

This is an action brought against a defendant, Mr. James Edward Clague-Moore, for failing to submit his income tax returns for 1978, 1979 and 1980. It is abundantly clear to us from the Income Tax (Jersey) Law, 1961, that the duty to submit the appropriate returns is personal to the tax-payer himself, and cannot be indefinitely delegated. Having said that, it is of course quite proper for the tax-payer to appoint an agent to act on his behalf, and in that connection we are not concerned whether that agent had the written authority or the oral authority : that is totally another matter. But there comes a time when, if a tax-payer has, quite properly, appointed an agent to act on his behalf, that if that agent has not done his job as-it is patently clear to us in this case Mr. Oliver did not - and that tax-payer is put on notice by the Income Tax Comptroller that something was wrong, then he runs the risk, if he takes no further action, that the failure on the part of his agent to carry out his instruction will rebound, in fact, on himself. We are satisfied from the evidence that we would be entitled to find, from the totality of the facts, that a professional man, such as the defendant was, acted inconsistently with a reasonable standard of conduct, when even if we made allowances over the years for the large number of letters which he had, and allowed him to be covered by the fact that he had told Mr. Oliver to deal with these cases, he was quite prepared in May, 1981, when he received a very firm letter from the Comptroller - and here I say that, in our opinion, the Comptroller has been extremely reasonable and understanding and forbearing to the tax-payer, over a period of time - as I say, when he received the letter of the 6th May, 1981, then he was put on the clearest notice that things were wrong. And what did he do? Once more, he handed it over to Mr. Oliver, whose affairs quite clearly at that time were in a mess, although, as Mr. Clyde-Smith quite rightly pointed out, that was not something which the client could reasonably be expected to know, but nevertheless having done that /he went off.....

he went off on holiday.

Looking at the totality of the facts we have come to the conclusion that in this case we are not satisfied that Mr. Clague-Moore had a reasonable excuse for not furnishing the returns, and accordingly we record a conviction.