

Lawyer W

Sherwood Park, Alberta (formerly of Victoria, BC)

Called to the Bar: May 19, 1995

Discipline hearing: May 14, 2003

Panel: Margaret Ostrowski, QC, as a one-Bencher panel by consent

Report issued: May 26, 2003; indexed as [2003] LSBC 22

Counsel: Jessica S. Gossen, for the Law Society; Dennis T.R. Murray, QC, for Mr. W

Summary

Between April, 1997 and December, 1998 Mr. W failed to remit funds collected as GST to the federal Receiver General as required by the *Excise Tax Act*. He also failed to report to the Law Society a garnishment order against him under the *Income Tax Act* as required by Law Society Rule 3-44. Mr. W admitted that his conduct constituted professional misconduct. The Discipline Committee and the hearing panel accepted Mr. W's admission and his proposed penalty, and ordered that he be reprimanded and pay a \$1,500 fine.

Facts

While practising in partnership with lawyer B, Mr. W served as managing partner for the firm and was responsible for the partnership accounting and for remitting GST and PST.

From April 1, 1997 through December 31, 1998, Mr. W failed to remit GST to the federal Receiver General as required under section 222(1) of the *Excise Tax Act* (GST). The funds instead were used to satisfy ongoing financial obligations of the partnership at a time when it was having financial difficulties.

Mr. W was the subject of a garnishment order to the credit of Canada Customs and Revenue Agency under the *Income Tax Act* and failed to satisfy the debt within seven days. He did not report the order to the Law Society as required under Rule 3-44.

Admission and penalty

Mr. W admitted that his conduct constituted professional misconduct.

Pursuant to Rule 4-22, the Discipline Committee and the hearing panel accepted Mr. W's admission of professional misconduct and his proposed disciplinary action. The panel accordingly ordered that he:

1. be reprimanded; and

2. pay a fine of \$1,500 within 30 days.

The panel determined to make no order for costs given Mr. W's cooperation in the disposition of the matter.

Discipline Case Digest — 2003: No. 13 June (W)