

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

109

27th May, 1994

**Before: The Deputy Bailiff, and**  
**Jurats Vint and Gruchy**

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**The Attorney General**

- v -

**Paul Hugh Falloon**

6 charges of contravening Article 137(1)(a) of the Income Tax (Jersey) Law, 1961.

**AGE:** 37.

**PLEA:** Facts admitted.

**DETAILS OF OFFENCE:** Over a period of six years, deliberately failed to disclose Interest on an undisclosed bank account. On purchase of flat, using funds from that account, to avoid having to disclose account, falsely told Income Tax Officials that funds had come from mother and father-in-law, and submitted letters which he had prevailed on them to write, falsely stating that they had provided those funds.

**DETAILS OF MITIGATION:** Ultimate co-operation.

**PREVIOUS CONVICTIONS:** Nothing relevant.

**CONCLUSIONS:** charge 1: £140 or 6 weeks' imprisonment in default.  
charge 2: £190 or 8 weeks' imprisonment in default.  
charge 3: £280 or 12 months' imprisonment in default.  
charge 4: £340 or 14 months' imprisonment in default.  
charge 5: £330 or 14 months' imprisonment in default.  
charge 6: £120 or 4 month's imprisonment in default.  
Costs: £300.  
All default sentences to follow one another consecutively.

**SENTENCE:** charge 1: £210 or 8 weeks' imprisonment in default.  
charge 2: £280 or 8 weeks' imprisonment in default.  
charge 3: £400 or 8 weeks' imprisonment in default.  
charge 4: £470 or 8 weeks' imprisonment in default.  
charge 5: £460 or 8 weeks' imprisonment in default.  
charge 6: £180 or 8 weeks' imprisonment in default.

Costs: £300.

All default sentences to follow one another consecutively.

Serious breach; involved family.

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**The Solicitor General.**  
**Advocate A.D. Hoy for the Defendant.**

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**JUDGMENT**

**THE DEPUTY BAILIFF:** The Court regards this as a serious breach of the Income Tax legislation which continued for a period of six years. At a time when the defendant had the opportunity of admitting the falsity of his Income Tax Returns, he deliberately embarked on the further fraud of pretending that he had received gifts from his family; thus, not only did the defendant deliver false returns to the Comptroller of Income Tax, but he involved his mother and father-in-law in the deceit and he exposed both of them to the risk of criminal prosecution.

The Court accepts in mitigation that the defendant was eventually co-operative with the authorities, admitted the infractions and has an otherwise unblemished character.

The Court nevertheless considers that too generous an allowance has been made for those factors in the Crown's conclusions.

The sentence of the Court therefore is as follows:

On charge 1, you will be fined £210, or, in default, 8 weeks' imprisonment; on charge 2, you will be fined £280 or, in default, 8 weeks' imprisonment; on charge 3, you will be fined £400, or, in default, 8 weeks' imprisonment; on charge 4, you will be fined £470, or, in default, 8 weeks' imprisonment; on charge 5, you will be fined £460, or, in default, 8 weeks' imprisonment; on charge 6, £180, or, in default, 8 weeks' imprisonment; making a total of £2,000 in fines, or, in default, 48 weeks' imprisonment.

No authorities.