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Tom English: David Murray wreaked terrible damage



Who? Me?: David Murray was quick to dismiss the SPL commission. Picture: Ian Rutherford

By TOM ENGLISH

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SINCE the Rangers saga began, there have been so many preposterous claims that it's difficult to know where to bracket David Murray's dismissal of Lord Nimmo Smith's commission as a witch hunt and a futile waste of time, effort and money.

It's on the list, though. For brazenly trying to present Nimmo Smith's commission as nothing more than a plot to kick a club while they're down, Murray has further cemented his place on the register of the unembarrassable men of Rangers' recent past.

Murray is attempting to change the narrative of what Nimmo Smith has actually concluded, pushing a shameless line about a witch hunt while singularly failing to address the many criticisms – not to mention the £250,000 fine – of the way Rangers did business when Murray owned the club. The breaches of the SPL rulebook on disclosure of payments were done on his watch and done deliberately according to Nimmo Smith, pictured. For that, the board of the Oldco have been panned, or, to quote from the verdict, the former directors of Rangers “bear a heavy responsibility”. Murray is talking like a man who has been deemed innocent when, in fact, Nimmo Smith says the “seriousness of the contraventions... require a substantial penalty to be imposed”.

Witch hunt? It's more smoke and mirrors from Murray.

This commission is the third weighty report on Rangers, the first being the SFA's Judicial Panel as adjudicated by Lord Carloway and then Lord Glennie and the second being the epic First Tier Tax Tribunal. All three have had plenty to say about Murray and the Murray Group and their role in the downfall of Rangers and most of it has been done with a finger pointed firmly in his direction. We had

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Murray and the people who acted for him.

Let's recall what the Judicial Panel concluded in their Note of Reasons last May, a heavy document that sought to get to the bottom of how and why Craig Whyte managed to get his hands on the club and what he did to it thereafter. Whyte is rightly castigated in that report but nobody should forget what it concluded about Whyte's predecessor, who has always said that he felt duped by Whyte and that he hadn't realised that Whyte was a touch, er, "colourful" in his business life before Rangers. The Judicial Panel disputed this claim. In fact it blew it out of the water and, although Carloway and Glennie would later disagree on punishment, they were as one in their endorsement of the detail of what the Judicial Panel determined.

It spoke of Martin Bain, the former Rangers chief executive, going to Murray with serious misgivings about Whyte and a document which backed up his doubts. Instead of being duped, the Judicial Panel presented a picture of Murray ignoring what his chief executive was telling him because of pressure from Lloyds Banking Group.

"[Martin Bain] set out at length the matters which had been explored in the IBC [independent board committee] and meetings with Mr Whyte and the lack of information which had been obtained," the report stated. "He [Bain] expressed concern at the lack of due diligence being carried out both by Sir David Murray and the Murray Group. Mr Bain disclosed the contents of the investigation report into Craig Whyte and provided Sir David with a copy. Sir David explained he was under pressure from Lloyds to dispose of and release his shareholding in Rangers to Craig Whyte and that, in view of his overall financial position, he was left with almost no option but to sell."

The "duped" defence was undermined substantially in the wake of this report. Was that a witch hunt, too?

And what about the tax tribunal? Another stitch-up? This was the second of the momentous studies into life at Rangers, the one that has set them free of liability for the so-called EBT Big Tax Case, pending appeal by HMRC. This was a huge result for Rangers but, again, a constant theme in that document was criticism of the Murray Group's behaviour, not just by the one dissenting voice – Heidi Poon was most forceful – but by all three members of the panel.

Remember Mr Red, the code-name for the senior member of Murray's tax function and the man who operated the EBT scheme within the Murray Group? Mr Red, acting for Murray, took heavy flak from the tribunal who said they were "disturbed" by parts of Mr Red's evidence. Poon lacerated Murray's man.

"The protracted and chequered course of the enquiry was largely due to a lack of candour and co-operation from Mr Red, who was the chief operating officer dealing with the enquiry," wrote Poon. She talked about documents not being disclosed despite repeated requests and statutory demands for information, referring to Red's "hostility" and the fact that he "refused any meetings with HMRC in the course of the enquiry".

It was only when the City of London Police consulted with HMRC's Criminal Investigation Section that documents could be seized from Ibrox. Five and a half years after the HMRC enquiry was set up, they were still chasing documents from the Murray Group. Poon said there was evidence of active concealment of documents. On more than one occasion, Poon revealed, Murray's man Red had "attempted to mislead the tribunal".

Last week, Nimmo Smith shed more light on what the tax tribunal called the "culture of defensiveness" within the Murray Group. He was critical of Murray's Rangers for not seeking clarification from the footballing authorities about the need to disclose payment side letters, the inference being that they did not want to ask the SFA or the SPL about side letters in case they were told that these vast sums were taxable (they were not) and thereby run risk of the project collapsing in a heap. They ploughed on and said nothing. Their defence that the payments were mentioned (kind of) in the Rangers accounts for ten years is not one that held any water with Nimmo Smith because he condemned them for non-disclosure. That was Murray's doing.

The "heavy responsibility" lay on the board and that includes many of the old guard whose only claim in their defence is that they presumed Murray was doing everything correctly. That's what Campbell Ogilvie has said and there is no reason to doubt him. Is ignorance a defence, though? The SFA

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cut in the summer with Charles Green, a pre-judgment of a tax tribunal and the SPL's own commission that puts Neil Doncaster, Stewart Regan and also David Longmuir in the dock.

Murray – and, of course, Whyte – have most questions to answer, though.

Through his non-disclosure of side letters and his ignoring of the warnings within about his sale of Rangers to Whyte, he wreaked terrible damage and that has been explored across three reports by all manner of independent and high-powered people. And still Murray talks of this story like he's been spirited back to Salem.

We know what this is. And it's not a witch hunt.

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