



CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

Professional Conduct Tribunal – 27 July 2016

Member subject of adverse findings - Ross Edward Seller CA

At a hearing of the Professional Conduct Tribunal of Chartered Accountants Australia and New Zealand held on 27 July 2016 in relation to Ross Edward Seller a chartered accountant of New South Wales the Tribunal found a case established in accordance with:

1. By-law 40(a), in that the member failed to observe a proper standard of professional care in the circumstances recorded in *Symond v Gadens Lawyers Sydney Pty Ltd* [2013] NSWSC 955.
2. By-law 40(e), in that on 19 July 2013 Beech-Jones J of the New South Wales Supreme Court made adverse findings in relation to the member's professional and/or business conduct and/or competence in *Symond v Gadens Lawyers Sydney Pty Ltd* [2013] NSWSC 955 which findings were not overturned by the decision of McColl JA, Gleeson JA and Tobias AJA on 17 March 2015 in *Gadens Lawyers Sydney Pty Ltd v Symond* [2015] NSWCA 50.
3. By-law 40(g), in that the member failed to comply with a reasonable and lawful direction of an officer or organ of the organisation acting within the powers conferred by the Chartered Accountants ANZ By-laws, by failing to respond to the correspondence sent to him by Professional Conduct and Complaints on 30 July 2014, 10 November 2014, 19 January 2015, 16 February 2015, 17 April 2015, 21 May 2015, 18 June 2015 and 17 March 2016.
4. By-law 40(j), in that the acts, omissions and defaults as set out in paragraphs 1, 2 and/or 3 above bring, or are likely to bring, discredit on the member.

The Professional Conduct Tribunal decided that:

- the member receive a reprimand;
- the member be required to pay \$5,000 plus GST towards the costs of the disciplinary action;
- notification of the Tribunal's decisions be given to the Law Society of New South Wales, the Taxation Institute of Australia, the Tax Practitioners Board and CPA Australia.
- In making its finding the Tribunal had regard to the judge's finding in *Symond v Gadens Lawyers Sydney Pty Ltd* [2013] NSWSC 955 that there was a duty to warn of a material risk and to recommend alternative structures (paragraphs 188 and 189 of the judgment).

Professional Conduct Tribunal Chartered Accountants Australia and New Zealand

27 July 2016

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