

ROYAL COURT
(Samedi Division)

32,

21st February, 1997

Before: F.C. Hamon, Esq., Deputy Bailiff, and
Jurats Bonn and Herbert

The Attorney General

- v -

Alexander Joseph Campbell

4 counts of contravening Article 16 of the Income Tax (Jersey) Law, 1961, by failing to deliver to the Comptroller of Income Tax, within the prescribed period, the statement in writing mentioned in the said Article 16:

- Count 1 : year of assessment : 1992.
- Count 2 : year of assessment : 1993.
- Count 3 : year of assessment : 1994.
- Count 4 : year of assessment : 1995.

Plea: Facts admitted.

Age: 40.

Details of Offence:

Default for 1992, 1993, 1994 and 1995. Tax returns sent to defendant each year. General notices in "Jersey Gazette". 31 notices or warnings sent.

Details of Mitigation:

Now submitted returns (but not completed fully). Present income £15,000 p.a. Expenditure £15,600. Present assets £1,000 (van and tools). Debts £14,800. Problems in part caused by divorce.

Previous Convictions: Assault, no TV licence.

Conclusions:

- Count 1 : £250 fine or 2 weeks imprisonment in default of payment.
 - Count 2 : £250 fine or 2 weeks imprisonment in default of payment, consecutive.
 - Count 3 : £250 fine or 2 weeks imprisonment in default of payment, consecutive.
 - Count 4 : £250 fine or 2 weeks imprisonment in default of payment, consecutive.
- £250 costs.

Sentence and Observations of the Court:

Count 1 : £125 fine.
Count 2 : £125 fine.
Count 3 : £125 fine.
Count 4 : £125 fine.
£250 costs.

A.J.N. Dessain, Esq., Crown Advocate.
Advocate P.C. Harris for the Defendant.

JUDGMENT

5 THE DEPUTY BAILIFF: This is a bad example of failing to submit
Income Tax Returns. The Crown Advocate described Campbell as a
small businessman who has scant regard for the administrative
requirements which the law imposes. On the face of it we can only
agree. It does seem extraordinary that after such a string of
reminders running from 1993 the accused, although he kept in
contact with the Income Tax Department, obviously thought that
matters would go away. We have to say that where the Comptroller
of Income Tax is concerned matters do not go away and they did not
10 go away in this case.

15 It is right that this matter comes before this Court. Mr.
Harris, however, has described in his usual cogent manner to us
Mr. Campbell's financial difficulties caused in part by the
breakdown of his marriage. We have to say, however, that every
member of this community has obligations to that community and
those obligations include paying a portion of one's income to the
common weal. We must, however, be sensible. Mr. Harris has
produced an affidavit of means which shows liabilities of some
20 £14,860. Apparently, Mr. Campbell has a solicitor looking after
his financial affairs.

25 We feel that the conclusions of the Crown Advocate are
absolutely correct for this kind of offence, but because of the
matters which Mr. Harris has drawn to our attention and only
because of those matters we are going to reduce the fine to £125
on each count, making a total of £500, with costs of £250.
Because there appears to us to be no default provision in the law,
we would suggest that this is payable at £15 per week.

No Authorities.