

JERSEY / JUDGMENT

AG -v- Carne [2010] JRC 178B (01 October 2010)

[2010] JRC 178B

Source: bailii.org · Research copy typeset by Esheria. Not court-issued or certified.

JUDGMENT

THE DEPUTY BAILIFF: 1. You have pleaded guilty to five counts of failing to file full income tax returns for the years 2002 to 2006 inclusive. Filing income tax returns when due is not a question of choice. It is a requirement of the Income Tax Law which is there to ensure that Island residents pay the appropriate amount of tax on their income; it is an obligation which is owed to the whole of the community of Jersey. 2. The offence carries a maximum sentence of a fine at level 4, which is currently £5,000, with a fine of up to £500 per day for a continuing offence. That emphasises the seriousness of the offence and in normal circumstances the Court will pay careful regard to that maximum sentence when looking at all the facts which come to be considered in any particular case. 3. In your case there were a number of reminders. Nine written reminders were sent in 2002, six in 2003, six in 2004, six in 2005 and six in 2006. Dates of the written warnings of potential penalties were given to you on five occasions. Duplicate tax returns were issued on four occasions. This was costly to the public and it was unnecessary in a sense, because the offence was committed on the first occasion that you did not get your tax return in when it was due. 4. The Court can understand an administrative reluctance to prosecute without the issue of any reminders but we consider that the issue of so many reminders has, of itself, not assisted you, the accused, in this particular case. A position where six and in 2002 nine reminders are sent asking the tax payer not to commit a criminal offence is demeaning to the community. We trust that the Income Tax office will revisit their procedures when considering these comments. Here we are dealing with a failure to file returns for five years; it is very hard to see why the failure to deal with the 2002 tax return was not prosecuted in 2003, and that might well have obviated the problem for subsequent years. 5. We certainly take into account the comments which your counsel has made that you were your own worst enemy, and we have taken into account that you may well have suffered some losses yourself as a result of failing to put in the tax returns. We have also taken into account the delay in the Law Office Department in bringing the proceedings from 2008 to today. Had it not been for these defaults these delays that have themselves compounded the problems in which you found yourself the fines which would have been imposed today would have been much more serious than those we are going to impose. In other words we think that the Crown has, in its conclusions, taken proper account of the delays which have been caused and, although the Crown says only in the Law Officers

Department, in the Court's view, it is unfortunate that the Tax Department did not take the failure to file returns more seriously at an earlier stage. 6. In the circumstances we are going to grant the conclusions which have been requested by the Crown of £1,000 fine for each of the five charges; instead of 1 week's imprisonment there will be 1 month's imprisonment in default, and those default sentences will run consecutively. We are going to give you 6 months to pay and it appears to us that there is considerable equity in the property and it appears to us that there are considerable debts that you may have to meet; the reason for reducing fines is where there is information that the accused cannot afford to pay. Here, you can afford to pay, it may be a very uncomfortable result, but you can afford to pay and we have given you enough time to make sure that you do. Authorities AG-v-Blondel 2002/147. AG-v-Warden 2000/153. Page Last Updated: 02 Aug 2016 BAILII: Copyright Policy | Disclaimers | Privacy Policy | Feedback | Donate to BAILII

Source & reproduction note

Judgment wording, source notices and original paragraph numbers are retained. Esheria supplies the layout and this PDF's page numbers; these are not the source pagination. This is a research copy, not an official or certified court document. Check quotations, citations and publication restrictions against the original source before relying on it.

ORIGINAL SOURCE <https://www.bailii.org/je/cases/UR/2010/>

CASE PAGE <https://chat.esheria.ai/case-law/jersey/ag-v-carne-2010-jrc-178b-01-october-2010>

Prepared on 27 October 2026 · Esheria