

ROYAL COURT
(Samedi Division)

6th May, 1994

89.

Before: The Deputy Bailiff, and
Jurats Vint and Myles.

The Attorney General

- v -

Information Management Systems, Ltd.

1 infraction of Article 36(1) of the Social Security (Collection of Contributions) (Jersey) Order, 1975.

PLEA: Facts admitted.

CONCLUSIONS: Fine of £300, with £50 costs.

DETAILS OF OFFENCE:

Class 1 contributions of £2,427.27 due and payable. Schedule forwarded but unaccompanied by payment. Had not responded to recorded delivery letters pursuing payment.

DETAILS OF MITIGATION:

No attempt to evade liability. Payment made on the eve of the Court appearance. Cash flow problems. Had taken over an insolvent company.

PREVIOUS CONVICTIONS:

Nil.

CONCLUSIONS:

£300 + £50 costs.

SENTENCE AND OBSERVATIONS OF THE COURT:

Conclusions granted. Much mitigation present, but due allowance made in the conclusions. The withholding of the employees' share of Class 1 contributions is a serious matter, and can be tantamount to fraud.

C.E. Whelan, Esq., Crown Advocate.
Advocate D.M.C. Sowden for the Defendant Company.

JUDGMENT

THE DEPUTY BAILIFF: The Court is going to grant the conclusions. The Court agrees with the Crown Advocate that the withholding of contributions deducted from employees' wages is a serious matter and is indeed tantamount to fraud.

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On the other hand we have taken into account, Miss Sowden, the matters which you have urged on behalf of your client company and it is clear to the Court that there is much to be said in mitigation and that this is not by any means one of the worst cases to have come before this Court. We think, however, that the Crown Advocate has given full weight to those mitigating factors in the conclusions which he has moved.

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The company is, therefore, fined £300 and is ordered to pay costs of £50.

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Authorities

- A.G. -v- Windsor (13th July, 1990) Jersey Unreported.
- A.G. -v- Barette (14th September, 1990) Jersey Unreported.
- A.G. -v- Computer Workshop Ltd (14th September, 1990) Jersey Unreported.
- A.G. -v- Curtin (16th October, 1992) Jersey Unreported.
- A.G. -v- Le Garsmeurs Garden Centre (13th November, 1992) Jersey Unreported.
- A.G. -v- P.A. Associates Ltd (4th December, 1992) Jersey Unreported.
- A.G. -v- China Town Ltd (15th January, 1993) Jersey Unreported.