



## Disciplinary Tribunal

**Member Name:** Anastasia Sourlas MIPA

**Division:** New South Wales

**Date of Hearing:** 5 June 2015

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The IPA Board Disciplinary Tribunal of 5 June 2015 determined that the following case presented against the member was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws clauses 2.1.2 and 2.1.3 and in particular APES 110 - Code of Ethics for Professional Accountants and APES 220 - Taxation Services. The Tax Practitioners Board terminated the member's tax agent registration on 27 August 2014 as it determined the member's conduct had breached the *Tax Agent Services Act 2009* and the member ceased to meet the tax practitioner registration requirement of being a fit and proper person. The member is also prohibited from applying for tax agent registration for a period of three years from the effective date of termination;
  - b) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws in particular clause 7.1.6. The member failed to comply with a reasonable request made by an Officer of the Institute as the member failed to respond to letters from the Investigations Officer;
  - c) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws in particular clause 9.1.2. The member was a registered tax agent but did not hold an IPA certificate of public practice;
  - d) Breached clause 98(2)(b) of the IPA Constitution as the member failed to observe a proper standard of professional care, skill or competence. The above constitutes a failure to observe a proper standard of professional care, skill or competence;
  - e) Breached clause 98(2)(h) of the IPA Constitution as the member failed to comply with a reasonable request made by an Officer of the IPA. The member has not responded to letters from the Investigations Officer;
- and
- f) Breached clause 98(2)(f) of the IPA Constitution as the member is guilty of conduct which is not in the best interests of the IPA. The above constitutes conduct that is not in the best interests of the IPA.

The Tribunal further resolved that Miss Sourlas' membership of the IPA is forfeited, and costs of \$550.00 are imposed.

**Date of Notice: 28 August 2015**

**Reference: 5315**