

IN THE RESIDENT MAGISTRATE'S COURT AT SUVA

Criminal Case No. 2013 of 1993

S T A T E

v.

ANTHONY HO

T/A Anthony Ho & Associates

BEFORE S NAQIOLEVU ESQ
CHIEF MAGISTRATE

15 February 1995

For Prosecution - Mr Blakely
Accused - present

S E N T E N C E

The accused pleaded guilty to five counts of FAILING TO FURNISH A TAX RETURN AS REQUIRED BY SECTION 33 OF THE VALUE ADDED TAX DECREE 1991, contrary to Section 71 (c) of The Value Added Tax Decree 1991.

The accused in mitigation told the Court that the involvement of the Vat, as a small business, we are all suffering. We had made arrangements with Vat Unit in December 1993 and we are not aware of the subsequent summons. The accused says that he has now complied with matter.

The court however considers the offence to be serious and there is a need to impose deterrent sentence as a warning. Further the offence is on the increase. The accused has now complied with the matter.

The court having considered the facts of the case, the nature of the offence and the mitigating circumstances as outlined by the

accused in particular he has now complied with the matter. The accused is convicted as charged and order the following fines.

1. The accused in the first count is fined the sum of \$100 per month for the fourteen (14) month period of default.
2. The accused is fined the sum of \$100 per month for the ten (10) month period in default.
3. The accused is fined the sum of \$100 per month for the seven (7) month period of default.
4. The accused is fined the sum of \$100 per month for the four (4) month period of default.
5. The accused is fined \$100 per month for the one (1) month period of default.

21 days to pay the fine.

Cost to the complainant.

SEKOVE NAQIOLEVO
CHIEF MAGISTRATE