



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

**Magistrate Dr. Joseph Mifsud B.A. (Legal & Int. Rel.),
B.A. (Hons), M.A. (European), LL.D.**

Case number 524/2014

Today, 20th October 2015

**Police
(Inspector Frank Anthony Tabone)**

vs

David Anthony Pollina

The Court;

Having seen the charge brought against **David Anthony Pollina**, born on the 29th September, 1966, residing at Refidim, Wileg Street, Qala, holder of Maltese identity card number 31801(A):

Charged with having on behalf and in representation of MIQNA SYSTEMS LIMITED (C 38184) and/or as registered person with the Commissioner of Value Added Tax as per Act of 1998 regarding Value Added Tax (Act No. XXIII of 1998) and Regulations made

thereunder, he failed to conform with sentence delivered by the Court of Magistrate's (Malta) dated 24th January, 2012, given in his regard for failing to conform with the afore mentioned sentence, whereby he was duly obliged to submit the said returns within a three month period, and in the absence of such be subjected to a further fine of €15 for every day that he remains in default;

Thereby, once he failed to comply, the prosecution is requested that he be subjected to pay a further fine in terms of the cited sentence for the period commencing on the 25th April, 2012, up to an including 30th January, 2013, which fine is to be recalculated in terms of the newly introduced provisions (Act XIV of 2013), at the rate of €5 per day;

Having seen sections 76 Chapter 406 of the Laws of Malta;

Having seen Article 637 of Chapter 9 of the Laws of Malta;

Having heard the evidence.

Having seen the acts of the proceedings.

Having considered that charge is sufficiently proved.

The Court refers to the judgement delivered by the Criminal Appeals Court on the 19th May 1997 in names "Police vs Graham Charles Ducker" wherein it was stated:

"it is true that conflicting evidence per se does not necessarily mean that whoever has to judge may not come to a consideration of guilt. Whoever has to judge may, after consideration of all circumstances of the case, dismiss one version and accept as true the opposing one"

The Court

For these reasons, after having seen section 76 of Chapter 406 and Article 637 of Chapter 9 of the Laws of Malta, finds the accused guilty

of the charge brought against him and condemns him to a fine of €1,405.00 (one thousand, four hundred and five Euro) for the period from the 25th April 2012 till the 30th January 2013.

Dr Joseph Mifsud
Magistrate