Intentionally Dealing with Property or Money Worth $1million or More

s.400.3(1) (Cth) *Criminal Code*

s 400.3(1) Dealing with property or money worth $1,000,000 or more believing it is proceeds of crime or intending it to became an instrument of crime

Maximum Penalty: **25 years**

Commenced: **1.1.2003**

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
1.	**Huang** (36) (2007) 174 A Crim R 370 [2007] NSWCCA 259 Co-offender: CHEN	s.400.3(1)	PG (slightly above 50% for plea and assist)	3y NPP 1y 9m	Crown AA 5y 6m NPP 3y 4m		With co-offender Siu engaged to send money to China for purpose of avoiding tax in Australia over several months - 335 banking transactions - $3,088,311 sent overseas - paid approximately $30,000 – trusted couriers Co-offender charged with s.400.4(1) – *Siu* (2007) 174 A Crim R 370 Co-offender Chen who provided money charged with s.400.3(1)

This table has been prepared by the Public Defenders as a guide. Individual cases should be read if they are to be relied upon.

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
2.	**Trandy** (42) **Nguyen** (25) **Ngo** (32) [2009] VSCA 321	Consp s.400.3(1) Consp s.400.3(1) Consp traffic comm qty heroin Consp s.400.3(1) Consp s.400.3(1) Consp traffic comm qty heroin Consp s.400.3(1) Consp traffic comm qty heroin	PG PG PG	6y 7y 9y <u>Total</u>: 13y NPP 11y 5y 6y 8y <u>Total</u>: 13y NPP 11y 4y 3y <u>Total</u>: 5y NPP 3y 6m	AA <u>Total</u> 13y NPP 9y 6m AA <u>Total</u>: 11y NPP 7y 6m Crown AA 6y 7y <u>Total</u>: 8y NPP 5y	nil nil	Trandy and Nguyen conspired to transfer $2,021,000 drug money via remittance agents to Sydney in 23 transactions over several months – money came from sale of 50 blocks of heroin – subsequently became involved in trafficking 1.5kg pure heroin - laundered $5,374,500 in 33 separate dealings over ten months – Ngo became involved slightly later – each offender core group in conspiracy – Trandy most senior
3.	**Li** (2010) 202 A Crim R 195 [2010] NSWCCA 125 Co-offender: VIANA	s.400.3(1)	VG	12y NPP 8y	Crown AD AD	Nil	Travelled from overseas – collected money from house including batches of notes worth $600,000, $750,000 and $100,000 - dealt with currency notes totalling $2.6 million - some money deposited in bank and other money sent overseas

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
4.	**Byrne** (48) [2010] QCA 33	s.400.3(1) Fraud	PG	6y NPP 3y 6m 3y 6m	AA 6y NPP 18m 3y 6m NPP 18m		Attended bank and pretended to be a customer – transferred $1.39M from term deposit into transaction account – used forged signatures and false documents - following day attended bank again and transferred funds to account in Hong Kong – brazen and pre-mediated offence – acted on behalf of others
5.	**Nguyen** (34) (2010) 204 A Crim R 246 [2010] NSWCCA 226	s.400.3(1) Consp traffic commercial qty heroin	PG (20%)	10y 12y Total: 14y NPP 9y 3m	Crown AA 13y 12y Total: 16y NPP 10y 8m	Nil relevant	Over 11 months deposited $15 million in accounts for transfer interstate and overseas – could not establish criminal conduct from which funds sourced - managed and directed very big and intricately planned criminal organisation – received commission CCA – sentencing principles at [58]-[60]
6.	**Chen** (41) [2010] NSWCCA 224 Co-offender: HUANG	s.400.3(1)	VG	16y 6m NPP 10y 6m	AD	Nil	$3,088,311 – gave cash to person who deposited in bank account – each amount under $10,000 – 333 international transfers over 10 months – criminality substantially greater than co-offender
7.	**Le** [2010] NSWCCA 285	s.400.3(1) Consp import traff qty heroin Consp traffic comm qty heroin and methamphet	PG (50% plea and assist)	7y 7y 13y 6m Total: 13y 6m NPP 9y	AA 7y 7y 12y 6m Total 12y 6m NPP 8y 3m		Intimately involved in drug importing and distributing syndicate – actively involved in arranging for heroin to be imported from Germany and Vietnam on several occasions – arranged for supply of approx. 3.5kg heroin and 2.3kg methamphetamine over extended period – had general oversight of arrangements laundering over $4.7M through money remittance businesses Special protection

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
8.	**TAN**	s.400.3(2)	PG	5y NPP 3y	AA 4y 9m NPP 2y 6m (pre discount for guilty plea: 6y 6m NPP 4y)	nil	All offender related by marriage or family - conducted money transfer businesses owned by parents in Vietnam through which proceeds of crime transferred within Australia or internationally Conspiracy between HAH and HAT involved $69M and $57M respectively Significant delay HAH – female – controlled three businesses – hardship on children due to imprisonment – involvement in offences influenced by parents – impact of mental condition on imprisonment – fresh evidence of assistance HAT – controlled one business - parity PAB – assisted with one business $8–9 million - likely deportation – poor physical health – cultural background – recruited and under supervision of sister HAH TAN – female - similar role and involvement to co-offender *T T* [2012] VSCA 27 - operated one business $8 million
	HAH	Consp s.400.3(1)	PG	12y 6m NPP 9y	9y NPP 5y 9m (pre discount for guilty plea: 11y NPP 7y 6m)	nil	
	PAB	s.400.3(1)	PG	8y NPP 5y 6m	7y NPP 4y (pre discount for guilty plea: 9y NPP 6y)	nil	
	HAT (2011) 216 A Crim R 535 [2011] VSCA 427	Consp s.400.3(1)	PG	12y 6m NPP 9y	11y NPP 7y 6m (pre discount for guilty plea: 13y NPP 9y)	nil	
9.	**Lee** (37) [2011] NSWSC 89 Latham J [2012] NSWCCA 123	Consp s.400.3(1) Consp import traff qty heroin Consp traffic mkt qty heroin and methamphetamine	PG (during trial)	5y 6m 7y 6y Total: 12y NPP 8y	AD	nil	Part of large scale drug syndicate selling drugs interstate – arranged and facilitated delivery of drugs – carried out tasks as directed – collected and remitted drug purchase money – principal Melbourne agent – total of 110 remittances over 8m involving $4,385,205 made by syndicate

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
10.	**Dickson** (50) [2015] NSWSC 268 Beech –Jones J [2016] NSWCCA 105 Co-offender: ISSAKIDIS	Consp s.400.3(1) Consp defraud: s.135.4	VG	9y 7y 6m <u>Total</u> 11y NPP 7y	Crown AA 12y 9y <u>Total</u> 14y NPP 9y 3m	Nil	Tax fraud in worst category of offence – conspiracy to deal with proceeds of crime very serious example of offence - director of company with co-conspirator - agreement to make false depreciation claims in company tax returns – sham agreements to acquire medical technology as basis for depreciation claims – submission of false material to Australian Tax Office to support claims – extent of loss or risk of loss $135 million – personal benefit - dishonest and fraudulent tax scheme on a large scale - high degree of planning and sophistication. Prior good character – well-educated, employed
11.	**Mato** **Rusu** [2015] NSWCCA 328	s.400.3(1) Consp import comm qty cocaine s.400.3(1) Consp import comm qty cocaine	VG VG	12y 6m 26y 9m <u>Total</u> 30y 3m NPP 19y 10y 27y <u>Total</u>: 29y 9m NPP 18y 10m	AD AD	Assault, malicious damage Drug supply (old matters – not significant)	Six importations from USA with co-offender – 209kg drugs - co-offender paid $1.4m to provide paper work to enable drugs to be imported - extremely high level of organisation - approaching worst case category – $870,000 laundered through business accounts.
12.	**Islam** (28) [2016] NSWCCA 233	s.400.3(1) s.400.9 Sched: related offence	PG (25%)	5y 6m NPP 3y 6m FT 9m <u>Total</u>: 6y NPP 4y	AA 4y 9m NPP 3y 6m FT 9m <u>Total</u>: 5y 3m 3y 6m	Computer offences, obtain money by deception	Found at Sydney airport to have concealed $1,023,900.00 in luggage and luggage of family and friends – intending to take out of country - when spoken to by Customs offender money was his and he had packed it in all bags – serious example of offence Employed – drug addiction

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
13.	**Issakidis** (74) [2018] NSWSC 378 Harrison J Co-offender: DICKSON	Consp s.400.3(1) Consp defraud: s.135.4	VG	8y 3m 7y Total: 10y 3m NPP 7y 6m		Nil relevant	Tax fraud in worst category of offence - conspiracy to make false depreciation claims in company tax returns and conspiracy to launder proceeds of crime through offshore accounts - loss to Commonwealth exceeded $100M - intended loss to Commonwealth approximately $135M – offences involved intricate planning and preparation over a number of years - worst category offences – motivated by greed – no contrition - role marginally less significant than co-accused - less involved in production of documents than in dealing with people to maintain semblance of legitimacy - share of proceeds smaller than co-offender but still in excess of $15M. Good prospects of rehabilitation –significant delay – hardship to offender and his wife – mental and physical health problems – advanced age
14.	**Huang** [2018] NSWCCA 57	s.400.3(1) Sched: 9 offences involving transactions totalling $1,867,500	PG (10% on appeal)	8y NPP 5y	AA 6y 3m NPP 4y 8m	Stealing, fraud	Converted AUD$3,216,500 into Chinese Yuan at money remitters in Sydney using false identities - transferred amount to accounts in China or Hong Kong - six transfers totalled AUD$1,349,000 – used false names and assumed identities and names and identities of persons without their knowledge or consent - prevailed on others to assist by having them make large cash deposits into banks on his behalf - planning – financial gain. Gambling history
15.	**Kim** [2018] NSWCCA 68	s.400.3(1) Import tobacco with intent defraud: s.233BABAD(1) (Cth) *Customs Act* Sched: 1 offence	PG	5y NPP 3y 4m 2y 3m Total: 6y 6m NPP 4y 10m	AA 5y 2y 3m Total: 5y 6m NPP 3y 10m	Nil	Smuggling and selling tobacco since 2013 – in 2015 assisted co-offender taking delivery of air-cargo consignment of concealed tobacco - used money remittance service to transfer money earned from tobacco importations back to Korea many times over 18 months - operation sophisticated and well-planned - upper range of seriousness Korean nationals on student visas - remorse - cautious prospects of rehabilitation

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
16.	**Fung** (44) [2018] NSWCCA 216	s.400.3(1) Sched: 2 offences	PG (25%)	6y 4m NPP 4y 6m	AD	Making a false instrument; making a false statement. Previously imprisoned.	Dealt with more than a million dollars in cash with intention to deposit in amounts less than $10,000, and transferred from Australia to overseas accounts – opened bank accounts in false names - personally deposited total $600,325 through 72 transactions - facilitated bulk transfer to accounts in Hong Kong - used mobile phones subscribed in false names to text message verification codes to person overseas - well-organised and sophisticated money syndicate
17.	**Oliver** [2020] NSWCCA 26	s.400.3(1)	PG	4y NPP 3y	AD	nil	Female assisted de facto partner in money laundering proceeds from drug importations over 16 months – unaware money from drugs but aware criminal proceeds – just over $1m – offence resulted from relationship – moderate seriousness Low risk of re-offending – mental health issues impacting imprisonment
18.	**Betka** (27) [2020] NSWCCA 191	s.400.3(1)	PG (30% combined on appeal)	6y 9m NPP 4y	AA 6y NPP 3y 6m	AOABH – sentenced for terrorism related offence subsequent to this offence	Part of syndicate depositing amounts of cash less than $10,000 over several months – personally made 558 transactions involving $4,002,652 over 5 months – distributed funds and information to other members – origin and subsequent use of money unknown – total money deposited by syndicate over $18milion – high to mid-level involvement Difficult childhood – reasonable prospects of rehabilitation – assistance On appeal – discount for plea increased Slight adjustments made to sentence under r50C
19.	**Parker** (40) [2020] NSWCCA 206	3 x Import comm qty cocaine s.400.3(1) 2 x s.400.4(1) 2 x s.400.5(1)	PG (10%)	20y / 26y / 27y 13y 8y / 7y 4y / 5y Total: 33y NPP 22y	AD	Nil	Sydney airport baggage carousel technician – drugs imported on six occasions over 1 year - removed drugs from baggage and delivered to persons unknown outside airport – essential high-ranking role due to access to secure baggage area – drug offences involved 60kg, 50.7kg and 15kg Money laundering related to drug importation offences – s.400.3(1) offence involved $5.37 million cash found in home – total amount with other offences approximately $6million – involved other people in making transactions - money spent on home, travel, jewellery Difficult childhood - hard-working, good father - reasonable prospects rehabilitation.

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
20.	**Hammond** (22 at beginning of offence) [2020] NSWSC 888 Payne J Co-offender: A.CRANSTON ONLEY L.CRANSTON ANQUETIL KITSON MENON WILLMOTT	Consp defraud: s.135.4 Consp s.400.3(1)	PG (50% - combined)	Indicative: 2y 3y Aggregate: 4y NPP 2y		Nil	Involved in Plutus tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments – scheme high level of sophistication, premeditation and dishonesty – offender employed by company for several months before becoming aware of scheme – continued involvement aware of illegality and extent of fraud – involved in accounting and financial transactions - total loss to ATO during involvement of offender $101,584, 952.81 – took active steps to conceal conspiracy – bottom of hierarchy – money laundered $49,084,316.55 – received small financial benefit compared to co-conspirators - role place offence at just below mid-range Female - youth and inexperience – acted from misguided sense of trust and loyalty – remorse and contrition – prior good character
21.	**Anquetil** [2020] NSWSC 995 Payne JA [2021] NSWCCA 59 [2025] NSWCCA 147 Co-offenders: A.CRANSTON ONLEY L.CRANSTON HAMMOND KITSON MENON WILLMOTT	Consp defraud: s.135.4 s.400.3(1) Sched: s.400.3(1)	PG (50% - combined)	4y 8m 6y Total: 7y 6m NPP 5y	Crown AD AD	Nil	Involved in Plutus tax fraud conspiracy over three years – payroll service company set up and used to misappropriate money taken from clients for tax payments – high level of sophistication, premeditation and dishonesty – one of the most serious tax fraud offences seen by the courts – total loss to ATO $105,625,304.36 – a principal and one of four to establish scheme – performed critical role throughout scheme – at apex of hierarchy – money laundering offence well above mid-range – sophisticated, organised and diverse – use of false entities and business records – involved in laundering over $28m with ultimate personal benefit of $12,218,148.55 – schedule offence involved payment $24,244,760.64 in response to blackmail threats (see *Hausman / Rostankovski* [2022] NSWCCA 24) Genuine remorse and contrition – prior good character – good prospects of rehabilitation CCA: 2025 appeal by applicant on family hardship ground allowed – no lesser sentence warranted.

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
22.	**Ngo** (32) [2021] VSCA 21	Consp traffic comm qty drug Consp traffic comm qty drug s.400.3(1) s.400.9(1)	PG	15y 10m 15y 6m 5y 2y Total: 18y 8m NPP 12y 10m (pre discount for guilty plea: 23y NPP 18y)	Leave to appeal refused	Record includes drug offences, burglary and intentionally cause serious injury	Head of drug syndicate operating in western suburbs of Melbourne – first conspiracy 2.5 months – over 6kg methamphetamines and over 2kg heroin - second conspiracy 1 month – at least 750g methamphetamine and at least 700g heroin - sourced and purchased drugs – transactions for sale of drugs – collection and storage of drugs and cash – setting prices – maintaining records – second conspiracy linked to loaded firearms and 3.2kg pure methamphetamines and 1.37kg pure heroin found in search - prime financial beneficiary s.400.3 offence: proceeds from conspiracy offences - $1,178,610 proceeds with $588,612 actually amount deposited s.400.9: proceeds from unknown criminal activity in previous four years - $1,999,743.25 – 109 separate transactions – top end of spectrum Dysfunctional and difficult upbringing resulting in early drug addiction – prospects of rehabilitation poor – primary motivation was financial On appeal: no error in reducing benefit of plea for contested factual hearing – sentence not excessive
23.	**Chalabian (No.14)** (51) [2022] NSWSC 829 Johnson J Co-offenders: HAUSMAN ROSTANKOVSKI	s.400.3(1)	VG	12y NPP 7y 6m		*nil*	Solicitor – used office trust fund to launder over $24.2m on behalf of others over 12 weeks – money obtained through blackmail of conspirators involved in Plutus tax fraud scheme - aware money proceeds of crime throughout offending – received 53 deposits and made 22 distributions – false paper trail and use of straw directors – critical and indispensable role in sophisticated scheme – used professional skills and facilities – motivated by greed – received $51,597 in legal fees and $880,000 disbursement – amount substantially above threshold – high-range – substantial moral culpability Facilitation of trial – voluntary community work – hardship on family – prior good character of limited weight – good prospects of rehabilitation and unlikely to re-offend

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
24.	**Rostankovski** (27 at offence) **Hausman** (51) at sentence) [2022] NSWCCA 24 Co-offender: CHALABIAN	Aid and abet dishonestly causing loss: s.135.1(3) Jointly commit s.400.3(1) Blackmail: s.249K(2) (NSW) *Crimes Act* Blackmail: s.249K(2) (NSW) *Crimes Act* Jointly commit s.400.3(1)	PG (20%) PG (50% combined)	Indicative: 1y 7m 9y 6m Aggregate: 8y 4y NPP 2y 5m Total: 10y 5m NPP 7y 2m 5y 7y 6m Total: 8y NPP 6y	Crown AD AD Crown AD (except to vary sentence order) AD	Nil Nil	R aided A.Cranston in Plutus tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments over 3 years – recruited and managed straw directors – received at least $192,000 – not member of inner circle – mid-range H and R blackmailed directors of scheme – extensive planning – greater role played by H – well above mid-range Used co-offender solicitor to launder money received from blackmail demands – over $24m and $19m – sophisticated planning – H architect and lead role – well above mid-range – R above mid-range Both – remorse – good prospects of rehabilitation – little likelihood of re-offending – special circumstances On Crown appeal: no error in application of totality – not manifestly inadequate – variation required in sentence order for H On appeal: errors - parity for H – failure to take into account good character for R – no lesser sentence

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
25.	**L.Cranston** (21-24) [2023] NSWSC 454 Payne JA Co-offenders: A.CRANSTON ONLEY HAMMOND ANQUETIL KITSON MENON WILLMOTT	Consp defraud: s.135.4 Consp s.400.3(1)	VG	4y 6y Total: 8y NPP 5y		Nil	Involved in Plutus tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments over 3 years – scheme high level of sophistication, premeditation and dishonesty – towards highest range of objective seriousness - offender trusted and responsible although subordinate role – became aware of illegality after working for 11m and continued involvement – persistent course of conduct - total loss to ATO during involvement of offender $101,584,952.81 – at or near bottom of hierarchy – money laundered $49,084,316.55 – received financial benefit of $181,639.96 – similar culpability to Hammond Female - primarily motivated by misguided loyalty to brother – no contrition – prior good character – prospects of rehabilitation fair – 5y daughter – assistance in conduct of trial - delay
26.	**Willmott** [2023] NSWSC 474 Payne JA Co-offenders: A.CRANSTON ONLEY HAMMOND L.CRANSTON ANQUETIL KITSON MENON	Consp defraud: s.135.4 Consp s.400.3(1)	VG	5y 7y Total: 9y NPP 6y		Nil	Involved in Plutus tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments – scheme high level of sophistication, premeditation and dishonesty - offender involved in transfer of $31 million to second-tier companies, representing about 30 per cent of total $105 million misappropriated by group – received direct financial gain of $498,272- reward significantly less than principals – role well below some but greater than L.Cranston and Hammond - not an instigator or architect of conspiracies and acted under instructions - central role as knowing active participant for 2 years - effective 'chief managing officer' of second-tier companies - not involved in destroying records and computers University educated – no contrition - prospects of rehabilitation good - prior good character

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
27.	**Menon** (39) [2023] NSWSC 768 Payne JA Co-offenders: A.CRANSTON ONLEY L.CRANSTON HAMMOND ANQUETIL KITSON WILLMOTT	Consp defraud: s.135.4 Consp s.400.3(1)	VG	8y 6m 12y Total: 14y NPP 9y		Nil	Solicitor - involved in Plutus tax fraud conspiracy using payroll service company to misappropriate money taken from clients for tax payments – scheme high level of sophistication, premeditation and dishonesty - total loss to ATO $101,584,952.81 – money laundered $49,084,316.55 – not principally motivated by greed - received $248k in shares - very significant role - provided advice to principal conspirators, instrumental in appointing vulnerable drug addicted persons as directors for second-tier companies and manipulating them to carry out fraud - had directors sign documentation knowing exposed to risk of substantial personal tax liabilities, used expertise and standing as solicitor in correspondence and drafting legal documentation, overseeing forgery of documents, lying in interview with NSW Office of State Revenue, facilitating transfer of large sums, pivotal in dealing with blackmail and payment of $25 million to blackmailers, being monies which should have been paid to ATO - culpability only slightly below principals – not principally motivated by greed. Used prior good character and professional standing – no remorse - extra curial punishment including will never again practise law - prospects of rehabilitation fair

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
28.	**A.Cranston** (36) [2023] NSWSC 1004 Payne JA Co-offenders: ONLEY L.CRANSTON HAMMOND ANQUETIL KITSON WILLMOTT MENON	Consp defraud: s.135.4 Consp s.400.3(1)	VG	9y 12y Total: 15y NPP 10y		*nil*	Involved in Plutus tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments over 3 years – over $105m misappropriated with loss to ATO of over $101m - scheme high level of sophistication, premeditation and dishonesty and towards highest range of objective seriousness — money laundered through bank accounts owned by companies associated with conspirators – offender an instigator of scheme and a main financial beneficiary receiving not less than $6,861,782.17 – blackmail taken into account as limited non-exculpatory duress – role towards upper range of objective seriousness – course of conduct over three years – use of good character and knowledge of tax system No contrition – co-operation – some delay – effect of medical conditions on custody – prospects of rehabilitation only fair
29.	**Onley** (53) [2023] NSWSC 1008 Payne JA Co-offenders: A CRANSTON L.CRANSTON HAMMOND ANQUETIL KITSON WILLMOTT MENON	Consp defraud: s.135.4 Consp s.400.3(1)	VG	9y 12y Total: 15y NPP 10y		nil	Involved in Plutus tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments over 3 years – over $105m misappropriated with loss to ATO of over $101m - scheme high level of sophistication, premeditation and dishonesty and towards highest range of objective seriousness — money laundered through bank accounts owned by companies associated with conspirators – offender an instigator of scheme and a main financial beneficiary receiving not less than $4,692,585.56 – blackmail taken into account as limited non-exculpatory duress – role towards upper range of objective seriousness – course of conduct over three years No contrition - co-operation – some delay – good character facilitated offence – childhood trauma – prospects of rehabilitation fair – poor physical health

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
30.	**Cai** (39) [2023] NSWCCA 270	s.400.3(1)	PG (25%)	7y 6m NPP 4y	AD		Involved in money-laundering service for organised criminal groups – directed by co-offender to collect cash and either deposit in bank account or pass on to other persons – over several months laundered $28,831,745 on 33 separate days – aware illegal money laundering – gained 0.5% on cash handled Prior good character – some remorse and low risk of re-offending On appeal: no disparity in sentence of more senior co-offender – sentence not manifestly excessive
31.	**Chalabian** [2024] NSWCCA 47 Co-offenders: ROSTANOVSKI HAUSMAN	s.400.3(1)	VG	12y NPP 7y 6m	AD		Solicitor, principal of law practice - co-offenders DR and DH blackmailed perpetrators of conspiracy to defraud Commonwealth (Plutus tax fraud conspiracy), demanding $25 million, otherwise fraud would be publicised - $24.2 million deposited to offender's trust account - offender transferred funds out at their direction, including approximately $880,000 for his own benefit. Used position as a solicitor to negotiate deed under which nature of funds would be disguised. CCA: No disparity with co-offenders' sentences.

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
32.	**Alex** (47) **Kirschberg** (60) **McAndrew** (56) **Loccisano** (47) **Bryers** (61) [2024] NSWSC 1565 Fagan J	Consp defraud: s.135.4 Consp s.400.3(1) Consp defraud: s.135.4 Consp s.400.3(1) Consp defraud: s.135.4 Consp s.400.3(1) Consp defraud: s.135.4 Consp s.400.3(1) Consp defraud: s.135.4 Consp s.400.3(1)	VG	8y 8y <u>Total</u>: 9y 3m NPP 6y 2m 7y 7y <u>Total</u>: 8y NPP 5y 6m 7y 7y <u>Total</u>: 8y NPP 5y 6m 7y 6m 7y 6m <u>Total</u>: 8y 6m NPP 6y 7y 6m 7y 6m <u>Total</u>: 8y 6m NPP 6y		Use carriage service threat to kill Nil Nil Dishonesty Fail fulfil statutory obligations as company director	2018-2020 - conspiracy to defraud Commonwealth of PAYG tax and conspiracy to deal with proceeds of crime - object of conspiracy was non-remittance of PAYG amounts withheld from wages paid in connection with a labour hire business in Queensland; two companies jointly operating the business – estimated total of PAYG not remitted, $10,706,588 (total after monies recovered by ATO $10,120,000) – proceeds of crime offence relates to channelling of money obtained by tax fraud through various companies Alex owner of business – Loccisano acted as channel of communication between Alex and Kirschberg and McAndrew - McAndrew a director of the two operating companies for all but five months of charge period – Kirschberg a director for first year, up to July 2019 – Bryers joined conspiracy in April 2019 as a consultant to the other offenders. Alex: physical health issue impacted by custody – mental health issues – no insight – importance of special deterrence Kirschberg: prior good character – no insight - good prospects of rehabilitation – unlikely to reoffend McAndrew: prior good character – no insight - good prospects of rehabilitation – unlikely to reoffend – isolation from family in Qld Loccisano: reservations about prospects of rehabilitation Byers: no subjective information – strong reservations about prospects of rehabilitation

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
33.	**Braisse** (36)-(37) [2025] WASCA 161	Consp s.400.3(1)	PG (20%)	3y 6m NPP 15m	AA 3y 6m NPP 9m	Nil	Involved with two co-offenders in money laundering over 3-4 months – scheme involved collecting quantities of cash from various locations in Perth and depositing into bank accounts in less than $10,000 amounts – 'cuckoo smurfing' – permits organised crime groups to deposit tainted money – pivotal and active role – did not personally deposit money but involved at administration level - $1.489m – lesser role than co-offenders Out of character – delay in prosecution – onerous bail conditions – impact on daughter with additional needs – chronic physical pain On appeal: parity

Last Updated: December 2025