



**COURT OF MAGISTRATES (MALTA)
AS A COURT OF CRIMINAL JUDICATURE**

**MAGISTRATE DR.
JACQUELINE PADOVANI**

Sitting of the 27 th November, 2008

Number 3146/2008

POLICE
INSPECTOR IVAN CILIA
VS
DENIS DEGTYAREV

The Court,

Having seen the charges brought against the accused Denis Degtyarev, of 24 years, son of Alexander and Ludmilla Lebedenko, born in Russia on the 19th of September 1984, residing in Russia at Moscow, T. Zukovsky, St. Frunze, 24,29 and holder of Russian Passport number 63No6154501 issued on the 06.05.2008 and valid till 06.05.2013

And is accusing him with having:

On the request of the Controller of Customs:

For having on the 21st November, 2008 at the Malta International Airport on his arrival from Moscow, by flight Km577, knowingly failed to declare to Customs, when he passed through the Green Channel with a quantity of cigarettes as shown hereunder;

- 1) 110 cartons x 200 cigarettes each *Rothmans Red*.
- 2) 40 cartons x 200 cigarettes each *Rothmans Blue*.

These cigarettes, the importation of which is prohibited and/or restricted and/or limited, have a total **Value of €870.00; Excise Duty €3450.00, Import Duty and VAT amounting to €501.00 and €865.00** respectively, which duties and VAT due were not paid or secured.

On the request of the VAT Commissioner:

For having on the 21st November, 2008 at the Malta International Airport on his arrival from Moscow, by flight Km577, knowingly failed to declare to Customs, when he passed through the Green Channel with a quantity of cigarettes as shown hereunder;

- 3). 110 cartons x 200 cigarettes each *Rothmans Red*.
- 4). 40 cartons x 200 cigarettes each *Rothmans Blue*.

These cigarettes, the importation of which is prohibited and/or restricted and/or limited, have a total **Value of €870.00; Excise Duty €3450.00, Import Duty and VAT amounting to €501.00 and €865.00** respectively, which duties and VAT due were not paid or secured.

Having heard the evidence on oath;

Having seen all judicial acts and the record of the proceedings;

Having heard the plea of admission registered by the accused;

Having seen the confirmation of the plea of admission registered by the accused after the Court accorded the accused a reasonable time for reconsideration;

Having seen the oral submissions;

Deliberates:

On the strength of his own admission the Court finds the accused, Denis Degtyarev, guilty as charged and after having seen Article 60 (a) (b) (c) (k), 62 (a) (b) (c) (f) (g) (h) (i) (k), paragraph (a) of the Proviso of the Article 62 of Customs Ordinance Chapter 37; Regulation 22 (4) of Part III of the Customs Regulations and also Sections 16(1) (j) and 17(a) of the Excise Duty Act XVI of 1995, of the Laws of Malta, Article 80 of the VAT Act XXIII of 1998, condemns the accused to a fine of €11,808 under the Customs Ordinance, €3,936 of which are declared to be a civil debt which shall be conveyed to the Customs Department. Moreover, the Court condemns the accused to pay a €2 fine under the Excise Regulations and further orders the confiscation and the destruction of all cigarettes seized by the prosecution.

The Court notes that on the 27th November 2008, the accused paid the amount of €1,180 and that this latter amount needs to be deducted from the above mentioned fine.

< Final Judgement >

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