

103.

Royal Court
Samedi Division.

12th June, 1992.

Attorney General-v-Raimundo.

The attached Judgment, distributed to Subscribers on 10th July, 1992, included a typographical error: the fine imposed was £3,580.00., and not £3,080.00.

Please substitute the attached amended copy, for which no charge is being made, for the copy you have been sent.

ROYAL COURT

12th June, 1992

Before: The Bailiff, and
Jurats Myles and Herbert

H.M. Attorney General

- v -

Joao Manuel Roldao Raimundo

7 infractions of Article 137(1) (a) of the
Income Tax (Jersey) Law, 1961

PLEA:

Guilty.

DETAILS OF OFFENCE:

Over a period of seven years, fraudulently omitted declarable income. Total tax lost £3,059.22. Lied persistently during investigation and produced a falsified document to support his story.

DETAILS OF MITIGATION:

Good character. Did not realise seriousness of his offences. Now liable to additional assessments for the lost tax.

PREVIOUS CONVICTIONS:

None.

CONCLUSIONS:

Fines totalling £3,880 or concurrent defaults totalling 6 months. [Fine = approx. 50% statutory maximum].

SENTENCE AND OBSERVATIONS OF THE COURT:

Disgraceful offence. Places unfair burden on fellow taxpayer. Because of previous good character, fine on charge 7 only reduced from £830 to £530 i.e. total £3,580.

Miss S.C. Nicolle, Crown Advocate.
Advocate A. Messervy for the accused.

JUDGMENT

THE BAILIFF: This is a disgraceful story of evading proper payment of taxation due to this Island. This is rather like cases, which we have from time to time, of people failing to pay their Social Security contributions. If people evade their taxes in this way, other people have to carry the burden; I am sure you understand that and I am sure your counsel has told you that.

You have placed on your fellow citizens an extra burden. You lied not once, but three times at least, when you were found out and there is very little that can be said in your favour except your previous good character and that you are supported by your employer. Because of that we are going to make a slight reduction in the conclusions, but only slight.

You will be fined as the Crown has asked in respect of Counts 1 - 6, but in respect of Count 7, the fine will be £530, a total therefore of £3,580 plus £400 costs, or in default 6 months' imprisonment.

No authorities.