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[Property developers disqualified for tax avoidance](#)

Richard Black, from Collessie, and William Edmiston, from Kirkcaldy, have been banned for a total of 13 years.

The pair are now 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.

Mellerstain Developments was incorporated in April 2002 and the company developed building projects in central Scotland.

The company, however, began to struggle and entered into liquidation in August 2018, which brought Mellerstain Developments to the attention of the Insolvency Service.

Investigators uncovered that in June 2016, two years before the company went into liquidation, Mellerstain Developments sold land to two of the company's directors: Richard Black (54) and William Edmiston (55).

The land was the last asset that the company owned and when the land was sold the company owed the tax authorities more than £31,000, having agreed to settle the debt before November 2020.

Mellerstain Developments, however, paid just over £24,000 to William Edmiston from the proceeds of the land sale and just under £11,000 was paid in cash to an undisclosed party, while nothing was paid to the tax authorities to settle the outstanding liabilities.

On 8 July 2020, the Secretary of State accepted disqualification undertakings from Richard Black and William Edmiston after the property developers did not dispute acting to the detriment of the tax authorities.

Richard Black is banned for six years, while William Edmiston is banned for seven years, and their bans were effective from 29 July.

Rob Clarke, Chief Investigator for the Insolvency Service, said:

Directors have a duty to ensure the correct amount of tax is paid but Richard Black and William Edmiston clearly thought the rules didn't apply to them.

Thankfully their activities were brought to the attention of the Insolvency Service. Their bans should serve as a stark warning to other directors there are severe consequences if you put your interests ahead of your creditors.

Richard Black is of Collessie and his date of birth is November 1965.

William Edmiston is of Kirkcaldy and his date of birth is February 1965.

Mellerstain Developments Ltd Company Registration Number SC230451.

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](#).

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

You can also follow the Insolvency Service on:

[£30m Sellafield Ltd contract will create jobs and boost local economy](#)

TSP Engineering, of Workington, will produce transport packages for Sellafield Ltd's decommissioning programme.

The 50-tonne, lead-lined containers will transfer nuclear waste from the legacy Magnox Swarf Storage Silo to newly built storage facilities on the Sellafield site.

The work is expected to create or sustain approximately 200 jobs at TSP Engineering.

The move underlines the commitment of Sellafield Ltd and its owner the Nuclear Decommissioning Authority (NDA) to investing in local supply chains.

Alongside other orders placed with the business, the work will bring the TSP Engineering workforce to in excess of 250 people.

John Coughlan, chief executive officer of TSP Engineering, said:

This is great news for TSP Engineering, our workforce, supply chain and the local economy.

Sellafield placing this order highlights the confidence our nuclear customers have in our proven ability to deliver the most technical and complex solutions within budget and programme plan.

It is a significant step towards our ambition to further grow in the nuclear industry and highlights the calibre and skill of our award-winning workforce.

Martin Chown, chief executive officer of Sellafield Ltd, said:

Creating a clean and safe environment is essential in all that we do at Sellafield. These packages help us achieve this.

I was delighted to see a local business win this contract, which will lead to job creation and opportunities for West Cumbria.

TSP Engineering is a world-class company. Its success in winning this contract proves our nuclear supply chain can compete with the best in the world.

Henri Murison, director of the Northern Powerhouse Partnership, said:

This is tremendous news for West Cumbria and the north's economy as a whole.

Manufacturers like TSP are crucial to developing a strong and resilient economy to underpin the ambitions of the Northern Powerhouse.

I'm delighted to see Sellafield Ltd investing in its local supply chain to create jobs, growth, and opportunity.

TSP Engineering has a long history of manufacturing high integrity products for Sellafield.

Under a previous contract the firm produced 1 new and 9 refurbished packages for the Magnox Swarf Storage Silo programme.

The new contract is expected to run for a few years and will complete the fleet of packages needed to empty the silo, which is one of the NDA's highest priority programmes.