

Keith Woodburn Purvin-Good

Lake Country, BC

Called to the Bar: May 14, 1973

Discipline hearing: February 23, 2004

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

Report issued: March 16, 2004; indexed as 2004 LSBC 05

Counsel: Jessica S. Gossen, for the Law Society and Christopher Hinkson, QC, for Mr. Purvin-Good

Summary

In the course of his practice, Mr. Purvin-Good collected but failed to remit \$3,606.44 in GST to the federal government and \$9,631.85 in PST to the provincial government, in breach of the *Excise Tax Act* and *Social Service Tax Act* respectively. He admitted and the hearing panel found that his conduct constituted professional misconduct. The panel ordered that he be reprimanded, pay a \$1,000 fine and pay \$500 as costs.

Facts

In the course of his practice as a sole practitioner Mr. Purvin-Good collected but failed to remit \$3,606.44 in GST and \$9,631.85 in PST.

In June, 2002 he advised the Law Society that he was making a proposal under the *Bankruptcy and Insolvency Act*. The statement disclosed the GST and PST that he owed and an overall debt of \$430,820.82.

A citation was issued against Mr. Purvin-Good on April 2, 2003.

Verdict

Mr. Purvin-Good admitted and the hearing panel found that his failure to remit GST, contrary to the *Excise Tax Act*, and his failure to remit PST, contrary to the *Social Service Tax Act*, constituted professional misconduct.

Penalty

The hearing panel considered the various factors affecting penalty and noted that Mr. Purvin-Good had no discipline record, had acknowledged his misconduct, had taken steps to redress the wrong and was not likely to repeat the offence.

The panel ordered that Mr. Purvin- Good:

be reprimanded;

pay a \$1,000 fine; and

pay \$500 as costs of the discipline proceedings.

The fine and costs were to be paid by instalments of \$500 on March 31, April 30 and May 31, 2004.