

**ROYAL COURT**  
**(Samedi Division)**

26.

11th February, 1994

**Before:** J.H. Vint, Esq., Lieutenant Bailiff, and  
Jurats Orchard and Herbert

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**The Attorney General**

- v -

**Charles Frederick Le Galle**

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8 infractions of Article 137(1)(a) of the Income Tax (Jersey) Law, 1961.

**AGE:** 44

**PLEA:** Facts admitted.

**DETAILS OF OFFENCE:**

Under-declaration of bank interest; non-declaration of profits from car sales business. Continued over 6 years. Total undisclosed income: £170,950 therefore total tax lost: £38,800 approx. Told lies during investigation. No co-operation until the game was up as a result of scrupulous investigation by Tax authorities.

**PREVIOUS CONVICTIONS:**

Lengthy motoring and dishonesty.

**CONCLUSIONS:**

£40,500 plus £750 costs.

**SENTENCE AND OBSERVATIONS OF THE COURT:**

Conclusions granted.

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**C.E. Whelan, Esq., Crown Advocate.**  
**Advocate S.A. Maiklejohn for the accused.**

**JUDGMENT**

**THE LIEUTENANT BAILIFF:** The Court is going to grant the conclusions. We think the assessment made by the Crown Advocate is entirely fair and we note in particular the fact that your client, Mr. Meiklejohn, is in a position to pay. We will allow one week in which to pay the fine, but in default there will be a total of two years' imprisonment.

**Authorities**

A.G. -v- Raimundo (12th June, 1992) Jersey Unreported.

A.G. -v- Faudemer (12th March, 1993) Jersey Unreported.

A.G. -v- Thomas (18th September, 1992) Jersey Unreported.