JERSEY / JUDGMENT

COKE-WALLIS v AG [2004] JCA 007 (14 January 2004)

[2004] JCA 007

COURT

COURT OF APPEAL

BEFORE

R. C . Southwell, Esq., Q. C., President;
D. A. J. Vaughan, Esq., Q. C. and
P. S. Hodge, Esq., Q. C.
Piers Ross COKE-WALLIS;
Natalie Elizabeth COKE-WALLIS
-v-
The Attorney General
Application for leave to appeal by
Piers
Ross COKE-WALLIS
and
Natalie
Elizabeth COKE-WALLIS
against
conviction
on 16
th
September, 2003, by the Inferior Number of the Royal Court, en police

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

Source record

COURT OF APPEAL
th
January, 2004
.

Before:	R. C . Southwell, Esq., Q. C., President; D. A. J. Vaughan, Esq., Q. C. and P. S. Hodge, Esq., Q. C. Piers Ross COKE-WALLIS; Natalie Elizabeth COKE-WALLIS -v- The Attorney General Application for leave to appeal by Piers Ross COKE-WALLIS and Natalie Elizabeth COKE-WALLIS against conviction on 16 th September, 2003, by the Inferior Number of the Royal Court, en police
correctionnelle, following a not guilty plea to:	1 count of: failure to comply with a direction issued by the Jersey Financial Services Commission, contrary to Article 20(9) of the Financial Services (Jersey) Law, 1998. The applications for leave to appeal to be placed directly before the plenary Court, without first being considered and determined by a Single Judge. Advocate M. L. Preston for Piers Ross COKE-WALLIS; Advocate P. C. Harris for Natalie Elizabeth COKE-WALLIS; S. M . Baker, Esq., Crown Advocate.

JUDGMENT

THE PRESIDENT: 1. This is the judgment of the Court. On 16 September 2003 Mr and Mrs Coke-Wallis were convicted by the Inferior Number of the Royal Court of the offence of failing to comply with a direction given by the Jersey Financial Services Commission on 18 December 2002, contrary to Article 20(9) of the Financial Services (Jersey) Law 1998 ("the 1998 Law"). Mr and Mrs Coke-Wallis were directors and shareholders of a number of companies providing financial services in Jersey including the company, Coke-Wallis Jones De Polignac Trustees (Jersey) Limited. The direction in question was that "no records or files in respect of the companies or any customers of the companies shall be removed from the offices of the companies".

Background

2. By mid-2002 the Jersey Financial Services Commission (hereinafter "the Commission") had become concerned about the corporate governance of certain companies operated by Mr and Mrs Coke-Wallis and had entered into an extensive correspondence with them to secure improvements which the Commission considered necessary. The correspondence did not develop in a way which the Commission considered satisfactory and on 27 August 2002 the Commission directed the companies and their directors, among other things, to appoint Robson Rhodes, accountants to report on (a) the companies' general systems of controls, (b) certain concerns arising from a visit by the Commission to the companies in June 2001 and (c) the companies' anti-money-laundering controls. When the companies failed to comply with the directions, the Commission in about December 2002 decided to direct the companies to cease to take on new business and to prepare a plan for the orderly winding up of the companies' affairs. The Commission was aware that Mr and Mrs Coke-Wallis were considering transferring some of the business of the companies to Mauritius where they were in the process of establishing a new financial services business. To protect the clients of the companies and to ensure the proper regulation of financial services, the Commission decided to include in its directions to the companies and their directors the direction prohibiting the removal of the records and files. 3. The prosecution case was that Commission officials had handed copies of the document containing a number of directions under Article 20 of the 1998 Law (including the direction which gave rise to the indictment) together with a notice under Article 29 of the 1998 Law to Mrs Coke-Wallis and another director, Mr Barton, at a meeting in the Commission's offices on Thursday 19 December 2002. It was accepted that the Commission had not served the directions and notice on Mr Coke-Wallis who was apparently absent from the jurisdiction in Mauritius on that date. On 22 December police observed Mr and Mrs Coke-Wallis at and around the Queen Elizabeth Terminal, St Helier where Mrs Coke-Wallis said goodbye to her husband after he had checked in to the ferry to St Malo, on which he had reserved a place for his Mercedes estate car. The car was fully loaded with suitcases which were covered with domestic items such as rugs and pictures. After Mrs Coke-Wallis had left the terminal, the police officers arrested Mr Coke-Wallis. Detective Sergeant Troy gave evidence that on his arrest Mr Coke-Wallis asked to speak to his wife, who, he said, was a lawyer. The police thereafter arrested Mrs Coke-Wallis when she came to police headquarters. While in the police headquarters, Mr and Mrs Coke-Wallis were able to confer with each other while detained. Thereafter, on examination of the Mercedes car in the police garage at Summerland on the evening of 22 December in the presence of Mr and Mrs Coke-Wallis, the police opened the cases concealed beneath the domestic items. In them the police discovered files and papers relating to the companies' business and their clients including original deeds of trust and trust and company documents as well as computer equipment. Detective Sergeant Troy gave evidence that on observing the documents he said to Mr and Mrs Coke-Wallis that they had the appearance of items being permanently removed from the island and invited them to comment. Mrs Coke-Wallis replied and he noted the reply in his notebook in the following

terms: "No, they weren't being taken out of the island, the cessation plan has to be produced on 18 th January. To produce it we needed to take it to Monaco and come back on 10 th January". While he had not, contrary to best practice, had Mrs Coke-Wallis sign or initial the noted quotation, he was confident that that was what she had said. 4. Detective Sergeant Troy also gave evidence that he had discussed the nature of the offence in the presence of Mr and Mrs Coke-Wallis both when they were presented to the custody sergeant and when the vehicle was searched. On neither occasion did Mr or Mrs Coke-Wallis dispute the making of the relevant direction. 5. Mr and Mrs Coke-Wallis pleaded not guilty to the indictment and on 15 and 16 September 2003 were tried in the Royal Court comprising Commissioner, Sir Richard Tucker and two Jurats. The Court heard the oral evidence of the following prosecution witnesses: Mr Christopher Cooke, Ms Melanie Hoey, Mr Christopher Renault and Mr Gary Godel, each of whom was an employee of the Commission, Mr Edward Shorrock, a senior manager of Deloitte & Touche, who had attended the meeting on 19 December at the request of the Commission, and Detective Constable Grieve and Detective Sergeant Troy. The Court also heard the written evidence of Mr Beamish, a partner in Deloitte & Touche, which was initially not contested but which Mrs Coke-Wallis challenged when she gave evidence. Mr Coke-Wallis chose not to give evidence and no evidence was led for the defence other than from Mrs Coke-Wallis. 6. The Crown Advocate in his speech to the jury accepted that the directions had not been served on Mr Coke-Wallis but argued that the Commission had served them on Mrs Coke-Wallis and that she and her husband had been jointly guilty of the failure to comply with the relevant direction. For Mr Coke-Wallis, Advocate Preston argued that there was doubt whether the Commission had ever served the direction on Mrs Coke-Wallis and, in any event, no direct evidence that she had told Mr Coke-Wallis of its terms. For Mrs Coke-Wallis, Advocate Harris argued also that there was doubt whether the Commission served the direction on her and that there was no evidence that she did anything in breach of the direction. 7. The Commissioner in summing up to the Jurats explained that the prosecution case against Mr Coke-Wallis was based on the joint commission of the offence. In relation to the question whether the directions had been served, he explained that the Jurats required to be sure that the Commission had handed the directions to Mrs Coke-Wallis. In relation to the breach of the direction, he referred to Mr Coke-Wallis driving the car with files concealed under domestic items. He recounted the police evidence of the behaviour of Mr and Mrs Coke-Wallis at the Queen Elizabeth Terminal and referred to the answers given to the police at the police garage at Summerland. He also referred to Mr Beamish's description of the documents and records which the police found in Mr Coke-Wallis's car and to his evidence that he believed from discussions with Mr and Mrs Coke-Wallis that the files related to clients who were moving to the Coke-Wallis's proposed business in Mauritius. 8. The Royal Court convicted both Mr and Mrs Coke-Wallis of the offence. Mr and Mrs Coke-Wallis seek leave to appeal against their convictions. The grounds of appeal 9. Advocate Preston, on behalf of Mr Coke-Wallis, presented two grounds of appeal. First, he argued that the learned Commissioner erred in law in holding that the requirement of service of the declaration in article 20(9) of the 1998 law was discretionary rather than mandatory. He recognised frankly that this argument had no material bearing

on the outcome of the appeal as the Crown had proceeded against Mr Coke-Wallis on the basis of joint responsibility for the offence and not on the basis that the Commission had intimated the direction to him in any way. He therefore did not develop this argument. Secondly, he submitted that the evidence could not support the conviction of Mr Coke-Wallis. In particular, the Crown had led either no evidence, or in any event insufficient evidence, to entitle the Jurats to conclude that Mr Coke-Wallis had knowledge of the relevant direction. Without such knowledge he could not be guilty of the joint commission of the offence. 10. In support of the second ground of appeal, Advocate Preston submitted that the evidence demonstrated that Mrs Coke-Wallis, who he accepted had received the directions at the meeting on 19 December 2002, had no understanding of how she was to respond to the direction. She had shown either confusion as to the import of the directions or contempt for the Commission. Against this background, the Court could not be satisfied that she had properly informed her husband of the direction and its import. 11. In support of this submission, Advocate Preston referred us first to her response on the telephone to Mr Shorrock on the afternoon of 19 December 2002 when she informed him that there was no point in preparing revised bank mandates as their clients had been instructing Mr and Mrs Coke-Wallis to move their business to another offshore jurisdiction and there would be nothing left in Jersey. When Mr Shorrock reminded her of the direction prohibiting the removal of records and files, she had suggested that the direction did not have effect because her clients had agreed to their files being moved. Mr Shorrock also gave evidence that in this telephone call, Mrs Coke-Wallis had said that they were minded to reject the Commission's direction. 12. Similarly, Detective Sergeant Troy's evidence of her reply at the Summerland garage, to which we have already referred, suggested that Mrs Coke-Wallis was contending that she thought that she could remove the papers temporarily from the jurisdiction by taking them to Monaco and returning on 10 January 2003 without breaching the direction. This again was said to be a misconception on her part. 13. The other example of her apparent lack of understanding, Advocate Preston submitted, was her answer to a hypothetical question which the Commissioner posed when she was giving evidence. The Commissioner asked her whether, if (contrary to her evidence) she had seen the directions, the removal of the files would have been a clear breach of the relevant direction. Her reply was that it would have been a breach unless copies of the documents were left in the office so that the office would have a full set of records. 14. These examples, it was submitted, indicated a state of mind such that the Jurats could not reasonably conclude that she would have communicated the direction and the penalties which arose from it to her husband. 15. Finally, Advocate Preston referred to the manuscript action plan on which the Crown had relied as evidence of Mr Coke-Wallis's knowledge of the direction. He pointed out that there was no evidence that Mr Coke-Wallis had created the plan after the Commission served the direction on his wife on 19 December 2002 nor was there any evidence that he had communicated the plan in any way to his wife. The action plan was thus of no evidential value in establishing Mr Coke-Wallis's knowledge of the direction. He invited the Court to quash his client's conviction. 16. Advocate Harris, for Mrs Coke-Wallis, submitted that there was no direct evidence of any act on her part which involved a breach of the relevant

direction. He referred to her evidence that she was flabbergasted when arrested at the police headquarters. He pointed out that she had not loaded the car at the companies' office but had only assisted her husband pack the car with the domestic items which were found on top of the suitcases containing the office equipment and documents. He accepted, however, that her answer at the Summerland garage could be given some weight as an indication of involvement but he pointed out that the statement was made after she had been allowed time to speak to her husband in private after their arrests when they could have discussed matters and that she had a habit of speaking for her husband. He argued that neither the undated action plan nor the events witnessed by the police at the Queen Elizabeth Terminal (on which, he said, the evidence of the two police witnesses contained inconsistencies) pointed to any active involvement on her part in the removal of the documents and files. 17. He also submitted that the learned Commissioner had misdirected the Jurats in four respects. First, the Commissioner had failed to make it clear to the Jurats that there were two principal issues to be considered in relation to Mrs Coke-Wallis, namely, (1) whether the Commission served the directions on her and (2) whether she breached the directions. He argued that the Commissioner had so instructed the Jurats that there was a real risk that they might have regard only to the first issue. Secondly, he submitted that the Commissioner had been wrong to treat Mrs Coke-Wallis as potentially guilty by virtue of joint responsibility as the Crown had invoked the doctrine of joint responsibility only in relation to Mr Coke-Wallis. Thirdly, he submitted that the Commissioner had created the potential for confusing the Jurats in his summing up of Mrs Coke-Wallis's evidence in response to a hypothetical question which he had asked her. Finally he submitted that the Commissioner had misdirected the Jurats on Detective Sergeant Troy's evidence when he suggested that both he and Detective Constable Grieve had seen both Mr and Mrs Coke-Wallis drive into the Terminal in her Volkswagen car. In fact only Detective Constable Grieve spoke to that course of events. These misdirections in relation to both the law and the evidence, Mr Harris submitted, gave rise to a miscarriage of justice. He invited the Court to quash her conviction. 18. In relation to Detective Constable Grieve's evidence, Advocate Harris applied for leave to lodge a plan and three photographs to demonstrate that he could not, as he suggested in evidence, have seen the roundabout beside Maritime House from his position at the entry to the Terminal. The Court allowed him to lodge the plan and photographs but we did not see that they had any material bearing on the case and Mr Harris did not in the end suggest otherwise. 19. In the event the Court did not call on the Crown to reply to either Applicant's contentions. Decision 20. We are satisfied that it is not appropriate to grant leave to appeal to either of the applicants. We deal with each in turn. 21. Mr Coke-Wallis : In our judgment there was ample evidence led before the Jurats which entitled them to conclude that Mr Coke-Wallis in attempting to remove the documents and files from the Island was taking part in a joint enterprise to breach the relevant direction. Having regard to his undisputed actions in attempting to remove the files and documents from the Island, the only evidential issue was whether the Court could infer that he did so in the knowledge of the relevant direction. 22. The Crown in its written submissions referred us to Attorney General v Evans (1965)JJ527 as authority for the proposition that, in the absence of a misdirection, the Court

of Appeal should not overturn the decision of Jurats or a jury on the evidence unless the verdict was one which a reasonable body of Jurats or a jury could not arrive at. The Advocates for the applicants did not challenge this test. 23. We consider that the Jurats were entitled to have regard at least to the following matters as evidence from which they could infer that Mr Coke-Wallis was aware of the relevant direction: (i) Mr and Mrs Coke-Wallis are husband and wife and are both directors of the companies which were the subject of the directions, they also being addressees of the directions; (ii) Mr Coke-Wallis had been principally involved in dealings and correspondence with the Commission in relation to the regulation of the companies until the meeting on 19 December, which Mrs Coke-Wallis attended in his absence in Mauritius; (iii) Mr Coke-Wallis had been intending to establish a new financial services business in Mauritius and to transfer the business of a substantial number of the companies' clients to that business; (iv) On the unchallenged written evidence of Mr Beamish, the documents recovered from Mr Coke-Wallis's car included client files and documents such as share certificates, company memoranda and articles, trust deeds and letters of wishes, which were documents which a company would normally keep at its registered office. Mr Beamish suggested that carrying such records in the car suggested a permanent move out of the jurisdiction. He stated that the files related to some of the most significant and active of the companies' clients. In Mr Beamish's second written statement he stated that Mr Coke-Wallis informed him on his visit to the companies' office on 24 December 2002 (after the arrests) that the files in his car had referred to only a few clients who had verbally expressed their agreement to move to Mauritius; (v) Mrs Coke-Wallis in a telephone conversation with Mr Shorrock on the afternoon of 19 December had asserted that the companies' clients had agreed to their files being taken from the jurisdiction and that "they" were minded to reject the Commission's letter ("they" in this context appeared to be a reference to Mr and Mrs Coke-Wallis or the companies which they operated); (vi) Mrs Coke-Wallis on cross-examination by Advocate Preston had stated that she had told her husband about the meeting on 19 December but denied telling him about the directions, asserting that she did not know of the directions. The Jurats in convicting Mr and Mrs Coke-Wallis indicated that they did not believe Mrs Coke-Wallis's evidence that she had not received the directions, as they returned a special verdict that they found without doubt that Mrs Coke-Wallis had been served with a final document containing the directions signed by two signatories; (vii) Mr Coke-Wallis did not contradict his wife in the police garage at Summerland when she informed Detective Sergeant Troy that "they" were taking the documents and files out of the island to Monaco and were planning to bring them back before 18 January 2003 when they had to complete the cessation of business plan; (viii) Once he was aware of the offence with which he was charged, on no occasion did Mr Coke-Wallis suggest to the police that he was unaware of the directions including the relevant direction - see the evidence of Detective Sergeant Troy (paragraph 4 above); and (ix) Mr Coke-Wallis had placed the boxes or suitcases containing the documents and files from the companies' office in the back of his Mercedes car had placed approximately eight pictures and four carpets or rugs on top of them, thus concealing the boxes or suitcases. Mr Coke-Wallis then sought to leave the Island with the offending documents and files thus concealed. 24. Faced

with the evidence from which the Jurats were entitled to infer the requisite knowledge of the relevant direction, Mr Coke-Wallis chose not to give evidence, as was his right. The Jurats therefore had no evidence to rebut the inferences which they were entitled to draw, except that of Mrs Coke-Wallis, whom they disbelieved. 25. We consider that the Jurats were fully entitled to reject the submission that Mrs Coke-Wallis had not informed her husband of the direction. It was not suggested to them, as it was to us, that Mrs Coke-Wallis's various responses showed a confused or contemptuous state of mind. In our judgment her statements to Mr Shorrock on the afternoon of 19 December may have shown a misapprehension as to the effect of the direction but they were at least as consistent with a contemptuous attitude towards the Commission. Her attitude caused Mr Shorrock to contact the Commission to express his concern as to her intentions and caused Mr Godel of the Commission to prepare and send an urgent letter on the afternoon of 19 December warning her that breach of the direction would be a criminal offence. Her statement in the police garage on the evening of 19 December and her suggestion to the Commissioner that there would be no breach of the direction if copy documents were retained in the companies' office may have been no more than unconvincing attempts to avoid facing up to the quality and consequences of her actions. It is important to recall that the Jurats found that she had not told the truth in her evidence and neither of the Advocates representing the applicants in this Court attempted to challenge the Jurats in that regard. 26. For completeness, we add that we accept Advocate Preston's submissions that there was no evidence that the manuscript action plan was written after 19 December 2002. The action plan is therefore not direct evidence that Mr Coke-Wallis knew of the direction. It is, nonetheless, along with Mr Cooke's note of the meeting of 19 December 2002 which referred to the intention to set up business in Mauritius, documentary evidence of Mr Coke-Wallis's intention to move the business from the Island as a result of his difficulties with the Commission. The Jurats were entitled to have regard to it as part of the wider picture of the behaviour of Mr and Mrs Coke-Wallis and it is not inconsistent with a deliberate attempt to breach the relevant direction. 27. Mrs Coke-Wallis : We are satisfied that there was evidence on which the Jurats could properly infer that Mrs Coke-Wallis was actively involved in the removal of the documents and files in breach of the relevant direction. We consider that the Jurats were entitled to have regard to at least the following as supporting the conclusion that she was actively involved in the removal: (i) Mrs Coke-Wallis was a director of the companies along with her husband and was aware of her husband's intention to set up a new financial services business in Mauritius and that he had taken steps to do so; she attended the 19 December 2002 meeting with the Commission in his absence in Mauritius; (ii) At that meeting she spoke of the intention to set up the Mauritius business; (iii) She told her husband about the meeting on 19 December 2002 with the Commission; (iv) She told Mr Shorrock on the afternoon of 19 December 2002 that their clients had instructed the removal of their business and that "they" intended to reject the Commission's letter; (v) On 22 December 2002 she saw her husband transfer the suitcases which he had brought back from Mauritius from one car to his Mercedes car at their house at 3 Les Landes Cottages, but she claimed that she never asked him what was in those suitcases; (vi) At the same time and place she helped her

husband pack into the Mercedes the rugs and paintings which were used to conceal the suitcases; (vii) She went to the Queen Elizabeth Terminal to say goodbye to her husband when he sought to leave the Island in his Mercedes car and was therefore aware that he was removing the items from the Island; (viii) When arrested at police headquarters she did not suggest that she was unaware of the removal of the documents and files; (ix) When Detective Sergeant Troy in the police garage at Summerland asked for a comment on the suggestion that the documents were being permanently removed from the Island she replied to the effect that "they" needed to take the documents to Monaco to prepare the cessation plan. (x) Contradicting Detective Constable Grieve's evidence that he had overheard her tell her husband at the Queen Elizabeth Terminal on 22 December that she would see him tomorrow, she gave evidence that she planned to join her husband in Monaco on Christmas Eve. 28. The Jurats saw the witnesses give evidence and were able to judge their demeanour and form views as to the reliability of their evidence. The Jurats did not accept Mrs Coke-Wallis's assertions that she did not receive the directions at the meeting on 19 December. This was one of the central planks of her defence. They were also entitled to reject her evidence that she did not know what was in the suitcases which her husband had brought from Mauritius when she assisted him in concealing them with the pictures and rugs. 29. We turn then to the submissions that the Commissioner misdirected the Jurats. We are satisfied that the Commissioner properly directed the Jurats that they required to consider the two issues of (first) service of the declarations and (secondly) the breach of the relevant declaration. After considering the issue of the service of the declarations and making the statements which Advocate Preston suggested indicated that there was only one issue, the learned Commissioner continued (at page 9 of his summing up): "Now, that is the evidence concerning the making and delivery of the direction. I turn now to the evidence relating to the question whether the Defendants acted in breach of the direction" He then summarised the police evidence and the written evidence of Mr Beamish as well as the evidence of Mrs Coke-Wallis. In our judgment the directions would have left the Jurats in no doubt that they required to consider the second issue as well as the first. 30. We also consider that there is no substance in the point about joint commission of the offence. While the Commissioner had suggested in discussions with counsel in the absence of the Jurats that it was relevant only to the charge against Mr Coke-Wallis, a joint enterprise was clearly relevant in relation to both participants in the enterprise. In any event, the Jurats required to infer that Mrs Coke-Wallis had knowledge of and some involvement in the attempted removal of the documents and files from the Island, and, as we have held, were entitled on the evidence to make that inference. 31. We are also satisfied that there is no substance in the third ground on which a misdirection is alleged. What the learned Commissioner said to the Jurats about his hypothetical question to Mrs Coke-Wallis was this: "You will remember that I asked her whether, if (our emphasis) she had been aware of paragraph 7 of the directions, whether the removal of the documents recovered from the Mercedes would have constituted a breach of that direction. So far as I was able to note it, she said: "removal of the documents in the car would have been (again our emphasis) a clear breach, but we kept copies of the documents in the office", as if to suggest that it was not after all and would not have been a breach." This

was a reasonably accurate summary of that part of the relevant evidence revealed in the transcript as the Commissioner's question was put on a hypothetical basis. Mrs Coke Wallis understood the question was on that basis as she replied when it was repeated in slightly different terms that if she had removed any files from the office, she would understand that was a breach of the directions. We see no basis for the submission that the passage in the Commissioner's summing up when set in its proper context gave rise to any inference that Mrs Coke-Wallis had stated in evidence that she had removed the documents and files from the companies' office. Insofar as the summary of the passage of the evidence gave the impression that Mrs Coke-Wallis had stated that she and her husband had kept copies, that is inaccurate as her answer was that if there were full copies or records there would be no removal. But we consider this minor inaccuracy to be immaterial. 32. Finally, we recognise that the learned Commissioner was incorrect in his summing up of the police evidence in relation to their observations at the Queen Elizabeth Terminal when he stated: "They [that is, Detective Constable Grieve and Detective Sergeant Troy] say that the first thing they saw was a Volkswagen Golf car drive into the terminal and that both defendants were in it, the second defendant driving. They parked for five minutes and the Defendants went into the ticket office and they returned to the car and left". Advocate Harris is correct that Detective Sergeant Troy did not give such evidence as he said that he first saw Mrs Coke-Wallis when she approached her husband who was in the Mercedes car at the terminal, having already checked in at the car park. The evidence which the Commissioner summarised was the evidence of Detective Constable Grieve who had been standing about 30 yards away from Detective Sergeant Troy. We consider this minor inaccuracy to be of no significance as it was not material to the guilt of the defendants whether they came to the terminal on 22 December in the same car or in separate cars. It was not disputed that they were both at the terminal and that Mrs Coke-Wallis was aware that her husband was intending to leave the Island with the suitcases he had brought from Mauritius together with the domestic items, which she had helped to load into the car, under which the cases were concealed. 33. We therefore refuse the application for leave to appeal by both of the applicants. Authorities AG-v-Evans (1965)JJ527. Investment Business (Jersey) Law 1998. Financial Services (Extension) (Jersey) Law 2000. Royal Court Rules 1992 (as amended): Part V. Court of Appeal (Jersey) Law 1961. Page Last Updated: 27 Aug 2015 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/2004/

CASE PAGE https://chat.esheria.ai/case-law/jersey/coke-wallis-v-ag-2004-jca-007-14-january-2004

Prepared on 26 October 2026 · Esheria