

**WITNESS STATEMENT**

CJ Act 1967, s.9; MC Act 1980, ss.5A(3)(a) and 5B; Criminal Procedure Rules 2005, Rule 27.1

Xavier Davison

Statement of

URN:

Over 18


Age if under 18

(if over 18 insert 'over 18') Occupation:

Technical Officer

This statement (consisting of: ....3..... pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated anything in it which I know to be false, or do not believe to be true.

Signature:



Date:

30 May 2025

Tick if witness evidence is visually recorded ☐ (supply witness details on rear)

I, XAVIER DAVIDSON, a Technical Officer for Nathan Paralegals and Company LLP (Cayman Islands), formerly Nathan Paralegals and Company LLP (UK), will state as follows:

I am a Technical Officer at Nathan Paralegals and Company LLP (Cayman Islands), and previously held a similar role with Nathan Paralegals and Company LLP t/a Nathan Paralegals and Company ("NPC") in the UK. I am providing this witness statement to corroborate and expand upon the circumstances surrounding certain funds and transactions pertinent to the ongoing Asset Freezing Order (AFO) proceedings involving Ang [REDACTED], former partner and Person with Significant Control (PSC) at NPC. This statement aims to clarify the legitimate origins and intended uses of funds that have been subjected to an AFO by HMRC, and to highlight what I believe to be a severe abuse of the Proceeds of Crime Act 2002 (POCA) and a profound breach of public trust by HMRC officers in this matter.

## 2. Background of Ang [REDACTED] Loan and Business Development

2.1. On or about 9 September 2021, Miss Angel [REDACTED], then a PSC at NPC UK, submitted a formal loan application to NPC UK. The purpose of this application was to secure £1 million in capital funding for the continued development and commercialisation of an algorithmic search tool. This tool was under active development with the clear intention of being brought to the commercial market.

2.2. Following a thorough review, the NPC UK board duly passed a resolution to approve and disburse these funds. To ensure stringent management and oversight of the loan, the funds were structured to be advanced through various Special Purpose Vehicles (SPVs). This approach is standard practice for sophisticated financial entities like NPC, designed to provide robust governance and clear accountability for such investments.

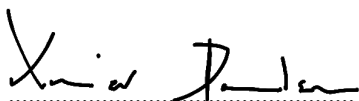
## 3. The Lawful Origin of Funds: A Rigorous HMRC-Approved VAT Refund

3.1. Concurrently with Miss [REDACTED] loan application, NPC UK had successfully completed a substantial £5 million litigation funding package for a client. As a direct result of this significant transaction, NPC UK paid input tax for VAT to HMRC.

3.2. Subsequently, NPC UK initiated a claim to reclaim this input tax. This process was far from routine; it became a protracted and heavily scrutinised investigation by HMRC. I, as the responsible officer on behalf of NPC UK, personally managed the document flow and liaised extensively with HMRC during this period. The investigation was exhaustive, leaving "no stone unturned," and involved detailed scrutiny by HMRC Higher Officer Veronica Benjamin. Ultimately, following this rigorous compliance check, an even Higher unnamed HMRC Officer finally signed off the VAT refund in October 2021. In accordance with UK law, HMRC duly made a repayment totalling £993,749.00 to NPC UK.

3.3. This meticulous process, culminating in HMRC's own approval and repayment, unequivocally established the lawful origin and legitimacy of these funds. It is therefore astonishing and deeply concerning that funds, which in part originated from this HMRC-verified VAT refund, are now being subjected to an AFO by another HMRC officer, alleging links to fraud and money laundering.

Signature:



Signature witnessed by:



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**4. Authorisation and Management of UK Funds**

4.1. Also on 9 September 2021, the NPC UK board passed a resolution specifically authorising that all UK funds belonging to NPC would be held at Barclays Bank Plc. These accounts were to be overseen and managed by Miss Angel [REDACTED] in her capacity as a PSC at the time. This demonstrates a clear, legitimate, and documented corporate governance structure for the management of NPC's UK financial assets.

**5. Abuse of the Proceeds of Crime Act 2002 and Officer Lucy Craig's Conduct**

5.1. Information has been provided to the NPC (Cayman Islands) principal office, which now oversees NPC (UK), indicating that a "rogue HMRC officer" is actively freezing funds loaned to Miss [REDACTED]. From our perspective, it is outrageous that funds, which in part originated from a VAT refund explicitly verified and repaid by HMRC in 2021 following a detailed investigation, are now being asserted by another, seemingly negligent, officer as being derived from fraud and money laundering.

5.2. This "rogue HMRC officer," identified as Lucy Craig, has, for the past 18 months, kept Miss [REDACTED] loan funds frozen. This reckless investigation has had devastating consequences for Miss [REDACTED], forcing her to sell her business at a significantly undervalued price to an entrepreneur. It is now understood that this very business is valued in the £5-£10 million price range, highlighting the immense financial detriment caused by Officer Craig's actions. The conduct of Officer Craig, which has all but labelled Miss [REDACTED] a criminal based on what appear to be shocking lies, is utterly outrageous, and I fully expect Miss [REDACTED] to seek appropriate damages.

5.3. I am aware of the serious allegations reported by financialfraudsternews.com, which state that HMRC Officer Lucy Craig is accused of perverting the course of public justice and fraud by abuse of position by lying to Ipswich Magistrates' Court. Specifically, it is alleged that in a witness statement dated 13 March 2024, Officer Craig falsely asserted that a party in the ongoing AFO matter was married to a convicted criminal. Furthermore, she allegedly attempted to link this criminal to a company with a similar name years before it was incorporated, despite that company being owned by a US-based trust. These are not merely administrative errors but deliberate acts of misrepresentation that strike at the heart of judicial integrity.

5.4. The conduct of Officer Craig, if proven, represents a profound abuse of the powerful tools granted to HMRC under POCA 2002. POCA Section 313 requires "reasonable grounds for suspecting that the money is money laundering" for an AFO to be granted. It is unfathomable how such "reasonable grounds" could exist when HMRC's own prior, exhaustive investigation by Officer Veronica Benjamin and a senior officer had already verified the lawful origin of the VAT refund from which these funds partly derived.

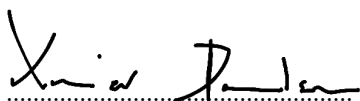
5.5. This situation brings into sharp focus whether the UK is truly "worth the effort in relocating a business there in the first instance," given the potential for legitimate businesses and individuals to be subjected to such reckless and allegedly malicious investigations by state authorities.

**6. Prior HMRC Investigations and Officer Craig's Wilful Non-Disclosure**

6.1. It is important to note that NPC's affairs were subject to HMRC scrutiny even prior to our overseas move. As early as 12 May 2021, NPC was the subject of an investigation initiated by a letter from HMRC Officer Ashley Robinson. This was followed by Officer Veronica Benjamin continuing the investigation on 23 September 2021, culminating in her approval, with senior officer sign-off, on 27 October 2021. I was directly involved in managing the document flow for NPC (UK) during these investigations.

6.2. Despite this extensive history of HMRC engagement and verification of NPC's financial affairs, Officer Lucy Craig, throughout her 18-month investigation, wilfully failed to disclose this crucial information to Suffolk Magistrates' Court when applying for the AFO. Her omission of facts, including the prior HMRC compliance check by Officer Veronica Benjamin and the lawful origin of the £993,749.00 VAT return, constitutes a significant breach of her duty to the court. This deliberate non-disclosure undermines the integrity of the AFO application process and the principles of fairness, transparency, and due diligence that HMRC is legally bound to uphold.

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6.3. The expert commentary from former HMRC Officer A. Smith, as reported by Financial Fraudster News, underscores the gravity of Officer Craig's alleged actions. If HMRC employees are "caught fabricating evidence or submitting false statements verified by statement of truth to bolster cases in exercising their duties," they could face severe personal liability, including potential extradition to a US Court. This highlights the extreme seriousness of the conduct alleged against Officer Craig.

## 7. Conclusion and Call for Justice

7.1. I have prepared this witness statement in unwavering support of Miss Angel [REDACTED], who I believe is a victim of the UK state due to the actions of ill-trained or simply incompetent HMRC Officers who have profoundly abused the powerful Proceeds of Crime Act 2002.

7.2. The funds frozen under the AFO, totalling £600,827.92, are demonstrably legitimate, having originated from a lawfully obtained and HMRC-verified VAT return. Officer Lucy Craig's investigation and subsequent actions, including alleged fabrication of evidence and wilful non-disclosure of material facts, are a grave concern and represent a fundamental perversion of justice.

7.3. I respectfully urge the Court to consider the overwhelming evidence of the lawful origin of the funds, the prior meticulous HMRC compliance checks, the legitimate corporate governance surrounding NPC's finances, and the egregious conduct of Officer Lucy Craig. I support Miss [REDACTED] request for the immediate discharge of the Asset Freezing Order and for appropriate action to be taken regarding Officer Lucy Craig's conduct.

I believe that the facts stated in this witness statement are true. I understand that proceedings for contempt of court may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief in its truth.

Signature: \_\_\_\_\_



Signature witnessed by: \_\_\_\_\_

