

# **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 31<sup>st</sup> December 1999, 31<sup>st</sup> December 2000, and 31<sup>st</sup> December 2001 on the 11<sup>th</sup> of September, 27<sup>th</sup> November 2002 and 13<sup>th</sup> May 2004 respectively. Notices of assessment were sent by the plaintiff on 8<sup>th</sup> November 2000, 27<sup>th</sup> November 2002 and 4<sup>th</sup> June 2004 to the defendant. She further stated that on 19<sup>th</sup> 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	<u>SR</u>
<u>82,506.62</u>	
	SR 29,667.58
Add; Late payment penalty	<u>SR</u>
<u>18,896.00</u>	
Total	<u>SR 48,563.58</u>
2000 Assessment Due Date 1/3/2003	SR
54,160.00	
Add; Late payment penalty	<u>SR</u>
<u>11,221.00</u>	
Total	<u>SR 65,381.00</u>
2001 Assessment Due Date 5/7/2004	<u>SR</u>
<u>9,591.04</u>	
1999 Trades Tax Penalty (Sept. & Dec.)	<u>SR</u>
<u>3,058.39</u>	
2000 Trade Tax Penalty (Aug.)	<u>SR</u>
<u>1,445.10</u>	
2001 Trade Tax Penalty (Mar. & May)	<u>SR</u>
<u>4,329.24</u>	
2002 G.S.T. Penalty (Feb)	<u>SR 875.82</u>
2003 G.S.T. Assessment Due Date 24/3/2004	<u>SR</u>
<u>29,918.05</u>	
Add; Late payment penalty	<u>SR</u>
<u>1,598.00</u>	
Total	<u>SR</u>
<u>31,511.05</u>	
2003 G.S.T. Penalty (Mar, Aug, Sept, Oct, Nov, Dec)	<u>SR</u>
<u>3,293.10</u>	

2004 G.S.T. Assessment Due Date 24/3/2004	SR
14,485.79	
Add; Late Payment Penalty	<u>SR</u>
<u>815,00</u>	
Total	<u>SR 15,300.79</u>

Total due & owing **SR 183,349.11**

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 8<sup>th</sup> day of November 2006