



CASE STUDY: “OPERATION WALRUS”

DONOVAN SIMMS DET/SGT

(2)JAMAICA



OPERATION: “WALRUS”

- **OBJECTIVE:**
- TO SHOW THE IMPORTANCE AND EFFECTIVENESS OF NETWORKING
- TO GIVE AN APPRECIATION OF THE GLOBAL NETWORKING OPPORTUNITIES PROVIDED BY OECD THROUGH COURSE PARTICIPATION
- TO PROVIDE AN INSIGHT INTO THE COMPLEXITIES OF TAX CRIME INVESTIGATIONS

“WALRUS”

CASE:

In April 2017 the Major Organized Crime & Anticorruption Agency MOCA and Revenue Protection Division RPD and TAX Administration Department TAJ commenced investigation in to reports from a manufacturing company that a company name **TANKER INVESTMENT JA FOOD (An exporting company)** was dealing in unfair business practices.

TANKER INVESTMENT JAMAICA FOOD



METHODOLOGY OF THE CRIME



- Between 2014- 2018 Tanker investment Jamaica Food, a registered export company, engage in purchases of large quantity of goods for export;
- Drink products -soda, Energy drinks
- Food products
- Alcoholic products- spirits and beverages
- Exporting companies get a 16.5% GCT Tax waiver on goods purchased for export, providing that they can show proof of export.
- Tanker Investment Purchase goods, then sold it to Chinese businesses at lower cost + 16.5%
- Increase in sales from Chinese Businesses, which undercut the manufacturers and wholesalers
- This meant Losses in revenue for Government



Jamaica Customs Agency		OFFICE OF DISPATCH/EXPORT	
2 Exporter / Consignor TRN 1051927080001 ASHLEY, WINSTON ANDREW TANKER INVESTMENTS (JA) FOODS SHOP # 8 STATION PLAZA MAIN STREET ANCHOVY ST. JAMES		Regime Type EX 1 JMAJO AJAS 1 - AIR CARGO (NMIA) Registration Number C 798 02/12/2015 3. Page 1 4 Load List S Manifest Ref.	
8 Importer / Consignee TRN Tanker Investments (Ja) Foods Antonio Perez-Milar LLE 9MUNDO LA PAZ, SANTA ANA GOMEZ VENEZUELA, S.A 01158884-6679		7. Commercial 2015 TANKER2122015 9 Person/Entity Responsible for TRN	
14 Declarant / TRN 1051927080001 ASHLEY, WINSTON ANDREW TANKER INVEST SHOP # 6 STATION PLAZA MAIN STREET		10 City of dest 11 Trading of prev. VE City.	
18 Identity and nationality of means of transport at arrival / at COPA AIRLINES PA no		15 Country of export Jamaica 15. C.E. Code a JM b 17 C.D. Code a VE b	
21 Identity and nationality of active means of transport crossing the border		16 Country of origin Jamaica 17 Country of Destination Venezuela	
25 Mode transport 4 at border Transport		19 Cir. no 20 Delivery terms FOB	
27 Place of Loading JMKIN Kingston		22 Currency & total amount invoiced USD 13,460.00 23 Exchange Rate 119.9148 24 Nature of transac.	
28 Office of Entry/Exit JMAJ AJAS 1 - AIR CARGO		26 Financial and banking data Bank Terms of payment	
30 Location of goods AJC01		29 Ctr. no	
Packages Marks and numbers - Containers No(s) - Number and kind Marks & no BWD# of d.o.d 2.12.2015 Number and 1,200 CT Kind Carton OTHER BEVERAGES, NESOI		32 Item No 1 No 33 Commodity code 22029090 90 34 Ctry. orig. Code a JM b 35 Gross weight (kg) 6,000.000 37 PROCEDURE 1000 000 38 Net weight (kg) 6,000.000 39 Quota 40 AWB/BL/Previous Document Split 41 Statistical Units LTR 7,200.000 43 V. M.	
4. Info documents produced Licences Licence No 0.00-0.00 Ded. Val Ded. Qty Attac 45 Adjustment 46 Customs Value 1,438,977.60		48 Declared payment/Pre-payment 49 Identification of warehouse	
5. Incisions Type Tax base Rate Amount MP 48 Declared payment/Pre-payment 49 Identification of warehouse		B ACCOUNTING DETAILS Mode of payment CASH Assessment number A 798 Date 02/12/2015 Receipt number R 718 Date 03/12/2015 Guarantee 0.00 JMD Date Total fees 3,005.00 JMD Total declaration 3,005.00 JMD	
50 Principal SIGNED TR <i>[Signature]</i> Per COMMISSIONER OF CUSTOMS DATE 27/10/2017 APPROVAL STATUS		Signature APPROVAL STATUS	
53 Office of destination (and country)		Code	

**CALLE 9 MUNDO LA PAZ SANTA ANA GOMEZ ISLA DE MARGARITA VENEZUELA
(OUSIDE AREA)**

In the Outside area of the house there is a Government office for the protection of Children and Teenagers (*Sistema de Protección de Niños y Adolescentes*).



CERTIFIED TRUE COPY OF ORIGINAL
 SIGNED TR *[Signature]*
 Per COMMISSIONER OF CUSTOMS
 DATE 27/10/2017



Jamaica Customs Agency

A OFFICE OF DISPATCH/EXPORT

2 Exporter / Consignor ASHLEY, [REDACTED] TANKER INVESTMENTS (JA) FOODS SHOP # 6 STATION PLAZA MAIN STREET ANCHOVY ST. JAMES		Regime Type EX 1		JMAJO AJAS 1 - AIR CARGO (NMIA) Registration Number C 105 18/08/2015	
3. Pages 1 5		4 Load List Manifest Ref. 2015 2015-097		7. Commercial 2015 2015-097	
5 Items 11		6. Total packages 216		8 Person/Entity Responsible for TRN	
9 Importer / Consignee ASHANTI DRINKS LTD UNIT B020, 13 WHITESTONE WAY, PURLEY, SURREY ENGLAND CR0 4WF		10 City of dest of prev. GB		11 Trading GB	
14 Declarant / ASHLEY, WINSTON ANDREW TANKER INVEST SHOP # 6 STATION PLAZA MAIN STREET		15 Country of export Jamaica		16 C.E. Code a JM b	
18 Identity and nationality of means of transport at arrival / at BRITISH AIRWAYS		19 Ctr. no		20 Delivery terms FOB	
21 Identity and nationality of active means of transport crossing the border GB		22 Currency & total amount invoiced USD 5,510.00		23 Exchange Rate 117.4251	
25 Mode transport 4 at border		26 Inland Mode of Transport		27 Place of Loading JMKN Kingston	
29 Office of Entry/Exit JMAJ AJAS 1 - AIR CARGO		30 Location of goods AJ001		28 Financial and banking data Bank Terms of payment	
31 Packages and description of goods Marks & no BRITISH AIRWAYS 18-08-2015 of AIRWAY BILL # Number and 50 BX Kind Box		32 Item 1 No.		33 Commodity code 22041000 10	
SPARKLING WINE IMPORTED/TAKEN OUT OF BOND BY APPROVED MAGNUM TONIC WINE		34 Ctry. orig. Code a JM b		35 Gross weight (kg) 19.000	
44 Add. Info Documents Produced Certificates and authorization Licenses No 0.00-0.00		36 Trade 37 PROCEDURE 1000 000		38 Net weight (kg) 19.000	
47 Calculation of taxes Type Tax base Rate Total 0.00		39 Quota 40 AWB/BL/Previous Document Sp		41 Statistical Units LTR 240.000	
59 Principal TR 0.00		42 Adjustment 43		44 Customs Value 117,446.24	
51 Intended offices of transit and country Represented by Place and date		45 Adjustment 46 Customs Value 117,446.24		47 Identification of warehouse 48 Deferred payment/Pre-payment 49 Identification of warehouse	
52 Guarantee not valid		48 Deferred payment/Pre-payment 49 Identification of warehouse		50 Accounting Details Mode of payment CASH Assessment number A 105 Date 18/08/2015 Receipt number R 88 Date 18/08/2015 Guarantee 0.00 JMD Date Total fees 3,005.00 JMD Total declaration 3,005.00 JMD	
53 Office of destination (and country)		50 Accounting Details Mode of payment CASH Assessment number A 105 Date 18/08/2015 Receipt number R 88 Date 18/08/2015 Guarantee 0.00 JMD Date Total fees 3,005.00 JMD Total declaration 3,005.00 JMD		APPROVAL STATUS	

CERTIFIED TRUE COPY OF ORIGINAL
 SIGNED [Signature]
 COMMISSIONER OF CUSTOMS
 DATE 20/10/2013

M43/17 004535/17



AJAS TALLY
Authority for Shipment of Goods
TO BE RETAINED BY AIRLINE

SEC. 140 CAP. 89

SHIPPING DOCUMENT		FOR SHIPMENT ON	
KIND	NUMBER	DATE	EXPORTER
C-82	6502	23.12.2016	TANKER INVESTS (JA) FOOD SHOP # 6 STATION PLAZA MAIN ST. ANCHOVY ST. JAMES
NO. & DESCRIPTION OF PACKAGES		GENERAL DESCRIPTION OF GOODS	
668	PIECES	PROCESSED FOODS	
668	Ctns	LAsco with 100 Assorted Drinks	
FLIGHT:		DEPARTING:	
AM		PM	
FOR OFFICIAL USE		MUST BE TALLIED NOT TO BE TALLIED	
Proper Office		DATE:	
JAMAICA CUSTOMS & EXCISE SERVICE		20/10/13	
RECEIVED TALLY		SHEET AT:	
AIRLINE <u>CARIBBEAN AIRLINES</u>		AM	
DATE <u>23.12.2016</u>		PM	
TALLY OFFICER		DATE:	
[Signature] REPRESENTATIVE		+ Delete whichever inapplicable	
WINSTON A. ASHLEY			
TALLY SHEET			
TO BE ATTACHED TO SHIPPING DOCUMENT			
SHIPPING DOCUMENT		NAME OF TALLY OFFICER	
KIND	NUMBER	DATE	
C-82			
SHIPMENT ON		FLIGHT:	
DATE:		AIRCRAFT:	
FOR USE OF TALLY OFFICER			
PACKAGES MARKS & NUMBERS		Numbers of Packages & Description of Goods	TALLY TOTAL INITIALS
TANKER INVESTS (JA) FOOD Calle 9 Mundo LA Paz Santa Ana Gomez Venezuela S.A		668 PIECES FRESH PRODUCE	
AIRLINE <u>CARIBBEAN AIRLINES</u>		A TOTAL OF <u>668</u> PACKAGES AS ENTERED HAVE BEEN PUT ON BOARD AIRCRAFT	
DATE <u>20-12-2016</u>		REGISTRATION: <u>97-521</u>	
REPRESENTATIVE		[Signature]	
		LASCO Distributors Ltd	
		19/11/13	

NETWORKING

Ostia Italy
2018.
Managing
Financial
Investigation
Intermediate
program

10-28 September 2018





Steenhof Straat 28 3978
Kortenbergh Brussels
BELGIUM



Ashanti Drinks Ltd
Unit 6020, 13 white
stone way
Purley Surrey **UK**



9 Mundo la paz
Santa Ana , Gomez
Venezuela



JAMAICA



Spanish Town Imports LLC
19472 NW 54th place
Miami Florida USA



LALL & Co Ltd
14Flement Street ,
Port of Spain
TRINIDAD



CHINISE BUSINESSES

CASE RESULT:



- Prosecution of the proprietor of Tanker Investment Ja Food. For the offences; Tax Evasion, Forgery, False declaration
- Fined \$ 1 million JMD
- 2 Trucks seized by RPD for forfeiture
- Bank Accounts freeze for forfeiture
- Assessed by the Tax Department for \$20 Million JMD
- Several Chinese Business raided and goods seized

