



Serious Financial Crime Taskforce uncovers sophisticated scheme

Fraudster jailed over stolen identities and GST fraud.

Last updated 5 June 2025

A recent operation led by the ATO's Serious Financial Crime Taskforce (SFCT) has resulted in jail time for a Victorian woman.

Paolo Esmaquel implemented an elaborate scheme to obtain fraudulent GST refunds by assuming the identities of 3 different individuals.

One of the assumed identities was registered by Ms Esmaquel as a tax practitioner with the Tax Practitioners Board (TPB). To do this, she submitted forged documents to the TPB that falsely claimed she completed the required tertiary education to become a tax agent and forged a declaration from a chartered accountant.

Following this, she set up a tax agent profile on ATO Online Services and linked several taxpayers to her account. Ms Esmaquel then lodged 10 fraudulent business activity statements on behalf of these taxpayers without their knowledge or consent.

An investigation by the ATO and the TPB uncovered the identity fraud and cancelled the fake tax agent registration.

Read more about the recent prosecution in our [media release](#).

Protect yourself and your clients

We all have a role to play in fraud prevention and this serves as a timely reminder to keep your client, business and personal information safe.

- Encourage your clients to protect their information.

- Protect your business by adopting **strong security practices**.
- Anonymously report suspected tax evasion or crime to us by making a tip-off **online** or phoning **1800 060 062**.

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