

Practitioners appearing in the Family Court and Federal Magistrates Court without being enrolled in the High Court

It has been brought to the attention of the Society that there have been practitioners appearing in Federal courts when they are not enrolled on the High Court's Register of Practitioners. If you are undertaking work that involves appearances in the Family Court, the Federal Magistrates Court or any other federal court, you must ensure that you have registered your name with the Registrar of the High Court of Australia. Information about registration with the High Court can be found on the Court's website at <http://www.hcourt.gov.au/registry/register-of-practitioners>. ●

ATO Targeting Lawyers

The ATO's Legal Profession Working Party has received the current summary of outstanding lodgments for the legal profession (including the judiciary) as at 23 June 2011:

Activity Statements

National Legal Profession Population	Population Numbers	No. with O/S Activity Statements	% pop with O/S Activity Statement returns
Judges	384	5	1.30
Magistrates	283	0	0.00
Barristers	4,754	173	3.64
Solicitors	29,178	712	2.44
Total LP pop	34,599	890	2.57

Income Tax Returns

National Legal Profession Population	Population Numbers	No. with O/S Income Tax returns	% pop with O/S Income Tax returns
Judges	515	27	5.24
Magistrates	520	23	4.42
Barristers	4,925	808	16.41
Solicitors	44,423	8,307	18.70
Total LP pop	50,383	9,165	18.19

Your personal tax obligations web page is published on ato.gov.au to help and assist the legal profession in meeting their taxation obligations. ●

Penalty Units

The *Penalty Units Act* (the Act) requires the government to review the amount of a penalty unit in accordance with a formulation set out in the Act. The Act allows the uniform adjustment of penalties in accordance with inflation, in order to maintain the real value, the deterrent effect and level of punishment of the penalty. The new monetary penalty is then

put in place by way of Regulations. On 7 June 2011, the Administrator, in accordance with the Act, made the Penalty Units Regulations 2011 (the Regulations). A notice of the making of the Regulations appeared in the Gazette G24 of 15 June 2011. Offences committed before that day will continue to be dealt with in accordance with the value of the penalty unit at the time

of the committing of the offence.

The Regulations will from and including 1 July 2011, provide that the value of a penalty unit is \$137 (being an increase of \$4 from the current \$133 under the Act). The new monetary value will only apply to offences committed from 1 July 2011. ●