



Victorian woman sentenced for defrauding the ATO of \$452,000

A Victorian woman has been sentenced to 3 years and 6 months' imprisonment.

Published 21 November 2024

This is a joint media release between the Australian Federal Police and the Australian Taxation Office as part of the Serious Financial Crime Taskforce

A Victorian woman was sentenced yesterday (20 November 2024) to 3 years and 6 months' imprisonment, with a non-parole period of 20 months, for defrauding the Australian Taxation Office (ATO) of \$452,000 and attempting to swindle a further \$245,000 across a 15-month period.

The woman, 44, pleaded guilty to four offences in Ballarat County Court in June 2024.

The offences include:

- Two counts of obtaining financial advantage by deception, contrary to section 134.2 of the Criminal Code 1995 (Cth);
- One count of attempting to obtain financial advantage by deception, contrary to sections 11.1 and 134.2 of the Criminal Code 1995 (Cth); and
- One count of using a forged document, contrary to section 145(1) of the Criminal Code 1995 (Cth).

A joint AFP and ATO Serious Financial Crime Taskforce (SFCT) investigation began in January 2020 after the ATO linked the woman to a number of suspicious claims, including fraudulent applications for GST refunds and JobKeeper grants.

The fraudulent applications were made by the woman in the name of her ex-husband and son, in relation to a horse stud farm business registered in December 2019.

Across a 15-month period, the woman lodged 26 fraudulent Business Activity Statements which resulted in GST refunds totaling \$423,479 paid by the ATO into a family member's bank account. An ATO audit later found no business activity was taking place and there was no entitlement to the GST refunds.

The woman also lodged JobKeeper applications, made in the name of her ex-husband and son, despite neither individual running a business at the time.

The value of these GST and Jobkeeper fraudulent applications totaled almost \$700,000.

The AFP arrested the woman at her residence in Balliang, north of Geelong, in January 2021 and subsequently charged her.

The woman told AFP investigators the fraudulently obtained funds were used to buy and feed horses, operate her separate business and lent to other individuals.

AFP Superintendent Bernard Geason said the sentence was a warning to criminals who sought to exploit and steal from the Commonwealth and by extension, Australian taxpayers.

"The ATO-led SFCT is a joint partnership that allows us to leverage our combined forces and skills to identify and stamp out criminal behaviour," Det Supt Geason said.

"Anyone who deliberately sets out to exploit the financial system is engaging in criminal behaviour. The AFP, through the SFCT, is dedicated to tracking down offenders and bringing you to justice.

"With so many Australians doing it tough, it is more important than ever that we seek out those who heap the burden of crime on the public."

ATO Deputy Commissioner and Chief of the SFCT John Ford welcomed the sentence.


"Once again, this case demonstrates the SFCT's ability to deliver a whole of government response to target criminal behaviour," Mr Ford said.


“The SFCT has the ability to deliver a whole of government response to target criminal behaviour, sending a clear message to the community that we bring those who exploit the tax and super system to account for their actions.”

This criminal investigation by the AFP was completed in partnership with the ATO-led SFCT.

The SFCT brings together the knowledge, resources and experience of relevant law enforcement and regulatory agencies to identify and address the most serious and complex forms of financial crime, which costs the Australian community millions of dollars in lost revenue each year.

The SFCT includes the ATO, AFP, Australian Criminal Intelligence Commission, Attorney-General's Department, Australian Transaction Reports and Analysis Centre (AUSTRAC), Australian Securities and Investments Commission, Commonwealth Director of Public Prosecutions and the Department of Home Affairs, including Australian Border Force and Services Australia.

Anyone with information about suspected fraud of Government benefits can make a report via the *Reporting Fraud* page on the Services Australia website at servicesaustralia.gov.au/fraud , or by calling the Australian Government Services Fraud Tip-off Line on **13 15 24**.

Tip-offs about taxation or superannuation matters can also be made to the Australian Taxation Office online at ato.gov.au/tipoff , or by calling the ATO on **1800 060 062**.

QC 103393

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).