

25th July, 1986

Her Majesty's Attorney General

-v-

Robert Campbell McAvoy

BAILIFF: Mr McAvoy, the Court is sorry to see a man of your background and education and position where you are, nevertheless, the law is there that returns have to be made. We've listened to what your counsel has had to say, we have indeed taken regard, as he has asked us, of the totality principle, that bearing in mind that this has been a long standing saga of failure to submit your returns with a consequent good deal of disruption of the Civil Service because of it, and admittedly of course you have in fact lost out in the long run in as much as the public purse or the "fisc" has gained more than it would have if you had paid your ordinary tax as a result of putting in your returns. However, that is something we have thought about. Nevertheless, having regard to the maximum permissible fine of £500, we don't think that £200 for each offence, looking at the history of your failure to send returns, is too much and looking at your affidavit of means, we don't think we're being unfair by granting the conclusions. The conclusions are granted, you are therefore fined a total of £1,000 or in default, 5 months and you'll pay £200 costs.

SOLICITOR GENERAL: Sir, could I ask the Court to commend counsel for producing an affidavit of means, because that has been of great assistance to the Crown in this case when deliberating on what to move for Sir, and I feel Sir, also of great assistance to the Court.

BAILIFF: Yes, indeed. Well, thank you, Mr. Meiklejohn for doing that. The Court is very pleased to join with what the Solicitor General has said. You had better spread the news around your colleagues.

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