

ROYAL COURT
(Samedi Division)

198.

25th October, 1996

Before: Sir Philip Bailhache, Bailiff, and
Jurats Blampied and Potter

The Attorney General

- v -

Information Management Systems Ltd.

1 count of contravening Article 36(1) of the Social Security (Jersey) Law, 1974 by failing to pay the contributions for which the Defendant Company was responsible as an employer within 15 days of the end of the relevant contribution quarter.

Plea: Facts admitted.

Details of Offences:

Being an employer, the company failed to pay contributions which it was liable to pay in respect of contribution quarter 'B' of 1996 (that is to say for the months of April, May and June, 1996) not later than 15 days after the end of the said contribution quarter 'B', as required by paragraph (2) of Article 7 of the Social Security (Collection of Contributions) (Jersey) Order 1975.

Details of Mitigation:

Financial affairs of Defendant in a mess. Problem being addressed.

Previous Convictions:

Two, for the same offence. 6th May, 1994, fined £300, with £50 costs. 30th December, 1995, fined £300, with £50 costs.

Conclusions: £1,000 fine with £250 costs.

Sentence and Observations of the Court:

Conclusions granted; fine and costs to be paid within 6 months. Court agreed with Crown's submission that the failure to account for contributions which had been collected from employees was tantamount to fraud. This was a serious matter, particularly so in view of the fact that it was the Company's third conviction. It was a pity that the Directors could not be visited with personal liability in matters of this nature.

A.J. Olsen, Esq., Crown Advocate.
Advocate D.M.C. Sowden for the Defendant Company.

JUDGMENT

THE BAILIFF: [*The full text of this was not recorded*].

This is indeed tantamount to fraud upon the employees. The Court therefore imposes a fine of £1,000 upon the Company and orders the Company to pay the costs of the prosecution not exceeding £250.

5 There will be six months for the fine and costs to be paid.

No authorities.