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***News Release***

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**Crooked courier gets sentence delivered**

A 41-year-old Belfast delivery driver, who admitted falsifying his income records in a £140,000 fraud, has been jailed for eight months after an investigation by HM Revenue and Customs (HMRC).

Investigations revealed that over seven years, David Smith, from Newtownabbey earned more than £260,000 in profit, as a self-employed delivery driver, but he fraudulently declared his earnings as just £43,769. In January 2014 he was interviewed by HMRC officers and admitted lying about his income and claiming Tax Credits he wasn’t entitled to.

Smith evaded £76,598 due in tax and National Insurance contributions on his self-employed earnings, while at the same time, fraudulently claimed £63,272 in Tax Credits he wasn’t entitled to.

Steve Tracey, Assistant Director, Fraud Investigation Service, HMRC, said:

"For seven years Smith claimed Tax Credits he wasn’t entitled to, yet he didn’t feel the need to pay his fair share of tax. By lying about his income he was able to fraudulently claim Tax Credits.

“Tax fraud is not acceptable and we will tackle it head on. We want to make sure there is a level playing field for all businesses to operate fairly.

"Taxpayers are the victims here, with stolen tax ending up in the pockets of criminals, while the public are losing out on funds for essential services. Anyone with information about this type of activity should contact HMRC on our 24-hour Hotline on 0800 59 5000."

Smith was sentenced to eight months in prison, when he appeared at Downpatrick Crown Court today (Monday 12 September).

**Notes for editors**

1. David Smith, DOB 08/12/1974, of Abernathy Gardens, Newtownabbey, was sentenced to eight months in prison, when he appeared at Downpatrick Crown Court today (Monday 12 September ).
2. Smith was sentenced to 4 months in prison for being knowingly concerned in the fraudulent evasion of national insurance contributions contrary to section 108 of the Social Security Act (NI) 1992 and 8 months in prison for being knowingly concerned in the fraudulent evasion of income tax contributions contrary to section 106A of the Taxes Management Act (1970). He was also sentenced to 8 months in prison for being knowingly concerned in the false declaration of profit with a view to obtain credits contrary to section 35 of the Tax Credits Act 2002. The prison sentences will run concurrently.
3. Anyone with information about people or businesses involved in tax fraud can contact HMRC through the Tax Evasion hotline on 0800 788 887 or at [www.hmrc.gov.uk/reportingfraud/online.htm](http://hmrc.gov.uk/reportingfraud/online.htm)
4. HMRC’s Flickr channel: [www.flickr.com/hmrcgovuk](http://www.flickr.com/hmrcgovuk)
5. Follow HMRC's press office on Twitter @HMRCpressoffice

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