

Defraud Commonwealth

s.29D (Cth) Crimes Act

s 29D defraud the Commonwealth or a public authority under the Commonwealth

Maximum Penalty: 10 years

s 86(2) conspire to commit offence against section 29D

Maximum Penalty: 20 years

Commenced: 15.9.1995

Both sections repealed 24.5.2001 – replaced by (Cth) Criminal Code s 134.2

	Case (age if known)	Offence	Amount	Plea	Sentence	Appeal	Record	Facts
1.	Chaloner (1990) 49 A Crim R 370 NSWCCA	s.29D	\$122,260	PG	18m NPP 9m	AA 3y recog	Nil	Manager of Commonwealth Bank experiencing financial difficulties Repaid 50% - wife suffering severe depression and sons quite ill.
2.	Kelly NSWCCA 17.9.1993	numerous s.29D	\$16,000	PG	18m PD	AA 6m GBB	nil	Forged 25 cheques and two purchase orders. Aboriginal woman - done well in employment but placed in position beyond her ability - extraordinary pressures from personal life - tragic case.
3.	Sopher (70) (1993) 70 A Crim R 570	5 x s.29A (Cth) [5y] 10 x s.29D	\$400,591	PG	3y 5m NPP 1y 6m 4y NPP 1y 6m (concurr)	Crown AA Total: 5y NPP 3y	nil	Created five false identities - sophisticated offence - received benefits July 1976 to March 1992 - motivated by greed. Age and health of wife
4.	Anecchini (56) NSWCCA 24.4.1996	s.29D	\$97,341	PG	2y 6m released on recog after 18m	AD		Received pensions from Oct 1984 - April 1995 - represented wife not in receipt of income. Alcoholic - intellectually backward

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5.	Farrell NSWCCA 22.11.1996	7 x s.29D	\$55,112.59	PG	18m 2y GBB	AA 18m 6m GBB		Overpayment over fifteen years, including use of false names Poor health - small amount repaid.
6.	Forbes NSWCCA 27.3.1997	s.29D	\$26,980		2y released on recog after 9m	AD	nil	Private/ administration clerk in Army - fraudulent claims for payment and travelling allowance Youth – gambling
7.	Purdon NSWCCA 27.3.1997	s.29D	\$86,000 approx	PG	3y GBB	Crown AA 9m PD	nil	Receipt of Supporting Parents Benefit over seven years while married. Marriage break-up - no support from husband -good character
8.	Riccord NSWCCA 9.5.1997	s.29D	\$124,000	PG	3y GBB	Crown AA 18m PD	nil	Licensee of Post Office - fraudulent issue of money orders Major depression and stress - good character - middle aged male - married with children - \$115,534 recovered.
9.	Whitney NSWCCA 6.6.1997	s.29D	\$138,549	PG	4y NPP 2y 6m	AD	similar priors	Received Abstudy for courses of study she did not attend over six years. Mother of 4 young children - alcohol addiction - harsh life - violent relationships - personality disorder
10.	Zongas NSWCCA 31.10.1997	s.29D	\$61,749	PG	3y GBB \$5,000 fine	Crown AA 9m PD	Nil	Optometrist – made 1128 bogus claims over 2y from Medicare Prior good character – psychological disorder
11.	Champain NSWCCA 5.12.1997	5 x s.29D	\$187,930	VG	4y NPP 2y 6m	Conviction AD		Female - 1986-1993 - five different entitlements paid into one bank account for four people - employee of SS office where payments made from.
12.	Lambrinos NSWCCA 17.7.1998	s.29D	\$598,952	PG	12m PD 3y GBB	Crown AA 3y PD		Accountant defrauded tax office – suffered mental breakdown
13.	Stitt (54) (1998) 102 A Crim R 428	s.29D s.29B (Cth) [2y]	\$624,509 \$55,392	PG	5y 6m NPP 5y 12m (concurr)	AA 5y 6m NPP 3y 8m	On recog and CSO for dishonesty offences	Two sophisticated schemes over five years - fraud on Tax Department using fictitious names and companies no longer trading - similar application on Social Security - full time occupation. Little mitigating circumstances.
14.	Hamman NSWCCA 1.12.1998	3 x s29B (Cth) [2y] 2 x s29D	\$656,363	PG	2y PD	Crown AD AA 14mths PD	nil	Understated income for taxation purpose for three years - did not include 168 cheques received from solicitors for work done as barrister Co-operated with tax office - all tax and penalties paid - good character - delay in proceedings. On appeal: failure to take into account s.16G

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15.	Giallussi (42) [1999] NSWCCA 56	5 x s.29D	\$264,110.16 (appellant received 39,000)	PG	\$100,000 fine	Crown AA 3y PD (fine paid)	nil	Female - Part-owner of nursing home involved in ongoing systematic falsification of records over period of approx 5y Two teenage sons – remorse - motivated by greed - money repaid by sentence.
16.	Gentz [1999] NSWCCA 285	s.29D	\$196,000	PG	2y PD	Crown AD (exceptional circumstances)	nil	Systems operation manager and certifying officer defrauded Dept of Defence. After guilt disclosed de facto husband attacked respondent and two daughters with claw hammer, intending to kill them and commit suicide - one daughter suffered brain damage.
17.	McKenna [1999] NSWCCA 358	22 x s.29D	\$555,668	PG	6y NPP 3y	AA only to adjust starting date for PSC	Dishonesty offences	Accountant defrauded tax office HIV positive
18.	Kelvin (54) [2000] NSWCCA 190	6 x s.29D	\$97,000	PG	2y 6m NPP 18m	AA 2y NPP 12m	nil	Tax agent involved in fraudulent system over 5 years - removed tax stamps from client documents and used in own returns - breach of trust to clients and tax office. Repaid \$97,000 reparation sought - little contrition - would lose right to practice - good character evidence.
19.	Caradonna (38) (2000) 118 A Crim R 312 [2000] NSWCCA 398	3 x s.29D	\$46,373.04	PG (5-10%)	2y PD	Crown AA FT 6m	minor	Defrauded tax office on three tax returns using forged group certificates - matters investigated before third cheque sent out. Supporting intellectually disabled brother and mother - wife expecting second child.
20.	Howe (50) [2000] NSWCCA 405	3 x s.29D	\$117,207.12	PG	12m PD	Crown AA 2y PD	nil	Fraudulently received various pensions and allowances over 12 year period - money used for general living expenses in support of four children.
21.	Conway (62) (2001) 121 A Crim R 177 [2001] NSWCCA 51	5 x .29D	109,905.05	PG	2y 6m NPP 15m	AA 2y 6m released on recog after 9m 13d (day of appeal)	nil	Female - conduct occurred over nine years - used three different false identities and bank accounts - well planned offence. Repaid nearly half of money taken - repayment of remaining money will probably require sale of house - tragic life

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22.	Pearce (45) [2001] NSWCCA 447	3 x s.29D	\$6.5m	VG	5y 4m NPP 3y 4m	AA 5y 4m NPP 3y	Nil	Middle manager of large company - company failing - over three years failed to remit PAYE tax to ATO – submitted false information and failed to send employment declarations - money used to finance company - did not receive any personal benefit Active in surf lifesaving - good references - adverse effect upon family
23.	D Cappadona (female) (49)	8 x s.29D	\$3,550,774	PG	12m suspended sentence	Crown AD	nil	Systematic tax fraud over 5 years - company paid contractors and employees cash and failed to pay tax - carefully planned offences - use of false documentation - culpability of wife less than husband. Assistance to authorities – contrition - hardship on family - arrangements made for repayment.
	T Cappadona (male) (51) (2001) 122 A Crim R 52 [2001] NSWCCA 194	8 x s.29D		PG (25%)	2y PD	Crown AA 18m	nil	
24.	Walters (55) [2001] NSWSC 640 Sully J [2002] NSWCCA 291	10 x s.29D Sched: 5 x breach / att breach restraining order	\$7,302,221	VG	7y 8m NPP 6y	AD	minor record from 31 years ago	Owner of successful bricklaying company failed to account to Taxation department for tax deducted from wages of employees - money deducted to finance affluent lifestyle then company wound down when clear could not pay tax debt - offences committed over 9 years. Good work record - unlikely to re-offend - single father to young son
25.	Sweet (2001) 125 A Crim R 341 [2001] NSWCCA 445	24 x s.29D	\$125,065	PG (1/3 plea and assist)	4y NPP 3y	AD	lengthy record for dishonesty offences	Claimed Newstart allowance in 24 names over 21 months - used forged documents, opened bank accounts and used false addresses - systematic fraud Guilty plea at earliest opportunity - assistance to police
26.	Chapman [2001] NSWCCA 457	s.29D	\$274,000	PG	3y NPP 1y 10m	AD	nil	Chief clerk in army devised elaborate system to steal allowances - breach of trust. Suffered pathological gambling - tragic case – life-long service to army - loss of pension - impact on family - some evidence of rehabilitation
27.	Gay [2002] NSWCCA 6	10 x s.29D	\$242,089	PG	3y NPP 12m	AA 3y NPP 6m		Failed to declare personal income and company tax over 5y period. 3y delay in laying charges

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28.	O'Connor (25) (2002) 129 A Crim R 505 [2002] NSWCCA 445	2 x s.29D 2 x s.302A (NSW) [10y]		PG	3y NPP 18m 2y NPP 18m (concurrent)	Crown AD	Nil	Provided tax evasion service to building industry over 2 years – fraudulent use of Zero Percent Variation Certificates – gained \$468,000 – tax loss of nearly \$1.5m Irish
29.	Wayne (43) (2002) 134 A Crim R 142 [2002] NSWCCA 426	3 x s.29D	\$45,943.31	PG (20%)	2y NPP 12m	AA only to delete payment of reparation order	nil relevant	Claimed Newstart Allowance over 4 years using false names - deliberate offending over long time Motivated by need not greed - failing farm and caring for neighbour's teenage children - ill health of wife
30.	Hinton (26) (2002) 134 A Crim R 286 [2002] NSWCCA 405	16 x s.29D	\$78,593.77	PG	2y 6m suspended for 2y 6m	Crown AA 2y 2m PD NPP 14m		Employee of Centrelink created 16 identities to obtain allowances - offences committed over 9 months - financed gambling to deal with abusive relationship Aboriginal woman - mother to 4y daughter suffering severe behavioural problems - exceptional circumstances
31.	Hayman [2003] NSWCCA 138	s.29D s.135.1 (Cth) <i>Criminal Code</i> [5y]	\$50,000	PG	18m NPP 12m 18m (concurrent)	AA 12m NPP 6m 12m (concurrent)	Nil	Female – continued to claim benefits after reconciling with partner – some payments made through parents' house indicating intent Difficult domestic situation – good character – care of children Reparation order of \$48,705 also made
32.	Martinsen (58) [2003] NSWCCA 144	s.29D Sched: 2 x Open and operate bank acc w/o proper disclosure	Just under \$80,000	PG	2y released on recog after 16m	AD	Nil	Over 10y collected social security payments in 2 names – provided false documentation and used false bank account – no pressing financial need Poor health
33.	Carr [2003] NSWCCA 175	s.29D		PG	2y 6m NPP 1y GBB 2y 6m	AA 2y 6m NPP 7m 2w GBB 2y		Female - with seven co-offenders involved in falsification of Medicare claims – high level of involvement. Parity.

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34.	O'Driscoll [2003] NSWCCA 281	2 x s.29D	Received \$1.1m Total tax evaded: \$3,280,419	VG	7y 6m NPP 5y	AD		Tax evasion by payment of wages in cash in construction industry – operated two companies
35.	O'Brien [2003] NSWCCA 440	4 x s.29D 3 x s.178A (NSW) [7y] 24 x s.178BA (NSW) [5y]	\$479,093	PG	3y 6m NPP 2y 8m 3y NPP 2y 2y NPP 16m <u>Total:</u> 3y 6m NPP 2y 8m	AD		Acted as customs agent to four companies failing to tell them he was not registered – falsified documents to both Customs and companies – misappropriated cheques
36.	Keir (79) [2004] NSWCCA 106	2 x s.29D	Received \$182,663.71	PG first avail opp	2y released on recog after 6m	AA 2y released on recog after 2m 21d	Nil	Fraudulently claimed mother's widow's pension after her death over 27y period Elderly ill offender.
37.	Aller (77 at sentence) [2004] NSWCCA 378	s.29D s.134.2(1) (Cth) <i>Criminal Code</i> [10y]	\$146,706	PG	2y released to recog for 5y	Crown AD	Shoplifting offences	Female - received social security payments in two names over 8 years – some repayments made Extensive medical problems – severe depression – sole carer for very disabled and ill 40y son
38.	Ouyang Lo [2004] NSWCCA 382	2 x s.29D 2 x Knowingly concerned in s.29D	\$263,692	PG	18m Home detention \$60,000 fine	Crown AD		Customs fraud – underpaid customs duty and GST on imported windscreens Husband and wife – exceptional hardship to young children
39.	Walsh [2004] NSWCCA 435	4 x s.29D		PG	3y 6m NPP 2y	AD		Failed to declare income for tax purposes as director of company – false / incorrect tax returns Contrition – restitution made

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40.	Killen (39 at sentence) (2005) 152 A Crim R 1 [2005] NSWCCA 17	s.29D	\$102,321	PG	1y 9m immed release on recog	Crown AD	Not relevant	Female - single parent received payments, including for 9 years when daughter lived with grandparent – perceived need, not greed – very lenient sentence - case turns on own facts. Sexually abused by father – alcohol dependence - dementia – wheelchair-bound – gambling problem – now in stable relationship.
41.	Wood (71 at sentence) [2005] NSWCCA 233	3 x s.29D s.135.1 (Cth) <i>Criminal Code</i> [5y]	\$151,170	PG	3m	AD		Female - received widow's pension over 14y – need not greed All money repaid – poor health – care of mentally retarded daughter

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42.	I Ronen (Mrs) (72 at sentence)	Consp s.29D / 86(2) [20y] Consp defraud s.86A(Cth) [20y] Financial transaction offence [5y]	Over \$8million tax withheld	VG	6y 6m 5y	Crown AD AD	Nil	1991-2001 Two offences represented one conspiracy – change of legislation - Mother and two sons owned retail stores – cash takings from retail business skimmed and concealed – tax withheld – money sent overseas - worst category of offence Substantial financial penalty paid – agreement to repay tax –late demonstration of contrition significant good character Mrs R in poor health IR and NR married with children
	I Ronen (46 at sentence)	Consp s.29D / 86(2) [20y] Consp defraud s.86A(Cth) [20y]		PG	8m <u>Total:</u> 6y 6m NPP 4y 6m			
	I Ronen (46 at sentence)	Consp s.29D / 86(2) [20y] Consp defraud s.86A(Cth) [20y]		VG	6y 6m 5y <u>Total:</u> 8y 6m NPP 5y 6m	AD Crown AD	Nil	
43.	N Ronen (47 at sentence) [2005] NSWSC 991 Whealey J (2006) 161 A Crim R 300 [2006] NSWCCA 123	Consp s.29D / 86(2) [20y] Consp defraud s.86A(Cth) [20y]	\$164,721.30	VG	6y 6m 5y <u>Total:</u> 8y 6m NPP 5y 6m	AD Crown AD	Nil	Migrated from Greece and changed name – claimed benefits over 6 years in both names
	Evans [2006] NSWCCA 349	s.29D s.135.1(5) (Cth) <u>Criminal Code</u> [5y]		VG	2y 4m NPP 12m FT 1m (concurrent)	AD		

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44.	Bick [2006] NSWCCA 408	11 x s.29D 3 x s.135.1 (Cth) <i>Criminal Code</i> [5y]	\$309,351	PG	4y 6m NPP 3y 6m	AD		Received benefits over 11 years – used five false names and false documents
45.	Ly (33 at first offence 40 at sentence) [2007] NSWCCA 28	18 x s.29D 5 x Att s.29D 18 x s.134.2(1) (Cth) <i>Criminal Code</i> [10y] Att s.134.2	\$328,692	PG (25%)	6y NPP 4y 6m	AD	Nil	Tax agent filed false tax returns – degree of planning Gambling addiction – partial repayment to be made
46.	Townsend (84) [2007] NSWCCA 215	2 x s.29B (Cth) [2y] 2 x s.29D 2 x s.135.1 (Cth) <i>Criminal Code</i> [5y]	Over \$90,000	PG	6m 3y 1y 6m All suspended for 3y	Crown AD		Over thirty years claimed widow's pension while married or in receipt of other pensions Crown appeal dismissed in view of age and serious health issues – otherwise offences should have received custodial sentence
47.	Robertson (2007) 177 A Crim R 121 [2007] NSWCCA 270	s.29D Att s.29D Sched: 2 x s.29D	\$322,934 \$319,077	PG	5y 6m NPP 3y 6m	AA to amend commencement date of NPP – same effective sentence imposed		Male false claims to Australian Tax Office for GST refunds – received rebate of \$322,934 – second claim not paid out
48.	Schultz [2008] NSWCCA 199	s.29B s.29D s.134.2(1) (Cth) <i>Criminal Code</i> [10y]	\$198,503	PG	3y recog 18m released after 6m for 2y 2y 3m released after 6m for 2y	AD		Received mother's aged pension for 22 years after she had died – submitted three false declarations during that time Full reparation made by sale of house

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49.	Ridley (2008) 192 A Crim R 139 [2008] NSWCCA 299	9 x s.29D 3 x Attempt s134.2 (Cth) <i>Criminal Code</i> [10y]	\$442,000	VG	8y NPP 5y	AD	Nil	Made false claims to Tax Office for GST refunds.
50.	Hay 62 [2009] NSWCCA 228	5 x Knowingly concerned in s.29D		VG	3y 6m NPP 2y 1m	AD Crown AD	Nil	Filmmaker set up partnership to fund films with accountant allowing investors to claim tax deductions for investment in Australian film - allowed accountant to lodge five tax returns claiming for amounts greater than amounts actually expended in films
51.	Hili Jones [2010] NSWCCA 108 (2010) 242 CLR 520 [2010] HCA 45	s134.2(1) (Cth) <i>Criminal Code</i> [10y] s.134.2(1) (Cth) <i>Criminal Code</i> [10y] s.29D Money Laundering	Tax shortfall \$398k	PG (50% plea and assist)	18m NPP 7m 18m NPP 7m	Crown AA 3y NPP 18m 3y NPP 18m High Court AD	nil	From 2001 – 2003 as sole directors of company submitted false invoices to avoid GST and income tax – financial loss to ATO \$376k Strong subjective features
52.	Leighton (72) [2010] NSWCCA 280	s.29D 2 x s 134.2(1) (Cth) <i>Criminal Code</i> [10y]	Approx \$107k	PG	6y NPP 4y	AA 5y NPP 3y		Obtained disability pension and age pension payments Ill-health – disability. SJ erred in relation to consideration of ill-health

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53.	Boughen	Consp s.29D / 86(2) [20y] s 135.4(3) (Cth) <u>Criminal Code</u> [10y]	Approx \$500k	PG (40% on appeal)	2y ICO	Crown AA: 3y NPP 18m	Nil	Single conspiracy - successful owners of TV production company – wrote and produced TV shows – in 1990 accountant suggested tax evasion scheme – offenders did not know of illegality of scheme at first but both realised it was illegal in 1997 – continued with scheme until 2004 – evaded taxable income of around \$500k each. Middle-class – good character – middle aged – poor health – delay in proceedings
	Cameron [2012] NSWCCA 17	Consp s.29D / 86(2) [20y] s 135.4(3) (Cth) <u>Criminal Code</u> [10y]		PG (40% on appeal)	2y ICO	Crown AA: 3y NPP 18m	Nil	
54.	Agius (63 at sentence)	Consp s.29D / 86(2) [20y] s.135.4(5) (Cth) <u>Criminal Code</u> [10y]	\$5m loss to Cth	VG	8y 11m NPP 6y 8m	AD	Nil	Tax fraud scheme - Owen T Daniel Accountants scheme A involved in deliberate, calculated, systematic and repeated frauds over ten years – close to worst case – financial advantage Z – became involved as young and naïve accountant due to employment over 7 years – influenced by corrupt employer – no direct financial benefit – made some attempt to stop involvement – good character – married with young children – delay caused significant stress to family – loss of profession
	Zerafa (36 at sentence) [2012] NSWSC 978 Simpson J (Zerafa) [2013] NSWCCA 222 (Aguis) [2015] NSWCCA 200	Consp s.29D / 86(2) [20y] s.135.4(5) (Cth) <u>Criminal Code</u> [10y]		VG	500h CSO	Crown AA 3y 6m NPP 2y 3m	Nil	

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55.	Liles (65 at sentence) [2012] NSWSC 1249 Schmidt J [2014] NSWCCA 289	2 x Consp s.29D / 89(2) [20y] 2 x s.135.4(3) (Cth) <i>Criminal Code</i> [10y] Sched: 2 x conspiracy to defraud	Over \$2m	PG (37% for plea and assist)	8y 3m NPP 4y 11m	AA 5y 9m NPP 3y 6m	Nil	Female accountant committed offences over 9 years 1997-2006 – international tax avoidance schemes – did not establish schemes but continued to assist clients after advising of illegality – later became effective operator – took active steps to conceal offences – received some financial benefit in way of professional fees Senior accountant – past President of National Institute of Accountants and involved in National Tax Liaison Group - principal carer for husband – chronic physical and mental medical problems – reduced life expectancy
56.	Hennessy [2012] NSWCCA 241	4 x s.29D 4 x s.134.2(1) (Cth) <i>Criminal Code</i> [10y] s.10(1)(a) <i>Passports Act</i>	\$74, 970	PG	5y to be released after 2y 6m	AD		Received Centrelink payments under false identities – obtained a false passport.
57.	Hawkins [2013] NSWCCA 208	s.29D 7 x s.134.2(1) (Cth) <i>Criminal Code</i> [10y]	\$600,000	VG	3y 4m NPP 1y 8m	Crown AA 6y NPP 3y 6m	Nil	Computer consultant agreed to join tax scheme proposed by accounting firm – scheme continued over three years and involved claims for false expenses and failure to disclose all income – started innocently but came to understand illegality – immediately co-operated with police
58.	Giourtalis [2013] NSWCCA 216	49 x 29D 7 x Attempt 29D		VG	9y NPP 6y 3m	AD		Accountant – during 1998 - 2001 arranged for preparation of false tax returns, having them lodged electronically by another accountant who was a registered tax agent and retaining refunds received from the Taxation Office – clients generally unsophisticated members of Greek community who came to offender for assistance for financial affairs - some clients did not authorise offender to prepare tax returns – others authorised returns but details false

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59.	J Sakovits (62) R Sakovits (64) [2013] NSWCCA 464 Hall J [2014] NSWCCA 109	Consp 29D / 86(2) [20y] 135.4(3) (Cth) <u>Criminal Code</u> [10y] Consp 29D / 86(2) [20y] 135.4(3) (Cth) <u>Criminal Code</u> [10y]	\$1,177,893	VG VG	5y NPP 2y 6m 5y NPP 2y 6m	AD AD	Nil Nil	Husband and wife directors of company – tax avoidance scheme over 5y 5m – link to Liles – false invoices and false records – sophisticated planning – multiple acts – greed - lengthy, persistent and calculated fraud Ill health – delay See also <u>Liles</u> [2012] NSWSC 1249; [2014] NSWCCA 289
60.	Bennett (51) [2015] NSWCCA 56	s.29D s.135.4(3) (Cth) <u>Criminal Code</u> [10y]		VG	4y 9m NPP 2y 4m	AD		A and P participated in a scheme set up and promoted by AG which enabled its participants to evade company tax and income tax - false deductions amounted to \$112,000 producing a tax shortfall of \$40,320 - conduct perpetrated over five years - involved considerable deliberation and dishonesty. Good character – hard-working professional – supportive family
61.	Zaky (52) [2015] NSWCCA 161	s.29D s.134.2(1) (Cth) <u>Criminal Code</u> [10y]	\$27,374.78	VG	20m Released to recog after 10m	AD	Nil	Female – claimed rental assistance over 11 years – sustained deceit involving numerous false statements Serious medical condition
62.	Zaky (48) [2017] NSWCCA 141	s.29D 5 x s.134.2(1) (Cth) <u>Criminal Code</u> [10y]	\$56,599	PG (15%)	5y Conditional release on recog after 2y 6m		Falsify passport, Dishonesty	Over 8 years received financial benefits from Centrelink – claimed to be unemployed while working for multiple employers under alias - serious deception in social security case Repayment of money - motivated by greed.

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63.	Conklin [2017] NSWCCA 275	s.134.2(1) (Cth) <i>Criminal Code</i> [10y] s.29D	\$701,057	PG (25%)	5y NPP 2y 2m	AD		1999, 2000-2001 - fraudulent tax avoidance – offender's role was to introduce new "investors" - received commission through complex overseas structure comprised of several companies, a trust, and two debit cards taken out in false names – failed to declare commission income for taxation purposes, despite receiving income over three financial years.

Last updated: August 2018