

JERSEY / JUDGMENT

In re Rosenlund [2015] 2 JLR 29 (09 September 2015)

[2015] 2 JLR 29

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Criminal Procedure-proceeds of criminal conduct-external confiscation orders-
registration in Jersey-when considering whether overseas conduct is "criminal conduct"
for purpose of enforcement in Jersey of external confiscation order (i.e. corresponds to
Schedule 1 offence (i.e. Jersey offence with sentence of 1 or more years' imprisonment)),
Jersey law applied to transposed overseas conduct as at time of application to register
external confiscation order, not at time of offence-not contrary to presumption against
retrospectivity nor imposition of heavier penalty contrary to ECHR, art. 7-Income Tax
(Jersey) Law 1961, art. 137 (as amended in 2009, providing penalty of 15 years'
imprisonment) applied to consideration of respondent's overseas tax fraud in 1997-2006
(when art. 137 provided only for fine) The document you wish to view is available to
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Prepared on 24 October 2026 · Esheria