

ROYAL COURT

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29th November, 1991.

Before: The Bailiff, assisted by
Jurats Blampied and Herbert.

Attorney General

- v -

John Ambrose

OFFENCE:

Infraction of Article 16 of the Income Tax (Jersey) Law, 1961 - five charges of not making a Return.

PLEA:

Charges admitted.

DETAILS OF OFFENCE:

For all the years 1986-1990 made no tax Returns despite repeated reminders. Tax estimated and collected 19th March, 1991 after Royal Court judgment obtained 6th March, 1991. Doctor of Medicine by profession. All Returns filed after service of summons. In the result, he has overpaid tax by several thousands of pounds.

DETAILS MITIGATION:

Initially partnership problems. Then his wife died (at only 40 years of age) on 9th October, 1989 leaving four children aged between 7 and 17 years. He had been ill for a long period but has returned to practice on sole account. Two employees respectively had become ill and were responsible for his accounts. Expressed regret but had no submission to make on the amount of the conclusions.

PREVIOUS CONVICTIONS:

Minor motoring only.

CONCLUSIONS:

£150 fine on each of the 5 charges i.e. £750 total. In default 1 month on each charge i.e. 5 months total. costs of £200.

SENTENCE AND OBSERVATIONS OF THE COURT:

Conclusions granted.

The Solicitor General
Dr. John Ambrose on his own behalf

JUDGMENT

BAILIFF: Dr. Ambrose, thank you for being so frank with us but the fact is if everybody treated the Comptroller in the way you have, no one would know how much tax was due. As you have heard, you yourself are probably owed money by the Comptroller rather than the other way round, which is a happy state of affairs, from your point of view. Nevertheless, people must send in their Returns, it is part of one's duty.

We don't think that the conclusions asked for are in anyway unusual. And therefore, they are granted; you are fined a total of £750, £150 on each charge or in default 5 months if necessary; and you are ordered to pay £200 costs.

No authorities.