

Fraudulent receipt of GST refunds

DEREK WIENS

Vancouver, B.C.

Called to the B.C. Bar: June 13, 1986

Between July 1, 1991 and August 31, 1995, Mr. Wiens submitted approximately 60 false requisitions for Goods and Services Tax (GST) refunds, and received a total of \$27,969.25 to which he was not entitled. He did so by filing false returns for 25 fictitious businesses. He also purchased a numbered company that operated a business, and he used the previous owner's GST number to file false returns. After receiving refunds from these returns, he filed further returns for the business to receive duplicate refunds. He deposited all the funds he received to a bank account under his control.

Mr. Wiens was charged with an offence under the *Excise Tax Act* for having unlawfully and wilfully obtained GST refunds to which he was not entitled. He pleaded guilty on August 1, 1996.

He fully repaid the Receiver General of Canada all of the money he had improperly obtained, including penalties and interest, totalling \$44,997.22.

At the time that he submitted the false requisitions for GST refunds, Mr. Wiens was suffering from personal and financial problems.

Mr. Wiens ceased practising law in September, 1995 and he ceased membership in the Law Society in December, 1996.

In July, 1997 Mr. Wiens admitted to the Discipline Committee under Law Society Rule 468 that his conduct constituted professional misconduct, and he undertook:

1. not to apply for reinstatement in the Law Society of B.C. for two years;
2. not to apply for membership in any other law society without first advising the Law Society;
3. not to permit his name to appear on the letterhead of any lawyer or law firm without the written consent of the Law Society;
4. to obtain the written consent of the Law Society before working for any lawyer or law firm in B.C.;
5. to pay the costs of the Law Society discipline investigation and counsel fee, not to exceed \$1,200.

The Committee accepted Mr. Wiens' admission and undertakings, and directed that the admission be endorsed on his professional conduct record.

Discipline Digest — 1997: No. 2 July (Wiens)