

ROYAL COURT  
(Samedi Division)

78.

25th April, 1997

Before: F.C. Hamon, Esq., Deputy Bailiff, and  
Jurats Vibert and Jones

The Attorney General

- v -

Brian Richard Bunton

2 counts of contravening Article 16 of the Income Tax (Jersey) Law, 1961, by failing to deliver to the Comptroller of Income Tax, within the time limits set out in the notices served upon him, the statement in writing mentioned in the said Article:  
Count 1 : 1994 year of assessment.  
Count 2 : 1995 year of assessment.

Age: 46.

Plea: Guilty.

Details of Offence:

Defendant had failed to file his income tax returns for the years 1994 and 1995 despite numerous reminders from the Comptroller of Income Tax.

Details of Mitigation:

Since the issue of the summons the defendant had filed the returns. Estimated assessments had been made and these had been paid by the defendant. The returns now filed showed that he had overpaid and it was a matter for the Comptroller as to whether a late appeal against the assessments could now be entered. Defendant had lived in Jersey for fifteen years and it was only in respect of 1994 and 1995 that problems had arisen.

Previous Convictions:

None relevant - three very minor previous.

Conclusions:

Count 1 : £250 or 2 weeks' imprisonment in default of payment.  
Count 2 : £250 or 2 weeks' imprisonment in default of payment.  
: £150 costs; default sentences to follow each other consecutively if need be.

Sentence and Observations of the Court:

Count 1 : £200, or 2 weeks' imprisonment in default of payment.  
Count 2 : £200, or 2 weeks' imprisonment in default of payment.  
£150 costs; default sentences to follow each other consecutively if need be; 6 weeks to pay.

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

JUDGMENT

THE DEPUTY BAILIFF: To Mr. Bunton we would say this: Jersey is not a bad place to live in but we have obligations to one another and in our view this is a bad case of failing to file income tax returns.

5           It is difficult to understand what Mr. Bunton hoped to  
accomplish by continuing to ignore these strongly worded  
reminders. This is not really a question of lateness or  
forgetfulness which might be sympathetically received. We regard  
10 this as a sort of studied nonchalance. However, we note that he  
eventually paid albeit at the eleventh hour and in fact, according  
to Miss Roscouet, he may have overpaid because of the wording of  
the assessment. We think that what may have happened is that the  
15 tax has been assessed and payment has been made on that assessment  
and that has presumably not been appealed. If he is out of time,  
Miss Roscouet, we are confident that if there is good cause - and  
we stress those words - the Comptroller will regard the matter in  
that light.

20           We are going to vary the conclusions slightly. You are fined  
£200 on each count, or two weeks' imprisonment in default of  
payment. The default sentences to follow one another  
consecutively, if need be, with £150 costs. You will have six  
weeks to pay.

Authorities

AG -v- Campbell (21st February, 1997) Jersey Unreported.