## **Gregory Worobec**

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.

Worobec

## **Summary**

Between April, 1997 and December, 1998 Mr. Worobec 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. Worobec admitted that his conduct constituted professional misconduct. The Discipline Committee and the hearing panel accepted Mr. Worobec'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. Worobec 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. Worobec 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. Worobec 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. Worobec admitted that his conduct constituted professional misconduct.

Pursuant to Rule 4-22, the Discipline Committee and the hearing panel accepted Mr. Worobec'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. Worobec's cooperation in the disposition of the matter.

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