

ROYAL COURT  
(Samedi Division)

95.

23rd May, 1997

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

The Attorney General

- v -

Jayne Marie Lee (née Burrows)

3 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 1993.  
Count 2 : in respect of year of assessment 1994.  
Count 3 : in respect of year of assessment 1995

Plea: Facts admitted

Age: 31.

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.  
Count 3 : £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: Mrs Lee, it seems to the Court that you have failed to comply with your obligations to the Income Tax Department over quite a long period of time, and you have caused a considerable amount of extra work. A person of your experience and training frankly ought to know better, and so the Court is going to grant the conclusions of the Crown Advocate and you will be fined on each of the three charges the sum of £250 or in default 2 weeks imprisonment consecutive making a total fine of £750 or in default 6 weeks imprisonment and you will be ordered to pay costs in the sum of £250.

No Authorities