

ROYAL COURT
(Samedi Division)

96.

23rd May, 1997

Before: F.C. Hamon, Esq., Deputy Bailiff, and
Jurats Gruchy and Quérée

The Attorney General

- v -

Helen Marie Disberry

2 counts of failing to deliver to the Comptroller of Income Tax within the time limit set out in a notice served on her, the statement in writing mentioned in Article 16 of the Income Tax (Jersey) Law 1961.
Count 1 : in respect of year of assessment 1994.
Count 2 : in respect of year of assessment 1995.

Plea: Facts admitted

Age: 25.

Details of Offence:

Despite many reminders failed to respond

Details of Mitigation:

Procrastination.

Previous Convictions:

None.

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.
Default sentences to follow consecutively, if need be.
£250 costs.

Sentence and Observations of the Court:

Conclusions granted.

A.J.N Dessain Esq, Crown Advocate;
The Defendant on her own behalf.

JUDGMENT

THE DEPUTY BAILIFF: You heard me say in relation to the last case that the Court really can find little excuse for people of your ability and experience and professional skills who fail to comply with your obligations under the income tax law. It causes a considerable amount of extra work and expense to the department, and therefore to the community.

The Court is going to grant the conclusions and will fine you on each of the two charges on the charge sheet £250 or in default of payment 2 weeks imprisonment making a total of £500 or 4 weeks imprisonment in default of payment and order you to pay costs in the sum of £250. The fines and the costs will be paid at the rate of £100 per month and the first payment is to be made on the first working day on June 1997

NO AUTHORITIES