



Tax Prosecution

Being prosecuted by the Australian Tax Office for late lodgement of tax returns can have serious ramifications for you both professionally and personally.

At Trinity Law we offer sound legal advice and can attend hearings on your behalf, while being sensitive to your professional and personal needs.

The ATO has in recent times significantly extended its activities in prosecuting tax payers for late lodgement of returns. This applies to both income tax returns and GST returns. A significant percentage of those prosecuted are just average people in business who have no intention to defraud the ATO and obtain no real benefit from late lodgement.

In addition the ATO appears to have a real focus upon accountants who are registered tax agents with respect to their own personal returns. A not uncommon scenario with accountants (similar to lawyers who don't have a Will) is that they attend to clients professional needs first, and if time permits look after their own needs.

The consequence for accountants being prosecuted for late lodgement with respect to their personal returns is significant. The conviction for one of these offences amounts to a "serious tax offence", which can cause problems for a tax agent when the time arrives for renewal of registration. The registration board nowadays keeps a close eye on the results of prosecutions going through the Courts.

Even penalties for individuals who are not tax agents are quite significant. This is particularly the case if there are multiple failures to lodge. GST non-lodgement penalties can sometimes be quite draconian!

At Trinity Law we have formed a cell of expertise where we regularly appear on behalf of clients in the courts both in the ACT and in NSW with respect to prosecutions of this sort. We are also in regular contact with the ATO prosecution division in relation to other various issues which arise. Our proven expertise in this area has proved useful to many of our clients, particularly in the context that these prosecutions quite often being brought against people of the highest professional and personal reputation.

For more information contact Greg Walker at Trinity Law on 6163 5050.