

Intentionally Dealing with Property or Money Worth \$1million or More

s.400.3(1) (Cth) Criminal Code

s 400.3(1) Dealing with property or money worth \$1,000,000 or more believing it is proceeds of crime or intending it to become an instrument of crime

Maximum Penalty: 25 years

Commenced: 1.1.2003

	NAME (age if known)	OFFENCE	PLEA	SENTENCE	APPEAL	RECORD	FACTS
1.	Huang (36) (2007) 174 A Crim R 370 [2007] NSWCCA 259 Co-offender: CHEN	s.400.3(1)	PG (slightly above 50% for plea and assist)	3y NPP 1y 9m	Crown AA 5y 6m NPP 3y 4m		With co-offender Siu engaged to send money to China for purpose of avoiding tax in Australia over several months - 335 banking transactions - \$3,088,311 sent overseas - paid approximately \$30,000 – trusted couriers Co-offender charged with s.400.4(1) – <i>Siu</i> (2007) 174 A Crim R 370 Co-offender Chen who provided money charged with s.400.3(1)

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2.	Trandy (42)	Consp s.400.3(1)	PG	6y	AA	nil	Trandy and Nguyen conspired to transfer \$2,021,000 drug money via remittance agents to Sydney in 23 transactions over several months – money came from sale of 50 blocks of heroin – subsequently became involved in trafficking 1.5kg pure heroin - laundered \$5,374,500 in 33 separate dealings over ten months – Ngo became involved slightly later – each offender core group in conspiracy – Trandy most senior
		Consp s.400.3(1)		7y			
		Consp traffic comm qty heroin		9y			
	Nguyen (25)	Consp s.400.3(1)	PG	Total: 13y NPP 11y	Total: 13y NPP 9y 6m	nil	
		Consp s.400.3(1)		5y	AA		
		Consp traffic comm qty heroin		6y			
Ngo (32) [2009] VSCA 321	Consp s.400.3(1)	PG	8y	Total: 13y NPP 11y	Total: 11y NPP 7y 6m		
	Consp traffic comm qty heroin		4y	Crown AA 6y			
	Consp traffic comm qty heroin		3y	7y	Total: 5y NPP 3y 6m	Total: 8y NPP 5y	
3.	Li (2010) 202 A Crim R 195 [2010] NSWCCA 125 Co-offender: VIANA	s.400.3(1)	VG	12y NPP 8y	Crown AD AD	Nil	Travelled from overseas – collected money from house including batches of notes worth \$600,000, \$750,000 and \$100,000 - dealt with currency notes totalling \$2.6 million - some money deposited in bank and other money sent overseas

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4.	Byrne (48) [2010] QCA 033	s.400.3(1) Fraud	PG	6y NPP 3y 6m 3y 6m	AA 6y NPP 18m 3y 6m NPP 18m		Attended bank and pretended to be a customer – transferred \$1.39M from term deposit into transaction account – used forged signatures and false documents - following day attended bank again and transferred funds to account in Hong Kong – brazen and pre-mediated offence – acted on behalf of others
5.	Nguyen (34) (2010) 204 A Crim R 246 [2010] NSWCCA 226	s.400.3(1) Consp traffic commercial qty heroin	PG (20%)	10y 12y <u>Total:</u> 14y NPP 9y 3m	Crown AA 13y 12y <u>Total:</u> 16y NPP 10y 8m	Nil relevant	Over 11 months deposited \$15 million in accounts for transfer interstate and overseas – could not establish criminal conduct from which funds sourced - managed and directed very big and intricately planned criminal organisation – received commission CCA – sentencing principles at [58]-[60]
6.	Chen (41) [2010] NSWCCA 224 Co-offender: HUANG	s.400.3(1)	VG	16y 6m NPP 10y 6m	AD	Nil	\$3,088,311 – gave cash to person who deposited in bank account – each amount under \$10,000 – 333 international transfers over 10 months – criminality substantially greater than co-offender
7.	Le [2010] NSWCCA 285	s.400.3(1) Consp import traff qty heroin Consp traffic comm qty heroin and methamphet	PG (50% plea and assist)	7y 7y 13y 6m <u>Total:</u> 13y 6m NPP 9y	AA 7y 7y 12y 6m <u>Total:</u> 12y 6m NPP 8y 3m		Intimately involved in drug importing and distributing syndicate – actively involved in arranging for heroin to be imported from Germany and Vietnam on several occasions – arranged for supply of approx. 3.5kg heroin and 2.3kg methamphetamine over extended period – had general oversight of arrangements laundering over \$4.7M through money remittance businesses Special protection

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8.	TAN	s.400.3(2)	PG	5y NPP 3y	AA 4y 9m NPP 2y 6m (pre discount for guilty plea: 6y 6m NPP 4y)	nil	All offender related by marriage or family - conducted money transfer businesses owned by parents in Vietnam through which proceeds of crime transferred within Australia or internationally Conspiracy between HAH and HAT involved \$69M and \$57M respectively Significant delay HAH – female – controlled three businesses – hardship on children due to imprisonment – involvement in offences influenced by parents – impact of mental condition on imprisonment – fresh evidence of assistance HAT – controlled one business - parity PAB – assisted with one business \$8–9 million - likely deportation – poor physical health – cultural background – recruited and under supervision of sister HAH TAN – female - similar role and involvement to co-offender <u>TT</u> [2012] VSCA 27 - operated one business \$8 million
	HAH	Consp s.400.3(1)	PG	12y 6m NPP 9y	9y NPP 5y 9m (pre discount for guilty plea: 11y NPP 7y 6m)	nil	
	PAB	s.400.3(1)	PG	8y NPP 5y 6m	7y NPP 4y (pre discount for guilty plea: 9y NPP 6y)	nil	
	HAT (2011) 216 A Crim R 535 [2011] VSCA 427	Consp s.400.3(1)	PG	12y 6m NPP 9y	11y NPP 7y 6m (pre discount for guilty plea: 13y NPP 9y)	nil	
9.	Lee (37) [2011] NSWSC 89 Latham J [2012] NSWCCA 123	Consp s.400.3(1) Consp import traff qty heroin Consp traffic mkt qty heroin and methamphetamine	PG (during trial)	5y 6m 7y 6y <u>Total:</u> 12y NPP 8y	AD	nil	Part of large scale drug syndicate selling drugs interstate – arranged and facilitated delivery of drugs – carried out tasks as directed – collected and remitted drug purchase money – principal Melbourne agent – total of 110 remittances over 8m involving \$4,385,205 made by syndicate

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10.	Dickson (No.18) (50) [2015] NSWSC 268 Beech –Jones J [2016] NSWCCA 105 Co-offender: ISSAKIDIS	Consp s.400.3(1) Consp defraud: s.135.4(5) (Cth) <u>Code [10y]</u>	VG	9y 7y 6m <u>Total</u> 11y NPP 7y	Crown AA 12y 9y <u>Total</u> 14y NPP 9y 3m	Nil	Tax fraud in worst category of offence – conspiracy to deal with proceeds of crime very serious example of offence - director of company with co-conspirator - agreement to make false depreciation claims in company tax returns – sham agreements to acquire medical technology as basis for depreciation claims – submission of false material to Australian Tax Office to support claims – extent of loss or risk of loss \$135 million – personal benefit - dishonest and fraudulent tax scheme on a large scale - high degree of planning and sophistication. Prior good character – well-educated, employed
11.	Mato Rusu [2015] NSWCCA 328	s.400.3(1) Consp import comm qty cocaine s.400.3(1) Consp import comm qty cocaine	VG VG	12y 6m 26y 9m <u>Total</u> 30y 3m NPP 19y 10y 27y <u>Total:</u> 29y 9m NPP 18y 10m	AD AD	Assault, malicious damage Drug supply (old matters – not significant)	Six importations from USA with co-offender – 209kg drugs - co-offender paid \$1.4m to provide paper work to enable drugs to be imported - extremely high level of organisation - approaching worst case category – \$870,000 laundered through business accounts.
12.	Islam (28) [2016] NSWCCA 233	s.400.3(1) s.400.9 Sched: related offence	PG (25%)	5y 6m NPP 3y 6m FT 9m <u>Total:</u> 6y NPP 4y	AA 4y 9m NPP 3y 6m FT 9m <u>Total:</u> 5y 3m 3y 6m	Computer offences, obtain money by deception	Found at Sydney airport to have concealed \$1,023,900.00 in luggage and luggage of family and friends – intending to take out of country - when spoken to by Customs offender money was his and he had packed it in all bags – serious example of offence Employed – drug addiction

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13.	Issakidis (74) [2018] NSWSC 378	Consp s.400.3(1) Consp defraud: s.135.4(5) (Cth) <u>Code [10y]</u>	VG	<u>Indicative:</u> 8y 3m 7y <u>Aggregate:</u> 10y 3m NPP 7y 6m		Nil relevant	Tax fraud in worst category of offence - conspiracy to make false depreciation claims in company tax returns and conspiracy to launder proceeds of crime through offshore accounts - loss to Commonwealth exceeded \$100M - intended loss to Commonwealth approximately \$135M – offences involved intricate planning and preparation over a number of years - worst category offences – motivated by greed – no contrition - role marginally less significant than co-accused - less involved in production of documents than in dealing with people to maintain semblance of legitimacy - share of proceeds smaller than co-offender but still in excess of \$15M. Good prospects of rehabilitation –significant delay – hardship to offender and his wife – mental and physical health problems – advanced age
14.	Huang [2018] NSWCCA 57	s.400.3(1) Sched: 9 offences involving transactions totalling \$1,867,500	PG (10% on appeal)	8y NPP 5y	AA 6y 3m NPP 4y 8m	Stealing, fraud	Converted AUD\$3,216,500 into Chinese Yuan at money remitters in Sydney using false identities - transferred amount to accounts in China or Hong Kong - six transfers totalled AUD\$1,349,000 – used false names and assumed identities and names and identities of persons without their knowledge or consent - prevailed on others to assist by having them make large cash deposits into banks on his behalf - planning – financial gain. Gambling history
15.	Kim [2018] NSWCCA 68	s.400.3(1) Import tobacco with intent defraud: (Cth) <u>Customs Act</u> s.233BABAD(1) – Sched: 1 offence	PG	5y NPP 3y 4m 2y 3m <u>Total:</u> 6y 6m NPP 4y 10m	AA 5y 2y 3m <u>Total:</u> 5y 6m NPP 3y 10m	Nil	Smuggling and selling tobacco since 2013 – in 2015 assisted co-offender taking delivery of air-cargo consignment of concealed tobacco - used money remittance service to transfer money earned from tobacco importations back to Korea many times over 18 months - operation sophisticated and well-planned - upper range of seriousness Korean nationals on student visas - remorse - cautious prospects of rehabilitation

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16.	Fung (44) [2018] NSWCCA 216	s.400.3(1) Sched: 2 offences	PG (25%)	6y 4m NPP 4y 6m	AD	Making a false instrument; making a false statement. Previously imprisoned.	Dealt with more than a million dollars in cash with intention to deposit in amounts less than \$10,000, and transferred from Australia to overseas accounts – opened bank accounts in false names - personally deposited total \$600,325 through 72 transactions - facilitated bulk transfer to accounts in Hong Kong - used mobile phones subscribed in false names to text message verification codes to person overseas - well-organised and sophisticated money syndicate
17.	Oliver [2020] NSWCCA 26	s.400.3(1)	PG	4y NPP 3y	AD	nil	Female assisted de facto partner in money laundering proceeds from drug importations over 16 months – unaware money from drugs but aware criminal proceeds – just over \$1m – offence resulted from relationship – moderate seriousness Low risk of re-offending – mental health issues impacting imprisonment
18.	Betka (27) [2020] NSWCCA 191	s.400.3(1)	PG (30% combined on appeal)	6y 9m NPP 4y	AA 6y NPP 3y 6m	AOABH – sentenced for terrorism related offence subsequent to this offence	Part of syndicate depositing amounts of cash less than \$10,000 over several months – personally made 558 transactions involving \$4,002,652 over 5 months – distributed funds and information to other members – origin and subsequent use of money unknown – total money deposited by syndicate over \$18million – high to mid-level involvement Difficult childhood – reasonable prospects of rehabilitation – assistance On appeal – discount for plea increased Slight adjustments made to sentence under r50C
19.	Parker (40) [2020] NSWCCA 206	3 x Import comm qty cocaine s.400.3(1) 2 x s.400.4(1) 2 x s.400.5(1)	PG (10%)	20y / 26y / 27y 13y 8y / 7y 4y / 5y <u>Total:</u> 33y NPP 22y	AD	Nil	Sydney airport baggage carousel technician – drugs imported on six occasions over 1 year - removed drugs from baggage and delivered to persons unknown outside airport – essential high-ranking role due to access to secure baggage area – drug offences involved 60kg, 50.7kg and 15kg Money laundering related to drug importation offences – s.400.3(1) offence involved \$5.37 million cash found in home – total amount with other offences approximately \$6million – involved other people in making transactions - money spent on home, travel, jewellery Difficult childhood - hard-working, good father - reasonable prospects rehabilitation.

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20.	Hammond (22 at beginning of offence) [2020] NSWSC 888 Payne J Co-offender: ANQUETIL L.CRANSTON	s.135.4(3) s.400.3(1)	PG (25%)	<u>Indicative:</u> 2y 3y <u>Aggregate:</u> 4y NPP 2y		Nil	Involved in tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments – scheme high level of sophistication, premeditation and dishonesty – offender employed by company for several months before becoming aware of scheme – continued involvement aware of illegality and extent of fraud – involved in accounting and financial transactions - total loss to ATO during involvement of offender \$101,584, 952.81 – took active steps to conceal conspiracy – bottom of hierarchy – money laundered \$49,084,316.55 – received small financial benefit compared to co-conspirators - role place offence at just below mid-range Female - youth and inexperience – acted from misguided sense of trust and loyalty – remorse and contrition – prior good character
21.	Anquetil [2020] NSWSC 995 Payne JA [2021] NSWCCA 59 Co-offender: HAMMOND L.CRANSTON	s.135.4(3) s.400.3(1) Sched: s.400.3(1)	PG (25%)	4y 8m 6y <u>Total:</u> 7y 6m NPP 5y	Crown AD	Nil	Involved in tax fraud conspiracy over three years – payroll service company set up and used to misappropriate money taken from clients for tax payments – high level of sophistication, premeditation and dishonesty – one of the most serious tax fraud offences seen by the courts – total loss to ATO \$105,625,304.36 – a principal and one of four to establish scheme – performed critical role throughout scheme – at apex of hierarchy – money laundering offence well above mid-range – sophisticated, organised and diverse – use of false entities and business records – involved in laundering over \$28m with ultimate personal benefit of \$12,218,148.55 – schedule offence involved payment \$24,244,760.64 in response to blackmail threats Genuine remorse and contrition – prior good character – good prospects of rehabilitation

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22.	Ngo (32) [2021] VSCA 21	Consp traffic comm qty drug Consp traffic comm qty drug s.400.3(1) s.400.9(1)	PG	15y 10m 15y 6m 5y 2y <u>Total:</u> 18y 8m NPP 12y 10m (pre discount for guilty plea: 23y NPP 18y)	Leave to appeal refused	Record includes drug offences, burglary and intentionally cause serious injury	Head of drug syndicate operating in western suburbs of Melbourne – first conspiracy 2.5 months – over 6kg methamphetamines and over 2kg heroin - second conspiracy 1 month – at least 750g methamphetamine and at least 700g heroin - sourced and purchased drugs – transactions for sale of drugs – collection and storage of drugs and cash – setting prices – maintaining records – second conspiracy linked to loaded firearms and 3.2kg pure methamphetamines and 1.37kg pure heroin found in search - prime financial beneficiary s.400.3 offence: proceeds from conspiracy offences - \$1,178,610 proceeds with \$588,612 actually amount deposited s.400.9: proceeds from unknown criminal activity in previous four years - \$1,999,743.25 – 109 separate transactions – top end of spectrum Dysfunctional and difficult upbringing resulting in early drug addiction – prospects of rehabilitation poor – primary motivation was financial On appeal: no error in reducing benefit of plea for contested factual hearing – sentence not excessive
23.	Chalabian (No.14) (51) [2022] NSWSC 829 Johnson J	s.400.3(1)	VG	12y NPP 7y 6m		nil	Solicitor – used office trust fund to launder over \$24.2m on behalf of others involved in fraudulent tax scheme over 12 weeks – aware money proceeds of crime throughout offending – received 53 deposits and made 22 distributions – false paper trail and use of straw directors – critical and indispensable role in sophisticated scheme – used professional skills and facilities – motivated by greed – received \$51,597 in legal fees and \$880,000 disbursement – amount substantially above threshold – high-range – substantial moral culpability Facilitation of trial – voluntary community work – hardship on family – prior good character of limited weight – good prospects of rehabilitation and unlikely to re-offend

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24.	L.Cranston (21-24) [2023] NSWSC 454 Payne JA Co-offender: ANQUETIL HAMMOND	s.135.4(3) s.400.3(1)	VG	4y 6y <u>Total:</u> 8y NPP 5y		Nil	Involved in tax fraud conspiracy that used payroll service company to misappropriate money taken from clients for tax payments over 3 years – scheme high level of sophistication, premeditation and dishonesty – towards highest range of objective seriousness - offender trusted and responsible although subordinate role – became aware of illegality after working for 11m and continued involvement – persistent course of conduct - total loss to ATO during involvement of offender \$101,584,952.81 – at or near bottom of hierarchy – money laundered \$49,084,316.55 – received financial benefit of \$181,639.96 – similar culpability to Hammond Female - primarily motivated by misguided loyalty to brother – no contrition – prior good character – prospects of rehabilitation fair – 5y daughter – assistance in conduct of trial - delay

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