

Decision 1

Dr. Tania Kovaluk
NO CURRENT PRACTICE ADDRESS
Ottawa, Ontario

ALLEGATIONS OF PROFESSIONAL MISCONDUCT

- ◆ Contravened a federal, provincial or territorial law (para. 50)
- ◆ Disgraceful, dishonourable, unprofessional or unethical conduct (para. 59)

BRIEF SYNOPSIS OF FACTS

- ◆ Dr. Kovaluk pleaded guilty to tax fraud in court in 2012 and was sentenced to serve two years in a federal penitentiary and was fined approximately \$900,000, which was the amount of tax evaded and the minimum fine applicable to her conviction.
- ◆ The criminal conviction was partially in respect of tax evasion for unreported income from her dental practice and in respect of counselling employees at her dental practice to follow a tax evasion scheme with respect to their income tax returns.

DECISION

Finding

- ◆ The member pleaded guilty and was found guilty with respect to the above allegations of professional misconduct.

Penalty

- ◆ Reprimand
- ◆ Suspension of certificate of registration for 8 months (to commence if/when member obtains an active certificate of registration)
- ◆ Course in ethics
- ◆ Practice to be monitored for 36 months following return to practice

Costs/Publication

- ◆ Costs awarded to the College in the amount of \$5,000
- ◆ Member to pay monitoring costs
- ◆ Pursuant to the legislation, publication of this matter includes the member's name and address

PANEL'S REASONING

- ◆ The member's conduct was considered relevant to her practice of dentistry. The tax evaded was on income derived from her dental practice and the member used her dental practice to facilitate the contravention of the law and counselled her staff to be involved in the tax evasion scheme.
- ◆ The penalty was a joint submission reached following a pre-hearing conference.
- ◆ The penalty was reasonable and in the public interest.
- ◆ By pleading guilty to professional misconduct she has accepted responsibility for her actions and demonstrated remorse.
- ◆ The panel considered aggravating factors including that the misconduct was intentional and conducted over a period of time, it involved dishonest, immoral and criminal activity, her conduct was published in various newspapers and brought disrepute to the profession.
- ◆ In addition, it was a grave concern that the member attempted to deceive the College and the Canada Revenue Agency into thinking she was dead.

- ◆ The panel also considered several mitigating factors including the fact that the member had no prior disciplinary findings and has shown remorse for her actions.
- ◆ In addition, the panel considered the fact that the member now has a criminal record and has served a significant sentence of incarceration and must pay a large court-ordered fine even though she has filed an Assignment of Bankruptcy.
- ◆ The panel believes that successful completion of the ethics course will aid in the rehabilitation of the member, giving her the opportunity to reflect on her conduct and will ensure the public is protected.
- ◆ The suspension of the member's certificate of registration for eight months, commencing when the member obtains an active certificate of registration (at the time of the hearing her certificate of registration was suspended for non-payment of annual fees) is a significant penalty and sends the message that the College takes this conduct very seriously.
- ◆ The panel is hopeful that the other aspects of the penalty will also serve to rehabilitate the member's conduct and will serve as a deterrent of future similar conduct for both the member and the profession at large, and thus will protect the public interest.