

Revised Complaints Report Table

As at 30 June 2018

Nature of complaint/finding	Action taken	Date of receipt of complaint/knowledge of issue	Date the matter was resolved by Ethics Committee
<p>The member was sentenced to four years and eight months of imprisonment following an investigation by ASIC. Member pleaded guilty to eight counts of fraud to the value of approximately \$1,537,735. Member failed to inform this to TAI Practitioners & Advisers Ltd.</p>	<p>Membership terminated.</p>	<p>22/06/2017</p>	<p>4/07/2017</p>
<p>TPB determined that the member had breached sub-section 30-10 (1) of the Code, as the member did not act honestly and with integrity by creating and supplying client with falsified SOA from ATO in an attempt to conceal the actual refund amount the member received on behalf of the client's company from ATO sub-section 30-10(3) of the Code, as the member failed to account to the client in an appropriate and timely manner. The TPB suspended the member's tax agent registration under section 30-25 of the TASA for a period of 12 months.</p>	<p>No action taken as member has made an application for review in the matter and the member is currently registered with the TPB.</p>	<p>12/05/2017</p>	<p>4/07/2017</p>
<p>The TPB determined that the member had breached subsection 30-10(2) of the Code by failing to pay the taxation liabilities to the ATO as and when they fell due and payable and subsection 30-10(7) of the Code by failing to ensure that the tax agent service that was provided to the client was competent when</p> <ol style="list-style-type: none"> 1. the member lodged the ITR and amendments to it without the client's knowledge and authority; 2. Received income tax refund of client in trust account and did not return these funds in a timely manner. <p>The member provided TPB a notice of surrender of tax agent number(TAN) . Thereafter TPB imposed a written caution on the member and the member subsequently withdrew his surrender of TAN. TPB accepted the member's</p>	<p>No action taken as no further communication received from TPB in the matter and the member is currently registered with the TPB.</p>	<p>1/05/2017</p>	<p>4/07/2017</p>