

# Determination of the Disciplinary Tribunal of Chartered Accountants Australia and New Zealand 17 July 2018

- Case Number:** D-1185
- Member:** Paul Enzo William Bogiatto CA previously of Australia, New Zealand and Vietnam, current whereabouts unknown
- Hearing Date:** 27 June 2018
- Tribunal:** David Fairlie (Chair)  
Stewart Leslie FCA  
Ross Haslam FCA
- Tribunal Legal Adviser:** Lauren Stewart
- Representation:** Michael Bradley for the Professional Conduct Committee (PCC)  
The Member neither appeared nor was represented at the hearing
- Case description:**
1. Member subject of adverse findings by the Tax Practitioners Board in that his registration as a tax agent was terminated for failure to comply with the TASA Code.
  2. Member failed to comply with a reasonable and lawful direction by an officer of Chartered Accountants ANZ in that he deliberately failed to respond to correspondence or to provide contact addresses.
  3. Member breached By-Law 40(2.1)(h) by failing to comply with section 130.4 of APES 110, *Code of Ethics for Professional Accountants* in failing to respond to complaints from clients.
  4. Member failed to observe a proper standard of professional care, skill, competence or diligence in the course of carrying out his professional duties and obligations.
  5. Member's conduct has brought discredit upon himself, Chartered Accountants ANZ and the profession of accountancy.

## 1. DECISIONS

### 1.1 DECISION ABOUT THE PCC'S ALLEGATIONS WHICH ARE SET OUT IN FULL IN SCHEDULE 1

At a hearing of the Disciplinary Tribunal, not attended by the Member, the Tribunal found the PCC had established allegations 1, 2, 3, 4 and 5.

### 1.2 DECISION ABOUT SANCTIONS

The Tribunal considered that the appropriate sanction in these circumstances was that the Member's membership be terminated and that the Member's name be removed from the Registers on which it appears and that NZICA be advised of that termination and removal.

### 1.3 DECISION ABOUT COSTS SANCTION

The Tribunal determined that the Member pay to Chartered Accountants ANZ the sum of \$20,288 for the full costs and expenses of the proceedings (paragraph 10.12(l) of By-Law 40). No GST is payable.

### 1.4 DECISION ABOUT PUBLICATION

This decision will not take effect while the Member remains entitled to appeal.

In accordance with paragraphs 12.3 and 12.4 of By-Law 40, the Tribunal directed that:

- its decision with reasons, mentioning the Member's name and locality, be published on the website of Chartered Accountants ANZ (the **Published Decision**)
- a notice mentioning the Member's name and locality with a web address for the Published Decision be published in the Chartered Accountants ANZ digital and print magazine "Acuity".

### 1.5 NOTIFICATION TO OTHER BODIES

The Member is recorded as a Registered Auditor with the Australian Securities and Investments Commission, which body will be notified of this decision.

## 2. RIGHT OF APPEAL

The Member may, within 21 days after the notification of the written decision with reasons to the Member of this Tribunal's decision, appeal in writing to the Appeals Tribunal of Chartered Accountants ANZ against the decision (paragraph 11.1 of By-Law 40).

While the Member remains entitled to appeal, or while any such appeal by the Member awaits determination by the Appeals Tribunal, the following decisions shall not take effect:

- Decision about the PCC's allegations
- Decision about sanctions
- Decision about costs sanction.

The PCC may, within 21 days after notification of the written decision with reasons to the PCC of this Tribunal's decision, appeal in writing to the Appeals Tribunal of Chartered Accountants ANZ against the decision (paragraph 11.2 of By-Law 40).

### 3. BACKGROUND

This matter was referred to the Tribunal by the PCC because:

- three complaints had been lodged with Chartered Accountants ANZ regarding the Member. Specifically:
  - a client of the Member from Victoria had lodged a complaint dated 25 November 2016 that they had:
    - “engaged [the Member] to complete Research + Development Tax Incentive Grant ... for the 2014 year. Subsequent audit by ATO found the information constructed by [the Member] was false + misleading. Our tax claim was approx \$600 and his invoice \$200k. We have received notification from the ATO that funds are required to be refunded plus penalties and interest”
    - “Australian Tax Office [response received was they were] unable to trace [the Member] as he has left Australia”

#### (Complainant A)

- a client of the Member from Western Australia had lodged a complaint dated 19 April 2017 that:
  - “...I was contacted by [the Member] ... in respect of R&D Grants. [The Member] was visiting WA to discuss R&D applications with prospective suitable companies. [Our company] had been conducting R&D activities, though was not aware of the Grants or the process required to achieve them. I met with [the Member] at this time wherein he established his credentials as a Registered R&D Agent and Tax Agent ... [we were] emailed by AusIndustry after they failed to contact [the Member] due to him ‘disappearing’ ... this was ... the beginning of a long process that led into an ATO audit during 2016/17. The outcome of this audit is a tax assessment to [us] of \$244,774.31 ...”

#### (Complainant B)

- a client of the Member from New South Wales had lodged a complaint dated 30 January 2018 that the Member was:
  - “...engaged by [the client] for services relating to the R&D Tax Incentive. Claims for the R&D Tax Incentive were prepared and lodged by [the Member] ... The R&D Tax Incentive claims are subject to review and audit with the ATO. The ATO have requested information and records in relation to the R&D Tax Incentive claims. Numerous attempts have been made to contact [the Member] to provide copies of calculations, working papers and other records for the R&D Tax Incentive claims prepared and lodged ... all attempts have gone unanswered ... Due to the inability to obtain information and records from [the Member], the ATO are proposing to deny the R&D Tax Incentive claims ... it is likely to lead to [the client] being imposed with material fines and penalties arising from the company being unable to comply with the ATO information requests ... The ATO has indicated that [the client] is only one of many R&D claims lodged by [the Member] that are under review and audit. Our tax agent ... are also aware of the ATO activity being undertaken in relation to his clients ...”

#### (Complainant C)

- the PCC had become aware from the Commonwealth Government Gazette dated 17 November 2017 that the Member’s Tax Agent Registration was terminated by the Tax Practitioners Board (TPB) for “Failure to comply with code of professional conduct”

- the prolonged history of Chartered Accountants ANZ being unable to contact the Member using the email and physical addresses provided by him (as set out below). In summary, the Member had changed his email address to various “gmail” and “yahoo” email addresses six different times over the course of approximately two and a half years (one such email address was clearly labelled as an email address for “cacorrespondence”). The Member had developed a pattern of haphazardly corresponding with Chartered Accountants ANZ from these various email addresses however when Chartered Accountants ANZ would subsequently respond to the Member they would receive a notification that the email account that they tried to reach “does not exist”. The specific correspondence history is as follows:
  - 3 February 2016 the Member corresponded with Chartered Accountants ANZ Service Centre from an email address (the **First Email Account**) and he requested that replies be sent to another email address (the **Second Email Account**)
  - August 2016 Member’s email address was changed from the First Email Account to another email address (the **Third Email Account**)
  - 17 January 2017 email sent to the Third Email Account returned “The email account that you tried to reach does not exist”
  - 13 February 2017 the Member corresponded with Chartered Accountants ANZ Service Centre and advised that he had changed his email address from the Third Email Account to another email address (the **Fourth Email Account**)
  - 31 March 2017 email sent to the Fourth Email Account was replied to by the Member from that address on 18 April 2017 with the advice “My details are also updated on the system” and again on 19 April 2017
  - 18 April 2017 the Member:
    - updated his member record from “will not provide” to a residential and mailing address in New Zealand
    - sent an email to the PCC in response to the complaint raised by Complainant A
  - 28 June 2017 email sent to the Fourth Email Account returned “This account has been disabled or discontinued”
  - 30 June 2017 courier sent to the residential and mailing address in New Zealand notified by the Member was returned with message “DHL attempted delivery several times but the address was incorrect”
  - 21 December 2017 email sent to an email address entered on the Member’s record in the mobile phone number field (the **Fifth Email Account**) was replied to by the Member from that address on 23 December 2017
  - December 2017/January 2018 registered post sent to the residential and mailing address in New Zealand notified by the Member was returned with message that the Member “is not at that address”
  - January 2018 the Member corresponded with Chartered Accountants ANZ Service Centre from another email address (the **Sixth Email Account**)
  - 17 April 2018 email sent to the Fifth Email Account returned “The email account that you tried to reach does not exist”
  - 9 May 2018 email sent by the PCC to the Fifth Email Account and the Sixth Email Account advising the Member of the hearing date of the Tribunal proceedings and the sanctions that the PCC would ask the Tribunal to consider imposing on the Member (termination or interim suspension of membership) and requesting that the Member provide information in relation to the complaints (**Notice Letter**):

- returned from the Fifth Email Account “The email account that you tried to reach does not exist”
  - was replied to by the Member from the Sixth Email Account on 25 May 2018 and again on 27 May 2018 (**Adjournment Request Email**)
- 25 May 2018 email sent by the Tribunal Secretary to the Sixth Email Account serving Notice of Disciplinary Action, casefile and letter confirming hearing date (**Service Email**), was replied to by the Member from that address on 27 May 2018 (**Duplicate Adjournment Request Email**)
- 25-29 May 2018 hardcopies of Notice of Disciplinary Action, casefile and letter confirming hearing date were attempted to be delivered to the residential and mailing address in New Zealand notified by the Member to Chartered Accountants ANZ but the process server “received a call from the property manager advising that there is no such person residing at the address”
- 27 May 2018 the Member updated his member record with a residential and mailing address in Vietnam but did not change his contact email address
- 30 May 2018 email sent to the Sixth Email Account returned “The email account that you tried to reach does not exist”
- 15 June 2018 email sent to the Sixth Email Account returned “The email account that you tried to reach does not exist”
- 15 June 2018 email sent to the Fifth Email Account and the Sixth Email Account:
  - returned from the Fifth Email Account “The email account that you tried to reach does not exist”
  - returned from the Sixth Email Account “The email account that you tried to reach does not exist”
- 15 June 2018 printed copies of undelivered emails were sent by International Express Post to the residential and mailing address in Vietnam notified by the Member but Australia Post and Vietnam Post reported “The item was undelivered due to unknow [sic] addressee, no tel number. Pls provide us correct addressee’s information to redelivery [sic]”
- 25 June 2018 email sent to the Fifth Email Account and the Sixth Email Account:
  - returned from the Fifth Email Account “The email account that you tried to reach does not exist”
  - returned from the Sixth Email Account “The email account that you tried to reach does not exist”
- 27 June 2018 email sent on behalf of the Tribunal to the Fifth Email Account and the Sixth Email Account:
  - returned from the Fifth Email Account “The email account that you tried to reach does not exist”
  - returned from the Sixth Email Account “The email account that you tried to reach does not exist”

(collectively, the **Contact History**).

#### 4. CONTACT WITH MEMBER

The Member did not attend the hearing of the Disciplinary Tribunal. The Tribunal therefore had to consider whether or not the Member had been notified of the hearing. The Tribunal considered the following correspondence:

- the Notice Letter
- the Service Email

- the Adjournment Request Email and the Duplicate Adjournment Request Email, seeking an adjournment to which we refer below
- the Contact History as a whole.

The Member's Adjournment Request Email and Duplicate Adjournment Request Email were in response to notification that a hearing would take place on 27 June 2018 and that the PCC may seek termination or interim suspension of his membership on that date. The Tribunal was therefore satisfied that the Member had notice of the hearing and that the Tribunal would be considering whether to impose a sanction on the Member on that day, and determined the hearing should proceed in the absence of the Member.

## 5. ADJOURNMENT APPLICATION

In his Adjournment Request Email and Duplicate Adjournment Request Email, the Member said:

*"I am currently overseas traveling. I have no access to my archives which are in a different country. Therefore I request a [sic] extension of one month in order to access my files in July and see a suitable lawyer in order to reply after advise [sic] is obtained..."*

The Tribunal considered the Member's adjournment request and the Contact History and determined to not grant an adjournment because:

- it was satisfied the Member was aware of the hearing date and that the matter was serious
- the Member's reasons for requesting an adjournment was that he was travelling, he had no access to his archives, and wanted to find a suitable lawyer. However the Member could have engaged a lawyer to respond to the disciplinary proceedings commenced against him which would have provided evidence of his good faith in engaging in the disciplinary process. Instead, following this email, the Member was unable to be contacted on the relevant email address and did not engage further with the PCC or the Tribunal Secretary
- it was open to the Member or a representative on behalf of the Member, to appear on the day in person, by telephone or by videoconference, to request an adjournment
- because of the Contact History and the fact the Tribunal does not currently have appropriate contact details for the Member, the Tribunal was concerned that even if an adjournment application was granted there was no way of communicating a further hearing date to the Member
- the allegations were of sufficient gravity to warrant being dealt with as soon as possible, being the date fixed for the hearing.

## 6. REASONS FOR DECISION

### 6.1 ALLEGATION 1

- The PCC submitted that the breach of the By-Law was automatic given that there were adverse findings that the Member had failed to comply with the *Tax Agent Services Act 2009 (Cth)* Code of Professional Conduct (**TASA Code**) and that his registration as an individual tax agent was terminated.
- The Tribunal considered the terms of the Commonwealth Government Gazette dated 17 November 2017 and was satisfied the allegation was established.

## 6.2 ALLEGATION 2

- The PCC submitted that the Member's "failure to keep his address details up to date ... is not just inadvertent in this case, it is a deliberate pattern of conduct, so he chooses to conduct himself that way and that is antithetical to the intent of the By-Laws and the professional obligations of members to their own organisation".
- Further, the PCC submitted that:
  - in relation to allegation 2(a):
    - the Notice Letter required a response by 25 May 2018 and none was received by that date or at all. The Member's Adjournment Request Email was not a response to that letter
    - the PCC is integral to the good order and management of Chartered Accountants ANZ and it is critical a member cooperates with the PCC - in this regard the Member had failed
    - the Tribunal should conclude that the Member's constant changes of contact address and his choosing when he might be contacted is not inadvertent but a deliberate pattern of conduct
  - in relation to allegation 2(b), the Member's registered address until 27 May was an address in New Zealand. On 21 January 2018 the PCC was notified that a letter they had sent by registered post to the Member at this address was returned with a message that he was not at this address.
- The Tribunal considered that these allegations were established and that they constituted a breach of By-Law 40(2.1)(i).

## 6.3 ALLEGATION 3

Section 130.4 of APES 110, *Code of Ethics for Professional Accountants (APES 110)* states "Diligence encompasses the responsibility to act in accordance with the requirements of an assignment, carefully, thoroughly and on a timely basis".

- The PCC submitted that:
  - section 130.4 of APES 110 imposes an obligation on the Member to respond to complaints from clients and in these instances the Member has failed to act and deal with the consequences of his actions
  - the three complaints indicate the Member engaged in a practice of completing the application for Research and Development Tax Incentive (**R&D Incentive**), lodging those applications, invoicing his fees and then "disappearing".
- The Tribunal noted the Member had responded to Chartered Accountants ANZ on 18 April 2017 in relation to one of the complaints stating, amongst other matters:

*"I explained [to Complainant A] the factual requirements only to submit the R & D application, documentation requirements and that I am only responsible for obtaining the R & D number from Ausindustry. I am not auditing or confirming any past activities since these are his company's assets and expenses that are under his management and control. I referred [Complainant A] to the Ausindustry to obtain further information. I also explained that I have no industry and technical knowledge and I am relying on his good faith and research to validate any claim ...*

*I deny that I advised [Complainant A] to make any claim they are not entitled to. I only informed them of the requirements and referred them to the relevant information to make their own assessment.*

*I deny making any false claims and note that [Complainant A] is a calculating business person who attempted to entrap my firm to lodge their company tax return*

*without full disclosure and proper preparation to exclude any possible claims to his long-term tax agent/accountant by my legal advisors. The whole complaint is an abuse of process ...” (sic).*

The Tribunal placed little weight on these statements as they were unverified and only related to one complaint of the three complaints. The Member did not respond to the PCC in relation to the other two complaints which were of a similar nature.

- The Tribunal found the allegation was established and that it constituted a breach of By-Law 40(2.1)(h).

#### **6.4 ALLEGATION 4**

- The PCC submitted that:
  - the Tribunal should infer from allegations 1 and 3 that:
    - the termination of the Member’s tax agent registration and his failure to comply with the TASA Code related to the same matters that led to the client complaints
    - the Member did not respond in detail to the complainants
  - the degree of care, skill and competence displayed by the Member in preparing R&D Incentive claims was “a long way below” the standard expected of a Chartered Accountant
  - the Member should have realised that such claims would result in a beneficial incentive to his clients and would have been subject to significant scrutiny by the Australian Taxation Office (**ATO**)
  - the Member “was marketing his ability and expertise in making these claims on clients’ behalf. Each of those clients placed their trust in him and justifiably expected that he would do the work carefully and competently and make claims which were viable and would not fail scrutiny”
  - the Member sought to maximise the amount of R&D Incentive claims because his fees were based on a percentage of the claim made.
- The Tribunal noted that, in response to matters raised by Complainant A, the Member had advised Chartered Accountants ANZ *“I did not make any claims that were knowingly false and misleading. If these claims are false then they are the creation of [Complainant A] and his management team who was informing and directing all correspondence”*. The Tribunal did not place weight on this statement for the reasons set out above in section 6.3
- The Tribunal, having found allegations 1 and 3 established, also found this allegation to be established and that it constituted a breach of By-Law 40(2.1)(a).

#### **6.5 ALLEGATION 5**

- The PCC submitted that:
  - the Tribunal should infer from allegations 1 and 3 that:
    - the conduct brought discredit to the Member, Chartered Accountants ANZ and the profession of accountancy
    - the question of discredit always has to be assessed against the interests and perspective of the general public and the membership of Chartered Accountants. These interests are paramount to Chartered Accountants’ objectives and from that perspective, looking at [the Member’s] conduct, both in respect of what he did to his clients and then how he has conducted himself in relation to the consequences that those clients suffered and then



the Chartered Accountants' disciplinary process itself. In all of those matters he has conducted himself in a way which could only bring discredit upon himself and any professional body that he is associated with

- it was open for the Tribunal to find in relation to allegations 4 and 5 that the Member's conduct, at least in relation to one of the complaints, amounted to conduct that was false and misleading. However it was not necessary for the Tribunal to make this finding in order to establish that these allegations had been established.
- The Tribunal found the allegation was established and that it constituted a breach of By-Law 40(2.1)(k).
- However, taking into account the Member's response to the one complaint referred to above in sections 6.3 and 6.4, the Tribunal came to the view that there was not enough material before it to consider whether or not the Member's conduct was false and misleading.

## 7. REASONS FOR SANCTIONS

- The PCC submitted that the Member's membership should be terminated because any lesser sanction would have no impact on the Member. The PCC submitted that:
  - the Member had ignored all attempts to contact him in relation to the matters brought before the Tribunal (see Contact History). Specifically, the PCC submitted that:

*“the practical reality is that [the Member] is impossible to contact, except when he wants to be found, and there is a clear pattern of deliberate deception in that respect”*
  - the Member had made no substantive response or explanation to his clients or to Chartered Accountants ANZ in response to the complaints
  - the Member had left unresolved matters arising from R&D Incentive claims he prepared which had left his clients facing severe consequences including significant fines and penalties
  - the Tribunal should have regard to the Member's previous disciplinary history, namely that he was cautioned by the PCC in June 2017 because of his failure to respond expeditiously to professional correspondence as required by paragraph 3.8 of Regulation CR3, *Public Practice Regulations* in breach of By-Law 40(2.1)(h).
- The PCC also submitted that, because the Member's failures represent very serious shortcomings in practice, allowing him to retain the imprimatur of membership would be unsafe and indicate to the community that Chartered Accountants ANZ condones behaviour of this kind.
- The Tribunal considered that termination of membership was the appropriate sanction in the circumstances because:
  - it accepted the PCC's submissions as to the seriousness of the allegations and the fact that the Member's whereabouts are not known which appear to constitute a deliberate pattern to avoid contact
  - it accepted that the Member should not be entitled to continue to hold himself out as a Chartered Accountant
  - it considered that a period of suspension would not constitute an adequate sanction due to the Member's complete disregard for the protocols of Chartered Accountants ANZ and the disciplinary process.

- The Tribunal considered the Member's Adjournment Request Email where he sought to categorise the complaints as nothing more than a professional insurance issue. The Tribunal did not accept this to be the appropriate categorisation of the complaints and it remained concerned that the Member did not appreciate the gravity of the allegations against him.
- Having concluded that termination of membership was the appropriate sanction, the Tribunal did not need to consider the alternative proposition contained [in the NDA set out] in Schedule 1, that the Member be suspended on an interim basis until the conclusion of the PCC's investigation into the alleged ATO investigation.

## 8. REASONS FOR COSTS SANCTION

- The PCC submitted that the full costs of the proceedings which amounted to \$20,288 should be paid by the Member.
- In determining an appropriate costs sanction the Tribunal considered Regulation CR8.12, *Disciplinary Procedures*.
- The Tribunal accepted that the Member should pay all the costs because of the difficulties and obstacles he placed in the way of the proceedings and in particular his continuing practice of making himself very difficult to contact.



**Chair  
Disciplinary Tribunal**

## SCHEDULE 1 - THE PCC'S ALLEGATIONS

It is alleged that while a member of Chartered Accountants Australia and New Zealand (CA ANZ) the Member is liable to disciplinary action in accordance with:

1. By-Law 40(2.1)(e) in that on 25 October 2017 the Tax Practitioners Board (TPB) made the following adverse findings in relation to the Member's professional conduct or competence:
  - a) that he failed to comply with the Code of Professional Conduct set out at section 30-10 of the *Tax Agent Services Act 2009* (Cth) (TASA); and
  - b) that his registration as an Individual Tax Agent be terminated under subdivision 30-B of the TASA.
2. By-Law 40(2.1)(i) in that the Member failed to comply with a reasonable and lawful direction by an officer of Chartered Accountants ANZ acting within the powers conferred by the By-Laws of Chartered Accountants ANZ and which relates to the good order and management of Chartered Accountants ANZ by failing to:
  - a) respond to correspondence sent to him by Professional Conduct and Complaints on 9 May 2018; and
  - b) advise CA ANZ forthwith of changes required to be made to his Registered Address for the purposes of By-Law 143, as required by By-Law 144.
3. By-Law 40(2.1)(h) in that the Member has committed a breach of section 130.4 of APES 110, *Code of Ethics for Professional Accountants* by failing to respond to concerns and/or allegations of his client.
4. By-Law 40(2.1)(a), in that the Member failed to observe a proper standard of professional care, skill, competence or diligence in the course of carrying out his professional duties and obligations by the conduct referred to in paragraphs 1 and 3 above.
5. By-Law 40(2.1)(k) in that, by the Member's conduct referred to in paragraphs 1 and 3 above, he has committed an act, omission or default which brings, or may bring, discredit upon the Member, CA ANZ and/or the profession of accountancy.

Subject to the outcome of the hearing of allegations 1 to 5 above, the Professional Conduct Committee seeks a determination that the Member's membership of CA ANZ be suspended on an interim basis until the earlier of:

- i) three months after the full and final resolution of the Australian Taxation Office investigation against the Member in respect of allegations that he prepared and submitted to AusIndustry and the Australian Taxation Office (ATO), Research and Development Tax Incentive (R&D) claims that were audited and found to be inaccurate and/or unsubstantiated (ATO Investigation); or
- ii) further investigation and determination of the complaints arising from the ATO Investigation,

on the basis that the factors set out at By-Law 40(9.1), including the urgency of the matter, the interests of the public, the reputation of CA ANZ and the integrity of the profession, are likely to be satisfied.

## SCHEDULE 2 - RELEVANT BY-LAWS

40. Except as provided by By-Law 41, the By-Laws in this Section 5, including the following paragraphs of this By-Law 40, do not apply to Members who are also members of NZICA in respect of disciplinary matters over which NZICA has jurisdiction and which relate to the practice of the profession of accountancy by NZICA's members in New Zealand. Nothing in this By-Law 40 excludes from the operation of this Section 5, conduct of a Member:

- (a) who was, but is no longer, a member of NZICA; or
- (b) who has subsequently also become a member of NZICA.

Except as provided by By-Law 41, no Member shall be sanctioned under both this Section 5 and NZICA Rule 13 in respect of the same conduct.

...

### 40(2) Disciplinary action

40(2.1) A Member is liable to disciplinary sanctions under these By-Laws if (whether before or after the date of adoption of this By-Law) that Member:

- (a) has failed to observe a proper standard of professional care, skill, competence or diligence in the course of carrying out that Member's professional duties and obligations;

...

- (e) has been the subject of an adverse or unfavourable finding in relation to that Member's professional or business conduct, competence or integrity by any court of law, professional body, royal commission, statutory authority, regulatory authority, statutory body, commission or inquiry in any jurisdiction in Australia or elsewhere;

...

- (h) has committed any breach of the Supplemental Charter, these By-Laws or the Regulations, any pronouncements issued by the Accounting Professional and Ethical Standards Board, Australian Accounting Standards Board and Auditing and Assurance Standards Board (or their successor entities) including the Code of Ethics, or any applicable pronouncements, instruments, technical or professional standards or guidance issued by any similar body whether in Australia or in a foreign jurisdiction;

- (i) has failed to comply with any reasonable and lawful direction of any officer or organ of CA ANZ acting within the powers conferred by CA ANZ's Supplemental Charter, these By-Laws or the Regulations and which relates to a matter concerning the good order and management of CA ANZ;

...

- (k) has committed any act, omission or default which, in the opinion of the Professional Conduct Committee, Disciplinary Tribunal or Appeals Tribunal brings, or may bring, discredit upon that Member, CA ANZ or the profession of accountancy; or

...

40(4.4) A Member must respond in writing to the Professional Conduct Committee within 14 days of notification, unless the Professional Conduct Committee allows a longer period. The Member's written response must address all matters raised in the notification to the satisfaction of the Professional Conduct Committee.

**Registered Address**

- 143.** The Registered Address of a Member to be entered in the General Register and the relative Regional or Overseas Register shall be the Member's place or principal place of business for the time being or, if a Member has no place of business, his or her place of residence for the time being or such other place as the Member may advise.

**Change of Address**

- 144.** Every Member of CA ANZ shall forthwith notify the Chief Executive Officer of any change required to be made in his or her Registered Address for the purpose of the preceding By-Law.