

False claims, real consequences for GST fraud

The ATO has secured 4 further convictions under Operation Protego.

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The Australian Taxation Office (ATO) continues its uncompromising crackdown on GST fraud, securing 4 further convictions under Operation Protego.

These latest convictions push the total number of individuals held accountable under this operation to 130 sentenced to date, sending an unmistakable message that the ATO will not relent in its pursuit of those who defraud the tax system.

ATO Deputy Commissioner and Serious Financial Crime Taskforce (SFCT) Chief John Ford said Operation Protego is about protecting the integrity of GST.

‘While prosecutions may take time, the ATO is consistently pursuing a broad spectrum of compliance actions against those involved.

‘Every avenue is being leveraged to ensure individuals involved in this fraud face real and lasting consequences,’ Mr Ford said.

The following sentencings show the ATO is working with cross-agency partners through the SFCT, including law enforcement agencies, to bring criminal consequences, not just financial consequences, for GST fraudsters:

- Mr Bryce Nutley was sentenced to 18 months imprisonment in the Beenleigh District Court after dishonestly obtaining a gain from the ATO, contrary to s135.1(1) of the Criminal Code (Cth). Mr Nutley provided his myGov login details and authentication codes to a third party, and by doing so facilitated the lodgment of false Business Activity Statements (BAS) on his account. As a result of this conduct, he received \$50,000 in GST refunds and unsuccessfully claimed a further \$24,000 which was stopped by the ATO. Mr Nutley registered an Australian Business Number (ABN) in February 2022, falsely stating he was operating a sole trader business offering lawn mowing or care services. Over a 4-month period, a total of 6 false BAS were lodged in his name. An ATO audit found no evidence of genuine business activity, records, or operational assets. Instead, funds were misused on sports betting, retail purchases, food delivery services, and transfers to family members and friends, including others who have also been sentenced for their involvement in the scheme. Ms Nutley (the accused’s sister), Ms Pakatyilla,

and Ms Hoek have previously been sentenced under Operation Protego for their roles in the broader fraud scheme.

- Ms Samantha Olson was sentenced before the Southport District Court to 18 months imprisonment, to be released on a recognisance after serving 6 months in custody, after fraudulently obtaining approximately \$140,000 in GST refunds, and attempting to obtain a further \$17,000 from the ATO, contrary to sections 11.1 and 134.2(1) of the Criminal Code (Cth). Between October 2021 and June 2022, Ms Olson lodged 15 false BAS, falsely declaring over \$1.8 million in expenses despite reporting little to no income. An ATO audit found no evidence of genuine business operations, and all lodgments were deemed fraudulent. The funds were spent on furniture, food, and general shopping, with no indication of legitimate business-related expenditure.
- Ms Jade Parviainen was sentenced to 22 months imprisonment in the Melbourne County Court after fraudulently obtaining \$230,720 in GST refunds and attempting to claim an additional \$49,947, contrary to sections 11.1 and 134.2(1) of the Criminal Code (Cth). In August 2021, Ms Parviainen registered for an ABN, claiming to operate a Dental Laboratory. Over the following months, she submitted 9 false BAS. An ATO audit found she was not operating a legitimate business enterprise, deeming all lodgments fraudulent. Ms Parviainen was released immediately under a recognisance release order, requiring her to be of good behaviour for 24 months. Ms Parviainen was also ordered to make reparation in the sum of \$230,720.
- Ms Sharni Lipscombe was sentenced to 3 and a half years imprisonment for fraudulently obtaining \$269,393 in GST refunds contrary to section 134.2(1) of the Criminal Code (Cth). Ms Lipscombe was also sentenced to 2 years imprisonment for attempting to obtain a further \$86,331 in GST refunds, contrary to sections 11.1 and 134.2(1) of the Criminal Code (Cth). All sentences were to be served concurrently. A non-parole period of 12 months was fixed and reparation was ordered for \$269,393. She had registered for an ABN in February 2015, stating she operated a beauty services or salon operation business. However, between October 2021 and May 2022, she submitted 17 BAS, falsely declaring her business had made over \$4.4 million in purchases and over \$440,000 in sales. An audit conducted by the ATO revealed that Ms Lipscombe was not operating a business, and the amounts reported on the BAS were false. Ms Lipscombe's only source of income was government pensions and allowances. Ms Lipscombe pleaded guilty to all charges.

These matters were prosecuted by The Office of the Director of Public Prosecutions (Cth) following a referral from the ATO.

You can confidentially report suspected tax crime or fraud to us by [making a tip-off \(/about-ato/tax-avoidance/the-fight-against-tax-crime/what-you-can-do/making-a-tip-off\)](#) online or calling **1800 060 062**.

For more information about Operation Protego including recent sentencings, visit [ato.gov.au/protego \(/about-ato/tax-avoidance/the-fight-against-tax-crime/our-focus/refund-fraud/gst-refund-fraud-attempts/operation-protego\)](#).

Notes to journalists

As part of Operation Protego, the ATO has applied treatment against more than 57,000 alleged offenders. Those involved in this fraud have already been handed in the order of \$300 million in penalties and interest.

As at 31 July 2025, 126 people have been convicted with a range of sentencing outcomes, including jail terms of up to 7 years and 6 months and with orders made to restrain real property.

The ATO has finalised 64 investigations and referred 54 briefs of evidence to the Commonwealth Director of Public Prosecutions. The figures do not include investigations into former ATO staff.

A high-resolution headshot of Deputy Commissioner and Serious Financial Crime Taskforce Chief John Ford (JPEG, 12KB)

(https://www.ato.gov.au/api/public/content/3801b2bc613146308e56627e4366e7dd_John_Ford.jpg) is available from the ATO media centre.

ATO stock footage and images (/media-centre/ato-file-footage-and-stock-vision) are available for use in news bulletins from our media centre.

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