



From fake nails to fake GST claims

Another 3 people sentenced in May under Operation Protego.

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Another 3 people have been sentenced to jail time in May, as the ATO continues to pursue and prosecute perpetrators of GST fraud under Operation Protego.

Acting ATO Deputy Commissioner and Serious Financial Crime Taskforce Chief Kath Anderson said that these prosecutions send a strong reminder that the ATO bring those who commit fraud to account.

‘Deliberate non-compliance has consequences. The ATO will actively pursue debts obtained through fraudulent GST funds, using all the tools at our disposal to recoup those funds. Those who seek to defraud the tax and super systems will get caught and face the full force of the law.’

‘We are equipped with resources, sophisticated data matching, analytics capability and intelligence sharing relationships. If you think you won’t be caught, think again,’ Ms Anderson said.

‘These individuals face long-term consequences. Not only do they need to repay the money, but they will have a criminal record, which may affect their ability to secure employment, obtain finance or insurance and travel overseas.’

‘Engaging in GST fraud rips off your own community by stealing funds that would go to essential services, like health and education.’

These outcomes show, if you engage in GST fraud, there will be criminal consequences:

- Queensland woman Ms Tiarn Payten Nutley was sentenced in the Beenleigh District Court to 9 months in jail for one offence contrary

to section 135.1(1) of the Criminal Code (Cth) of dishonestly obtaining a gain of nearly \$50,000 and attempting to obtain a further \$25,000. Ms Nutley was released immediately on a recognisance release order of \$2,000, and is required to be of good behaviour for 12 months. An existing ABN was used to claim GST refunds for a fake beauty and salon services business. Ms Nutley shared her myGov log in with 2 friends, who arranged to lodge 6 false business activity statements (BAS) in her name.

- Queensland woman Ms Skye Anne Hoek, whose friend, Ms Nutley, was also sentenced, participated in GST fraud by registering her ABN for GST and lodging 2 BAS which contained false information. As a result of the deception, Ms Hoek received over \$25,000 in refunds. She was charged with one offence contrary to section 134.2(1) of the Criminal Code (Cth) and sentenced to 3 months jail in the Southport Magistrates Court without a recognisance release order.
- Queensland man Mr Gregory Pimm lodged 37 BAS for a fake road freight transport business that he claimed to run from his home. This resulted in him fraudulently obtaining over \$165,000 in GST refunds and attempting to obtain a further \$300,000. In each case, Mr Pimm falsely reported total sales, GST collected on sales, GST on purchases made for the business and GST credits the ATO owed him. He was sentenced in the Beenleigh District Court for 2 offences contrary to section 134.2(1) and sections 134.2(1) and 11.1(1) of the Criminal Code (Cth) of obtaining and attempting to obtain a financial advantage by deception. He was sentenced to 2 years and 6 months in jail, to be released on recognisance of \$500 after serving 6 months imprisonment. As a conditions of the recognisance, he is also required to be of good behaviour for 3 years and subject to the supervision of a probation officer for 2 years.

Whilst the GST fraud pattern proliferated under Operation Protego has been contained, the ATO continues the fight, detecting and disrupting significant volumes of attempted fraud right across the tax, superannuation and registry systems.

Ms Anderson said ATO strategies have driven a continuous reduction in these fraud attempts, however there is still more to do.

‘Under the ATO’s Counter Fraud Program, we will continue to grow the capability and tools we need to respond to fraud in an agile and

sophisticated way, collecting data and information to prevent, detect and address fraud in close to real time,' Ms Anderson said.

These matters were prosecuted by the Office of the Director of Public Prosecutions (Cth) (CDPP) following a referral from the ATO.

You can confidentially report suspected tax crime or fraud to us by **making a tip-off** online or calling **1800 060 062**.

For more information about Operation Protego including recent sentencings visit ato.gov.au/protego.


On background

As part of Operation Protego, the ATO has taken compliance action against more than 57,000 alleged offenders. Those involved in this fraud have already been handed in the order of \$300 million in penalties and interest.

As of 30 April 2025:

- 105 people have been convicted with a range of sentencing outcomes, including jail terms of up to 7 years and 6 months and with orders made to restrain real property.
- The ATO continues to investigate people suspected of participating in GST Fraud.
- The ATO has finalised 61 investigations and referred 51 briefs of evidence to Commonwealth Director of Public Prosecutions.

Notes to journalists

- A high-resolution [headshot](#)  of acting ATO Deputy Commissioner and Serious Financial Crime Taskforce Chief Kath Anderson is available from the ATO media centre.
- ATO file footage is available for download and use in news bulletins from the ATO media centre.

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