

IN THE HIGH COURT OF THE COOK ISLANDS
HELD AT RAROTONGA
(CRIMINAL DIVISION)

CR NO. 88/03

POKOINA MATARA of
Rarotonga, Customs Officer.
Informant

And TEANAROA WORTHINGTON
of Rarotonga, Businessman
Defendant

Mr Mitchell for Informant
Mr Worthington for self
Date of sentence: 4 July 2003

DECISION OF SMITH J

Mr Mitchell I am going to be guided by the Chief Justices' determination in the Emile case. There, the duty which was evaded was \$2700.00 and a fine of \$1000.00 was imposed. In this instance the amount evaded was \$862.00 which is under a third of the other one but I'm not going to reduce the fine accordingly because as has been stated in the facts, because of the fact that the false invoice was originally introduced the Ministry had to carry out extensive enquiries to ascertain the proper value of the goods and in bringing this charge. I'm imposing a fine of \$750.00 and you are to pay \$200.00 towards the cost of prosecution.


JUDGE