

SENATE STANDING COMMITTEE ON LEGAL AND CONSTITUTIONAL AFFAIRS  
COMMONWEALTH DIRECTOR OF PUBLIC PROSECUTIONS

**Question No. SBE15/052**

**Senator McKim asked the following question at the hearing on 20 October 2015:**

For the financial year 2014/15, please provide a breakdown of the sentencing outcomes of recipients convicted (for tax fraud offences) by the CDPP by type of sentence (e.g. custodial sentence, good behaviour bond, community service order, etc.). Please provide a breakdown of sentencing outcomes by:

- a. Gender
- b. Age
- c. State and Territory, and
- d. Indigenous/non-Indigenous background

**The answer to the honourable senator's question is as follows:**

Breakdown for period of 2014-15 financial year in sentencing outcomes of recipients convicted (Tax fraud\*) by the CDPP by type of sentencing by:

**a. Gender**

<b>Gender</b>	<b>Highest penalty</b>	<b>2014-15</b>
Female	Gaol	8
	Gaol (Fully Suspended)	2
	Fine	7
	Recog Order	5
	<b>Female Total</b>	<b>22</b>
Male	Gaol	24
	Gaol (Fully Suspended)	10
	Fine	20
	CSO/CBO	4
	Recog Order	14
	<b>Male Total</b>	<b>72</b>
Company	Fine	6
	<b>Company Total</b>	<b>6</b>
<b>Total</b>		<b>100</b>

\*Tax fraud convictions are defined as those matters referred to the CDPP by the Australian Taxation Office or sourced from the Australian Taxation Office. 'Highest penalty' is calculated by taking the most severe penalty imposed on the defendant. For example, if a defendant received a fully suspended gaol sentence as well as a fine, only the fully suspended gaol sentence will be captured in this table. In this regard, the table is a count of defendants sentenced for tax fraud offences, not actual penalties imposed.

**b. Age**

<b>Age (years)</b>	<b>Highest penalty</b>	<b>2014-15</b>
20-29	Gaol	3
	Fine	2

	CSO/CBO	1
	Recog Order	2
	<b>20-29 Total</b>	<b>8</b>
30-39	Gaol	7
	Gaol (Fully Suspended)	1
	Fine	3
	CSO/CBO	2
	Recog Order	4
	<b>30-39 Total</b>	<b>17</b>
40-49	Gaol	9
	Gaol (Fully Suspended)	7
	Fine	4
	CSO/CBO	1
	Recog Order	7
	<b>40-49 Total</b>	<b>28</b>
50-59	Gaol	7
	Gaol (Fully Suspended)	3
	Fine	11
	Recog Order	5
	<b>50-59 Total</b>	<b>26</b>
60-69	Gaol	5
	Gaol (Fully Suspended)	1
	Fine	7
	Recog Order	1
	<b>60-69 Total</b>	<b>14</b>
70 years or over	Gaol	1
	<b>70 years or over Total</b>	<b>1</b>
Unknown	Fine	6
	<b>Unknown Total</b>	<b>6</b>
<b>Total</b>		<b>100</b>

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### c. State and Territory

State/Territory	Highest penalty	2014-15
NSW	Gaol	13
	Gaol (Fully Suspended)	2
	Fine	10
	CSO/CBO	2
	Recog Order	12
	<b>NSW Total</b>	<b>39</b>
Vic.	Gaol	5
	Gaol (Fully Suspended)	1

	Fine	1
	CSO/CBO	1
	Recog Order	1
	<b>Vic. Total</b>	<b>9</b>
Qld.	Gaol	10
	Gaol (Fully Suspended)	7
	Fine	7
	Recog Order	4
	<b>Qld. Total</b>	<b>28</b>
WA	Gaol	3
	Fine	7
	<b>WA Total</b>	<b>10</b>
SA	Gaol	1
	Gaol (Fully Suspended)	1
	Fine	2
	Recog Order	1
	<b>SA Total</b>	<b>5</b>
Tas.	Fine	1
	<b>Tas. Total</b>	<b>1</b>
ACT	Gaol (Fully Suspended)	1
	Fine	5
	CSO/CBO	1
	Recog Order	1
	<b>ACT Total</b>	<b>8</b>
<b>Total</b>		<b>100</b>

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#### d. Indigenous/non-Indigenous background

Indigenous/non-Indigenous	Highest penalty	2014-15
Indigenous	Gaol	1
	<b>Indigenous Total</b>	<b>1</b>
Non-Indigenous	Gaol	19
	Gaol (Fully Suspended)	5
	Fine	14
	CSO/CBO	2
	Recog Order	10
	<b>Non-Indigenous Total</b>	<b>50</b>
Unknown	Gaol	12
	Gaol (Fully Suspended)	7
	Fine	19
	CSO/CBO	2

	Recog Order	9
	<b>Unknown Total</b>	<b>49</b>
<b>Total</b>		<b>100</b>

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Note: All figures have been extracted from the CDPP database on 11.11.2015.