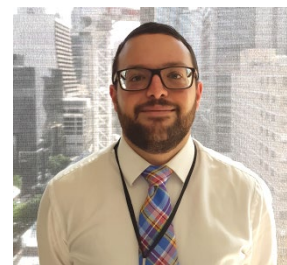


Biographical Details : Andrew Smailes

Director ATO [JobKeeper Risk and Intelligence]
55 Elizabeth Street Brisbane Queensland
+617 3213 5002 | Andrew.Smailes@ato.gov.au



Education

- Management of Serious Crime Course, Australian Federal Police College (www.afp.gov.au/what-we-do/services/training-agencies/management-serious-crime-program)
- Masters of Taxation UNSW
- Graduate Diploma in Legal Practice ANU
- Bachelor of Law / Bachelor of Business Management UQ

Career Biography

- Currently Director in charge of Risk and Intelligence for JobKeeper. Specific responsibility for fraud risk and operational response of Integrated Compliance (including both audits and investigations), co-ordinating with law enforcement partners such as AFP and ACIC and providing evidence to support prosecutions.
- Responsibility for technical risk relating to GST turnover and JobKeeper. Leading creation of automated risk detection framework and more than 5000 verification checks to assure ATO senior management of correct reporting and identify potential fraud.
- Formerly Director in charge of a complex case team in Integrated Compliance (formerly the Serious Non-Compliance area) of ATO. Manage a small team of senior case leaders and a number of administrative and technically complex matters, similar to Project Wickenby cases, including:
 - Cross agency case involving a High Net Worth Individual (HWI) referred by government inquiry in relation to possible tax evasion and insider trading as well as investigation of beneficial ownership of structure in Samoa, Singapore and Mauritius through which business profits have been retained over 15 years.
 - Investigation of purported non-resident accountant/lawyer that has facilitated offshore concealment as well as regulatory action in relation to local tax agent firm. Taxpayer was part of ICIJ data leak and case involves EOIs with a number of countries as well as work with Tax Practitioner Board. Previous audits under Project Wickenby have obtained statements under formal powers that are being considered for brief to CDPP.
 - Matter relating to Operation Grindleford which involves two wealthy individuals operating funds management business. Fund management business runs a number of inbound investment funds for non-residents which, based on information obtained from overseas partners, are owned by the individuals and therefore inappropriately avoiding domestic taxation. This is facilitated by a known promoter and a structure to conceal ownership from the ATO which has been considered by ACC (now ACIC) examination.
 - Operation Rubix which is a covert investigation of a HWI linked to a known promoter and a structure operated through Samoa and the UK that facilitated concealment of beneficial ownership by the HWI. Involves long term phoenix like behaviours such as

bankruptcy and liquidation of assets to frustrate creditors. Significant information has been obtained under EOI from the UK to conclude the matter as well as work with ACIC.

- Matter considering tax affairs of group of individuals referred by ICAC with significant wealth in offshore jurisdiction supporting lifestyle in Australia (without any tax being paid in Australia) with links to organised crime. Potential issues relating to large cash movements across borders in foreign currencies and transactions through casinos.
- Examination of tax affairs of payment processing company owned by wealthy individual with indications of potential money laundering that has been raised by AUSTRAC. Wealthy individual has shown indications of migration offshore so case involves proactive work to ensure no dissipation of assets.
- 10 years' experience within the ATO, dealing with complex investigations and audits, and prior experience in a large law firm. Highlights include:
 - Experience in relation to Project Wickenby investigations including –
 - Hargraves / Stoten prosecutions;
 - Number of Strachans client matters;
 - Operation Avenger; and
 - Whiskey scheme cases.
 - Completed audit in relation to a controlled entity of a tax scheme promoter which led to liabilities of \$10 million due to an injected income scheme. Supervised team of compliance officers in relation to formal information gathering (access).
 - Completed legal liaison role in relation to appeal of \$25 million assessment by taxpayers charged and convicted of tax fraud, which was in the commissioner's favour. Also carried out audit team response to FOI application /debt litigation in relation to high profile taxpayer, similarly charged, which led to successful resolution of case outside of court.
 - Completed audit of multinational bank involving a \$2 billion related party transaction. The audit involved formal information gathering processes, EOI with overseas jurisdictions and lifting of accountants' concession and board paper concession.
 - Represented ATO overseas working with OECD to deliver International Compliance Assurance Programme (ICAP) pilot program as ATO Competent Authority.
 - Managed team of 20 to deliver over 80 cases under Tax Avoidance Taskforce Top 1000 Multinational Enterprise program. Provided tax technical and procedural support to over 150 Project DO IT case officers in various ATO sites to deliver 5000 voluntary disclosures and \$5bn of assets back to Australia