

IN THE SUPREME COURT OF SEYCHELLES

Reportable
[2022] SCSC ..872
CR73 /2021

In the matter between

THE REPUBLIC
(rep. by Luthina Monthy)

Prosecution

and

ALEX DUFRESNE
(rep. by Joel Camille)

Accused

Neutral Citation *The Republic v Alex Dufresne* (CR73/2021) SCSC..872... delivered on 10 October 2022
Before: Vidot J
Heard: 03 October 2022
Delivered: 10 October 2022

SENTENCE

VIDOT J

[1] The Accused stands charged with and pleaded to the following offences

Count 1

Statement of offence

Uttering false document contrary to section 339 of the penal Code and punishable under section 337 of the Act.

Particulars of Offence

Alex Dufresne of Roche Caiman, Mahe, on or around the month of April 2017, whilst being employed as a VAT Refund Officer of the Seychelles Revenue Commission at the Customs Passenger Terminal, Seychelles International Airport, Pointe Larue, Mahe, knowingly and fraudulently uttered four false VAT REFID receipts bearing numbers 3787, 3786, 3736 and 3725, purported to be original receipts issued by the Seychelles Revenue Commission.

Count 2

Statement of Offence

Stealing by servant contrary to section 260 of the Penal Code read with section 266 and punishable under section 266 thereof.

Particulars of Offence

Alex Dufresne of Roche Caiman, Mahe, on or around the month of April 2017, whilst being employed as a VAT Refund Officer of the Seychelles Revenue Commission at the Customs Passenger Terminal, Seychelles International Airport, Pointe Larue, Mahe, stole a total sum of SR56,315.20 purported to be VAT refunds to customers from Seychelles Revenue Commission by producing forged VAT REFID receipts bearing numbers 3787, 3786, 3736 and 3725 to Nouvobanq counter at the customs Passenger Terminal, Seychelles International Airport.

Count 3

Statement of Offence

Obtaining money by false pretence contrary to and punishable under section 297 of the Penal Code

Particulars of Offence

Alex Dufresne of Roche Caiman, Mahe, on or around the month of April 2017, whilst being employed as a VAT Refund Officer of the Seychelles Revenue Commission at the

Customs Passenger Terminal, Seychelles International Airport, Pointe Larue, Mahe, with intent to defraud the Seychelles Revenue Commission, obtained a total sum of SR56,315.20 from Nouvobanq counter at the Customs Passenger terminal, Seychelles International Airport, by falsely pretending that the same amounts are VAT REFID receipts bearing numbers 3787, 3786, 3736 and 3725 and that he would pay the amounts directly to one Alexande Khabarov of Israel, Dimitri Abdushelishvili of Georgia, Aleksei Kritsill of Russia and Victoria Haword of Britain respectively.

- [2] After the facts were read out by the Prosecution and admitted by the Accused, the Court accordingly convicted the Accused who is a first time offender. The Accused prayed to Court for a probation (pre-sentence) report (“the Report”). The demand was acquiesced to. A copy of the Report was made available to the Defence. Counsel for the Accused then proceeded to make submission in mitigation on behalf of the Accused. The submission was in part a repeat of the report. I shall when considering the appropriate sentence to mete out, give due consideration to both the report and submissions in mitigation.
- [3] Mr. Camille, Counsel for the Accused pleaded for leniency and prayed that Court imposes a non-custodial sentence on his client. He submitted that the Accused who is a first time offender pleaded guilty, therefore savings the Court’s precious time and showing remorse. The Accused also apologises for the offence committed. Indeed, a guilty plea should earn the Accused credit as far as sentence is concerned. **Blackstone’s Criminal Practice (2012), paragraph E.12 p2148** provides that a guilty plea would in effect earn an accused a reduction in sentence as it saves time of the court and reduces considerable cost and in the case of an early plea, saves inconvenience of witnesses to give evidence before court.
- [4] The Accused is married and together with his wife have a 4 month old daughter. He has 2 other children from previous relationships. The Accused described his financial situation as difficult as he is the sole breadwinner and that at the time of the incident he was living under a lot of pressure and due to social problems, the living condition at home was

tense. So, in order to keep up with his home financial circumstances he resorted to committing the offences. He expresses regrets for his actions

- [5] I appreciate that in meeting out sentence, Courts have to bear in mind that the classic principle of sentencing is deterrence, prevention, rehabilitation, reformation and retribution; see **Lawrence v Republic [1990] SLR 47**. I shall also take into consideration the principle of proportionality of sentence.
- [6] After, considering all mitigating factors, I sentenced the Accused as follows;
- Count 1, the Accused is sentenced to 2 years and 6 months imprisonment.
- Count 2; the Accused is sentenced 2 years and 6 months imprisonment and to a fine of SR36,000.00 and in default to a term of 4 months imprisonment.
- Count 3; to a term of 1 year and 3 months imprisonment and to a fine of SR36,000.00 and in default to a term of 4 months imprisonment.
- [7] All terms of imprisonment shall run concurrently and shall for now be suspended for 2 years.
- [8] In terms with section 151(1)(b) of the Criminal Procedure Code, out the total sum of SR72,00.00 representing the fines under counts 2 and 3 above, the sum of SR56,315.00 shall be paid as compensation to the Seychelles Revenue Commission.
- [9] The Accused shall pay a minimum sum of SR500.00 per month towards the fine for first 6 months until such time that this case shall be reviewed.
- [10] If unsatisfied with this sentence, the Accused may appeal against the same within 30 working days from today.

Signed, dated and delivered at Ile du Port on 10th October 2022

A handwritten signature in blue ink, appearing to be 'M. Vidot', written over a horizontal line.

M-Vidot J