ROYAL COURT
(Samedi Division)

39.

12th March, 1993

Before: The Bailiff, and
Jurats Vint and Bonn

The Attorney General

- v -

Kenneth John Faudemer

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

AGE: 55.

PLEA: Guilty.

DETAILS OF OFFENCE:

Over period 1983-1990, for failing to declare income amounting to £59,330. Tax lost was £12,600. Offences aggravated by (1) defendant's signature of a certificate in 1991 following tax investigation that everything had been declared; this was a lie; (2) defendant's prevarication during the investigation in 1992. Tax due was paid before trial.

DETAILS OF MITIGATION:

Former policeman with good record of service. It was said that he had originally thought that certain bonds were tax free. Upon realisation that they were taxable he had failed to declare the income and later it became more and more difficult for him to bring out the truth.

PREVIOUS CONVICTIONS:

None.

CONCLUSIONS:

£12,000 or 34 weeks' imprisonment.

SENTENCE AND OBSERVATIONS OF THE COURT:

Conclusions granted.

The Attorney General.
Advocate P. Landick on behalf of Advocate S.A. Meiklejohn for the defendant.

JUDGMENT

THE BAILIFF: You, as an ex-policeman, must have known what you were doing; it was dishonest. You signed a certificate which was palpably untrue and you persisted in evading your proper responsibilities. You are obviously ashamed of what you have done, and of the consequences which flow from it, that is to say the effect it has undoubtedly had on your family. It is a pity that a man of your good character, who served the Island in many ways, not least in the police force, should have done something like this.

Every case depends on its individual facts, but as regards the fine asked for by the Attorney General, even after allowing for all the mitigation which your counsel has fully set out (and which the Attorney General has noted and taken into account in his conclusions) the fact remains that people who evade their tax in this manner are sponging on their fellow citizens and expecting them to carry the burden. That is why a substantial fine is necessary.

Accordingly you are fined as the Attorney General has moved: a total of £12,000, or in default 34 weeks' imprisonment, and you will pay £500 costs.

No authorities.