

North Berwick man sentenced for VAT fraud

A painter and decorator from North Berwick was sentenced at Edinburgh Sheriff Court today for VAT fraud.

✘ Kevin Wheatley (50) of Market Place North Berwick deregistered his business in September 2010, claiming that he no longer earned enough in his business and that income had fallen below the VAT registration threshold.

He continued to trade but did not charge or pay VAT between 2011 and 2014 which he should have. During that time he cashed cheques of over £189,000 using a money service bureau, attempting to hide his business income. He was detained in 2015 by HMRC officers on suspicion of VAT fraud. Mr Wheatley has since repaid the tax he evaded of some £44,040.25.

The sentence handed down is a four month restriction of liberty order meaning that he will have to wear an electronic tag, obliging him to remain at home between 9.30pm and 6.00am.