

IN THE SUPREME COURT OF SEYCHELLES

COMMISSIONER OF TAXES

PLAINTIFF

VERSUS

JOHN RICHARDSON

(In his capacity as the Senior Partner
of Halpern & Wolf)

DEFENDANT

Civil Side No 88 of 2005

Miss M. Cecile for the Plaintiff

JUDGMENT

Perera J

The plaintiff claims a total sum of Rs.183,349.11 in respect of business taxes due for the assessment years 1999, 2000, 2001, 2003 and 2004, from the defendant, who performs business of accountants and auditors under the firm name of "*Halpern and Woolf*".

The defendant who was represented by Counsel was given time to file a defence. But as he defaulted, the case was fixed for ex-parte hearing.

Miss Marie Annette Fred of the Taxation Division testified that the defendant submitted business tax returns for the year ended 31st December 1999, 31st December 2000, and 31st December 2001 on the 11th of September, 27th November 2002 and 13th May 2004 respectively. Notices of assessment were sent by the plaintiff on 8th November 2000, 27th November 2002 and 4th June 2004 to the defendant. She further stated that on 19th February 2001, the 1999 assessment was amended to reduce the tax payable, and was served on the defendant, who did not respond. She stated that the outstanding taxes owed by the defendant up to 2004 were as follows-

1999 Assessment Due Date 8/12/2000	SR	157,065.60
Less; credit Amendment	SR	44,891.40
Less; payment	SR	<u>82,506.62</u>
	SR	29,667.58
Add; Late payment penalty	SR	<u>18,896.00</u>
Total	SR	<u>48,563.58</u>

2000 Assessment Due Date 1/3/2003	SR 54,160.00
Add; Late payment penalty	SR <u>11,221.00</u>
Total	SR <u>65,381.00</u>
 2001 Assessment Due Date 5/7/2004	 SR <u>9,591.04</u>
 1999 Trades Tax Penalty (Sept. & Dec.)	 SR <u>3,058.39</u>
 2000 Trade Tax Penalty (Aug.)	 SR <u>1,445.10</u>
2001 Trade Tax Penalty (Mar. & May)	SR <u>4,329.24</u>
 2002 G.S.T. Penalty (Feb)	 SR <u>875.82</u>
 2003 G.S.T. Assessment Due Date 24/3/2004	 SR <u>29,918.05</u>
Add; Late payment penalty	SR <u>1,598.00</u>
Total	SR <u>31,511.05</u>
 2003 G.S.T. Penalty (Mar, Aug, Sept, Oct, Nov, Dec)	 SR <u>3,293.10</u>
 2004 G.S.T. Assessment Due Date 24/3/2004	 SR 14,485.79
Add; Late Payment Penalty	SR <u>815.00</u>
Total	SR <u>15,300.79</u>
 Total due & owing	 <u>SR 183,349.11</u>

The Court is satisfied that the defendant owes the plaintiff a sum of Rs. 183,349.11 as the total tax liability. Judgment is accordingly entered in favour of the plaintiff is a sum of Rs 183,349.11 together with costs of action.

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A.R. PERERA
JUDGE

Dated this 8th day of November 2006