

ROYAL COURT
(Samedi Division)

98.

30th May, 1997

Before: Sir Philip Bailhache, Bailiff and Jurats
Le Ruez and Jones

The Attorney General

-v-

Stephen Granger

5 Counts of failing to deliver to the Comptroller of Income Tax within the time limit set out in a notice served on him, the statement in writing, mentioned in Article 16 of the Income Tax (Jersey) Law, 1961:

Count 1: in respect of the year of assessment 1990.
Count 2: in respect of the year of assessment 1992.
Count 3: in respect of the year of assessment 1993.
Count 4: in respect of the year of assessment 1994.
Count 5: in respect of the year of assessment 1995.

Plea: Facts admitted.

Age: 29

Details of Offence:

Had shown cavalier attitude: judgments taken against him in the Petty Debts Court on 4 occasions in respect of income tax liability, some of which estimated.

Details of Mitigation:

Since service of Summons had made all returns and paid off almost all his liability. Had instigated standing order for further liability. Expressed remorse.

Previous convictions:

3 minor, none in respect of income tax.

Conclusions:

Count 1: £250 or 2 weeks' imprisonment in default of payment.
Count 2: £250 or 2 weeks' imprisonment in default of payment.
Count 3: £250 or 2 weeks' imprisonment in default of payment.
Count 4: £250 or 2 weeks' imprisonment in default of payment.
Count 5: £250 or 2 weeks' imprisonment in default of payment.
£150 costs; default sentences to follow consecutively if necessary.

Sentence and Observations
of the Court:

Conclusions granted.

Mrs. S. Sharpe, Crown Advocate
Advocate D.M.C. Sowden for the Defendant

JUDGMENT

5 THE BAILIFF: Mr. Granger, stand up, please. As the Crown Advocate has rightly said you have caused the Income Tax Department a considerable amount of extra work and inconvenience and if every tax payer in the Island behaved in that way then there would be great difficulty in collecting the public revenues.

10 Now, having said that, the Court is glad to note that you have put your affairs in order and that you have made arrangements with the Department for future payment of tax. The Court is also glad to note your apology expressed through your Advocate. The fines moved for by the Crown Advocate appear to the Court to be reasonable and you will therefore be fined on each charge the sum of £250, or in default 2 weeks imprisonment, making a total of £1,250, or in default 10 weeks imprisonment, and you will pay
15 costs of £150. The Court is going to order that the fines and the costs should be paid within three months.

Authorities

A.G. -V- Campbell (21st February, 1997) Jersey Unreported.