

JERSEY / JUDGMENT

The Attorney General v John Asplet

COURT

Royal Court

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Inferior Number Sentencing - knowingly providing false information - reasons

[2025]JRC248

Royal Court

(Samedi)

6 October 2025

Before :

Sir Timothy Le Cocq, Bailiff, and Jurats

Christensen MBE, and Dulake

The Attorney General

-v-

John Asplet

M. L. Preston, Crown Advocate.

Advocate G. D. Emmanuel for the Defendant.

JUDGMENT

THE BAILIFF: 1. On 26 August 2025, this Court sentenced John Asplet (“the Defendant”) to 180 hours community service, the equivalent of twelve months’ imprisonment, for one count of knowingly furnishing Revenue Jersey with false or misleading information contrary to Article 89(1) of the Goods and Services Tax (Jersey) Law 2007. In addition, we made a compensation order in favour of the Defendant’s client in the sum of £26,887. 2. The Defendant is a sixty-one year old chartered accountant and at the time of the offence was a director of GS Limited (“GS”), which is a chartered accountancy practice registered by the Jersey Financial Services Commission. GS assists with bookkeeping, payroll and accounts, and the preparation of personal and company tax filing, and for those registered, GST returns. The Defendant had been a shareholder in GS since March 2019. 3. A & C Ventilation Channel Islands Limited (“A & C”) was a client of GS and had been since its incorporation on 4 September 2015. Mr Alan Humphreys (“Mr Humphreys”) was one of A & C’s two directors and was the director who primarily dealt with A & C’s tax affairs. 4. It is not necessary to go into the full detail of the offending. It is clear that A & C relied upon GS for the purposes of providing tax advice and had placed its faith and trust in the Defendant as GS’s representative. 5. On 11 May 2022, GS, on behalf of A & C, had made a request

to Revenue Jersey to register A & C for GST purposes on the basis that A & C had, in the relevant period, exceeded the GST registration threshold of £300,000. 6. On 12 May, Revenue Jersey requested monthly turnover figures relating to A & C for the twenty-four months preceding the application. On the same day, the Defendant provided those turnover figures. Revenue Jersey then requested further monthly turnover figures dating back to May 2017. Revenue Jersey sought further information which was provided by GS acting through the Defendant, and we have been shown the communications that passed between Revenue Jersey and GS over a significant period. 7. On 8 June 2022, Revenue Jersey sent an email to the Defendant to inform him that A & C should have been registered for GST at a much earlier date, in 2020, and a backdated assessment would follow. The assessment and penalty amounted to a significant sum for a company of A & C's size which would not be able to recover the GST from its customers. The Defendant, however, did not copy Mr Humphreys into any of the relevant correspondence. Mr Humphreys did not see the letter from Revenue Jersey until he was interviewed at police headquarters in April 2023. 8. On 27 June 2022, there were a number of phone calls between the Defendant and Mr Humphreys, and the Defendant during his trial gave evidence that on that date Mr Humphreys had told the Defendant that a particular job undertaken by A & C, in relation to the Pomme d'Or Hotel, had been completed in March of the relevant year but that Mr Humphreys had delayed sending the invoice until 3 April. This, so the Court found, was a fabrication. Mr Humphreys had said no such thing to the Defendant. Mr Humphreys gave evidence that the works were carried out at the Pomme d'Or Hotel on 19, 20 and 26 March and 2 April 2019. The relevance of this discrepancy lies in the fact that it had a material effect on whether or not A & C reached, in the relevant period, the GST threshold. It is clear that the Defendant had not been truthful in his evidence to the Court because the contemporaneous documentation and indeed photographic evidence was clear that the work on the Pomme d'Or Hotel had occurred between 19 March and 2 April 2019. 9. The Defendant accessed Quickbooks in respect of A & C and amended the date on the Pomme d'Or invoice in the sum of £3,428 from 3 April 2019 to the 30 March 2019. The Defendant's evidence was that all of this information had been provided by Mr Humphreys. It is clear, as the Court subsequently found, that the work had not been completed until April, that the invoice had quite properly been raised in April 2019 and Mr Humphreys had not told the Defendant that the invoice ought to have been dated March 2019.

10. On 27 June 2022, the Defendant responded by email to Revenue Jersey stating that they had mis-stated the turnover figures for May, July, August and September 2020 and a new spreadsheet attached included the entry that reflected the changed invoice for the Pomme d'Or Hotel work. The Defendant made no mention to Revenue Jersey that that invoice had changed.
11. Revenue Jersey notified the Defendant that an assessment had already been raised and there would accordingly need to be an appeal. The Defendant lodged the appeal, purportedly on the basis of the erroneous inclusion of Covid payments (which whilst they were wrongly included were irrelevant in any event) but also on the basis that, with the falsified invoice, the threshold had not been passed.

12. Revenue Jersey became suspicious and requested a comprehensive audit of A & C's books. On 1 July 2022, the Defendant emailed Revenue Jersey apologising for having provided incorrect details in his earlier responses and sought to delay the audit by suggesting that Mr Humphreys, who he described as the main bookkeeper, was responsible for the errors that had been made.
13. That notwithstanding, on 13 July 2022, an audit commenced at the offices of GS. The audit came to an end because the Defendant told Revenue Jersey representatives that he was unable to access Quickbooks.
14. After unsuccessfully seeking to obtain the queried invoice from the Defendant, Revenue Jersey requested from the Pomme d'Or a copy of the sales invoice from A & C and all correspondence regarding the work carried out. This was provided, revealing that the invoice from A & C was dated 3 April 2019.
15. On 26 May 2023, the Defendant was interviewed by the police. He had provided a prepared statement and then, as was his right, answered no comment to all other material questions. In his statement he indicated that the work at the Pomme d'Or had only been done by A & C on the nights in March and the invoice issued some days later. It was, so the Defendant asserted, an error and the invoice should have been issued in March. Up until that point, the Defendant had told nobody, neither Mr Humphreys nor anyone else, that he had altered the invoice.
16. In anticipation of the sentencing hearing, the defence sought a ruling by the Court under Article 50 of the Criminal Procedure (Jersey) Law 2018 for the basis on which the Defendant had been found guilty of the count in respect of which he fell to be sentenced. The Court confirmed that in its view it was satisfied to the criminal standard that the Defendant had committed the offence knowingly.
17. In brief, the Crown's case before us was that the Defendant was dishonest. He amended the date on an invoice that had been sent to the Pomme d'Or by his firm's client from 3 April 2019 to 30 March 2019, so as substantially to reduce a sum that was properly due to Revenue Jersey. He told no one about the amendment until he was interviewed by the police in May 2023.
18. Furthermore, as indicated above, he lied about having a conversation with a director of A & C, Mr Humphreys.
19. The deception was discovered and in effect no prejudice was suffered by Revenue Jersey or by the public. However, the Defendant's actions meant that A & C, who became responsible for the payment of GST, were unable to pass that bill on to their clients and were prejudiced in the sum of £26,887 which it has paid in GST. At the time of sentencing, the Defendant had taken no steps to reimburse A & C for this loss.

20. This is the first time that an offence of this nature has come before the Courts of Jersey and accordingly there is no previous case law to draw upon. The guidelines of the Sentencing Council for England and Wales, whilst of interest, are not entirely relevant both as a matter of principle and because the maximum sentence for similar offences is potentially significantly higher in that jurisdiction. The English Courts approach the matter on the basis of harm and culpability.
21. There is no doubt about it that in knowingly providing false information to Revenue Jersey, the Defendant abused his position of trust as a chartered accountant and his client was prejudiced as a result. Had Revenue Jersey not been alive to the Defendant's actions and made the appropriate inquiries, the taxpayer would have incurred a loss.
22. It does not appear however that the Defendant has been motivated by direct personal gain. He may have been motivated by a misplaced desire to help his client, or fear of the relationship consequences of his client suffering a substantial loss by way of penalty as a result of its failure to register sooner and making a claim. Arguing by analogy from the English sentencing guidelines, the Attorney General suggests a starting point of one year and three months and identifies a range between a high level community order up to two years and six months custody. The Attorney General quite properly observes that the Court is not bound to follow those guidelines.
23. Before considering aspects of mitigation, we are bound to observe that Revenue Jersey understandably relies on the integrity of regulated professionals to submit figures which are honest and accurate. It is accordingly of significant seriousness that a professional would provide information that he knew to be false.
24. The Defendant does not of course have the benefit of a guilty plea and his client had to go through the ordeal of a trial and giving evidence. It is clear that Mr Humphrey's has suffered as a result of the stress and anxiety that he has been through and we have seen his victim impact statement. He points out that he was initially accused of the crime, the case had been constantly on his mind and he was under stress having to keep, as a result of the loss, the business afloat.
25. The Defendant is a man of good character and has no previous convictions at all. In addition, he has many positive things that may be said about him in terms of his contribution to society. He is for example a co-founder of the Jersey Symphony Orchestra and he assists in distance swimming. He is a stalwart, if we may call it that, at St Helier Town Church, and there is no doubt that he is a hard working and committed individual.
26. He also suffers from some medical issues and has a heart pacemaker, and he cares for his very elderly parents. It was put to us that this was a one-off offence and he will of course be facing disciplinary consequences from his professional body. He reacted impulsively so it was urged upon us and he did not consider the possible consequences of his actions. He does not want A & C to be out of pocket and he accepts the Crown's application for a compensation order. His pre-sentencing report makes it clear that he has a very low risk of

re-offending.

27. A number of extremely good references speak to his character and the positive contribution that he has made and he is, of course, entitled to all of the appropriate mitigation to take into account such factors.
28. The Attorney General moves for a sentence of eighteen months' imprisonment from a starting point of two years, allowing for the Defendant's personal mitigation. Although it will often be the case that a sentence of imprisonment is entirely appropriate for offences of dishonesty of this nature and the offending has clearly passed the custodial threshold, we view this matter in the round as exceptional and we imposed the sentence set out at paragraph 1 above, together with the compensation order in favour of A & C. Authorities Goods and Services Tax (Jersey) Law 2007. Criminal Procedure (Jersey) Law 2018.

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