and the South-East.

As a director, it was Abraham Briscoe's responsibility to ensure the engineering company paid the right amount of taxes. But through enquiries by HMRC and the Insolvency Service, it was proved that Abraham Briscoe had regularly caused 3PE to declare incorrect levels of tax liabilities due.

Over three years, between July 2011 and June 2014, Abraham Briscoe deliberately failed to declare circa £400,000 worth of income to the tax authorities. He also under declared tax liabilities of at least £127,000.

HMRC raised assessments for the unpaid tax and levied penalties against 3PE. However, this remained unpaid when the engineering company entered into liquidation in November 2018, following a petition to wind up the company by HMRC.

In excess of £200,000 worth of tax was outstanding when 3PE entered into liquidation and yet investigators established that Abraham Briscoe had drawn down more than £1.2 million from the company in payments to bank accounts in which he personally had an interest.

On 9 September 2019 the Secretary of State accepted an 11-year disqualification undertaking from Abraham Briscoe, after he did not dispute that he had deliberately under declared the company's VAT liabilities.

Effective from 30 September 2019, Abraham Briscoe cannot, without the permission of the court, be involved in the formation, promotion or management of a company, directly or indirectly.

Jane Knight, Deputy Head of Insolvent Investigations Midlands & West, said:

Abraham Briscoe failed to declare 3PE's true liabilities to HMRC. Under-declaration of taxes due by a company deprives the exchequer of the monies needed to provide public services.

His disqualification means that he will not be able to run a limited company for eleven years and will help to protect HMRC from future losses. The Insolvency Service will not hesitate to pursue disqualification in such cases.

Abraham Mortimer Briscoe is of Bromley, Kent, and his date of birth is June 1973.

Three Points Engineering Limited (Company no. 07667345).

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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