

ROYAL COURT
(Samedi Division)

163.

18th September, 1992

**Before: F.C. Hamon Esq., Commissioner, and
Jurats Hamon and Herbert**

Her Majesty's Attorney General

-v-

Richard Fernie Thomas

**7 Infractions of Article 137(1)(a) of the Income Tax (Jersey) Law, 1961
(Counts 1 - 7 of the Indictment)**

AGE: 48

PLEA: Guilty

DETAILS OF OFFENCE:

Thomas under-declared or omitted to declare £37,000 of income tax for years 1984-1990. Total tax evaded £7,500. Deliberate fraud - "I thought I could get away with it". He was a bank manager.

DETAILS OF MITIGATION:

Full co-operation. Paid £10,000 to Comptroller at outset of inquiry to clear outstanding tax. Admitted infractions. Remorse and shame. Good character.

PREVIOUS CONVICTIONS: None.

CONCLUSIONS:

£9,000 and £750 costs

SENTENCE AND OBSERVATIONS OF THE COURT:

£9,000 and £500 costs.

**The Attorney General.
Advocate A.P. Roscouet for the accused.**

JUDGMENT

THE COMMISSIONER: It does no credit to you at all for us to note that you attempted to evade tax and you made a statement to that effect. We say this particularly, as you hold a professional position. For that reason alone, the Raimundo case (12th June, 1992) Jersey Unreported, is not really on all fours. The Court was there dealing with someone who was not conversant with Jersey tax procedures and whose lies really compounded one on another, although, of course, it was a case of tax evasion. All in all, and after anxious consideration, and despite everything that Advocate Roscouet has said on your behalf - and she has said everything that can be said - we can see no reason to depart from the conclusions of the learned Attorney. So, you will be fined in the amount that the Attorney has set out. But, because of the delay - and I want to say immediately that in no way would we wish to criticise the learned Attorney for that delay because after all you brought these problems on your own head - but for that reason and that reason alone, we will reduce the costs from £750 to £500. You are therefore sentenced to a fine of £9,000 or 13 weeks' imprisonment in default in accordance with the conclusions of the learned Attorney.

Authorities

A.G. -v- Raimundo (12th June, 1992) Jersey Unreported.