

Time Sensitive



Australian Taxation Office (ATO)

Issues and Irregularities

Fraus latet in generalibus.
Fraud lies hid in general expressions.

RPP44 63900 05100 27991 95606

Table of Contents

Introduction	5
Tax File Number Application	5
Income Tax Assessment Act 1936	5
Section 202A Interpretation.....	5
ATO form NAT1432	6
Privacy.....	6
Income not defined in legislation	7
Australia	7
Income Assessment Act 1997	7
A New Tax System (Goods and Services Tax Transition) Act 1999.....	10
Acts Interpretations Act 1901	12
Slavery Abolition Act 1833.....	12
Income Tax is Voluntary	13
Australian Taxation Office website.....	13
Tax and Corporate Australia	13
Factors that influence willing participation by individuals	13
Australian Taxation Office Taxpayers Charter	14
Australian National Audit Office (ANAO).....	15
Strategies and Activities to Address the Cash and Hidden Economy	15
Compliance Effectiveness Methodology.....	15
Exaction v Income Taxation.....	16
The Annotated Constitution of the Australian Commonwealth 1901	16
Law Dictionary's Define Income	18
Individual, Person, Company, Corporation = Non Living	19
Income Tax Assessment Act 1997	19
Section 995-1.....	19
Section 40-730(5)	20
Acts Interpretations Act 1901.....	20
Section 2B – Definitions	20
As taken ad verbatim from King James Bible 1611	21

For God is no respecter of persons..... 21

Law Dictionary’s Defined Income Tax 22

Slippery slope into wage slavery 23

Income Tax Assessment Act 1997 23

 Section 3-5..... 23

 Section 995-1 Definitions 23

 Section 3-10..... 23

 Section 4-1..... 24

 Section 4-5..... 24

 Section 4-10..... 24

Income Tax Assessment Act 1936 25

 6 Interpretations 25

 Case Law: Long v Rasmussen, 281 F. 236, at 238 26

Australia not what it seems 27

 Income Tax Assessment Act 1997 27

 Act Interpretations Act 1901 27

 2B Definitions 27

 15B Application of Acts in coastal sea 28

 16 References to the Sovereign 28

 Seas and Submerged Lands Act 1973, as amended by the Maritime Legislation
Amendment Act 1994 28

 United Nations Convention of the Law of the Sea 30

 Commonwealth of Australia Constitution Act 1901..... 31

 Section 122 31

 Income Tax Assessment Act 1936 31

 6 Interpretations 31

What is the ATO? 32

 High Court of Australia Dooney v Henry [2000] 32

 David Walter Petition..... 38

 Australian Treasury 38

 Securities and Exchange Commission..... 38

Public or Private? 40

FREEDOM OF INFORMATION ACT 1982 - SECT 24	41
Cheque was banked 1972 and then cashed 1973.....	42
The Duumvirate December 1972.....	42
National Archives.....	43
National Archives of Australia	44
The Name, which Name	46
Is it even English?	49
Rome Statue of International Criminal Court.....	49
Article 50	49
New South Wales Bar Association.....	49
Style Guide	50
Chicago Style Manuel 17 th Edition	50
Possible Crimes being Committed.....	51
Crimes Act 1914	51
Section 87 - False certificates.....	51
Criminal Code 1995.....	52
Section 134.2 - Obtaining a financial advantage by deception	52
Section 137.1 - False or misleading information	52
Treason Felony Act 1848	53
Status and Standing on and for the Record	54
James Bible 1611.....	57

Introduction

The purpose of this document is to bring attention to Taxation questions which started from merely trying to find out if the Australian Taxation Office (ATO) was a part of the government, income was defined and if income tax was a conscripted taxation that men and women alike are lawfully bound to pay.

As a young and dumb 18 year old kid I had zero understanding of the world and would blindly follow the advice of my parents and elders. For this reason, I blindly submitted myself to the Tax File Number (TFN) application process, willing to participate in paying my fair share. Back in these times I had no interest in crawling around tax legislation especially when it goes into volumes each consisting of 1000+ pages as well as law dictionaries and the Constitution, just a bunch of dusty old books not worth my time or interest.

How the times have changed!

Tax File Number Application Income Tax Assessment Act 1936

Section 202A Interpretation

* page 371

applicant, in relation to an application for the issue of a tax file number, means the **person specified in the application as the person by whom or on whose behalf the issue of a tax file number is sought**.

* page 374

tax file number, in relation to a **person**, means a number issued to the **person** by the Commissioner, being a number that is either:

- (a) a number issued to the **person** under Division 2; or
- (aa) a number issued to a **person** under section 44 or 48 of the Higher Education Funding Act 1988; or
- (b) a number notified, before the commencement of this section, to the **person as the person's income tax file number**.

ATO form NAT1432

* page 1 and 7

<https://www.ato.gov.au/assets/0/104/188/217/a9bb4bc9-d9d5-423a-b431-7c17ba6795b3.pdf>

Australian Government
Australian Taxation Office

Tax file number – application or enquiry for individuals

WHEN COMPLETING THIS FORM

- Refer to the instructions to help you complete this application.
- Answer all the questions, otherwise we may need to contact you for further information.
- Print clearly, using a black or dark blue pen only.
- Sign next to any corrections.
- Make sure you read the privacy statement and sign the declaration at the end of the form.
- Provide acceptable proof of identity documents – see section E.

A parent or guardian (Name of parent or guardian)

Penalties may be imposed for giving false or misleading information or for the unauthorised use of a TFN.

Privacy
The ATO is authorised by the Taxation Administration Act 1953 to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, if you do not provide your TFN, there may be a delay in processing this form.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to ato.gov.au/privacy

We may check the supporting documents you supply with the agencies that issued them.

I declare that the information given on this application is true and correct.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, if you do not provide your TFN, there may be a delay in processing this form.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies.

It may be seen that the Tax File Number if requested by the ATO that the ATO does not have said number to begin with or that the definitions in which require a TFN would not include a non-company or non-business entity to need one. A request from the ATO for the TFN would suggest there is no mandatory requirement to have a TFN in the first place. There is a potential that the TFN would only be required for ATO employees as an identification number or how the census is only mandatory for census and other government employees to fill out.

The title of the document “Tax file number – application or enquiry for individuals” is potentially misleading as “or” separates application and enquiry for individuals. ATO speaks to sharing with other government agencies, inferring that the ATO is also an agency.

Right off the bat so many inconsistencies and red flags appear putting in question the legitimacy of the ATO and its TFN application process.

Income not defined in legislation

A strange occurrence has taken place in the late 60's, early 70's where many western nations introduced new tax legislation as well as departments to run the show - United States of America, United Kingdom, New Zealand, Canada and of course, Australia.

United States

26 U.S.C Sect 61 – U.S. Code – Unannotated Title 26.
Internal Revenue Code Sect 61

Gross Income Defined

General definition – Except as otherwise provided in this subtitle, **gross income means all income** from whatever source derived, including (but not limited to) the following items:

United Kingdom

Income Tax Act 2007: Section 989 (Definitions Section)

“total income” has the meaning given in section 23 (see Step 1 in that section and also section 31)

Section 23 The calculation of income tax liability

To find the liability of a person (“the taxpayer”) to income tax for a tax year, take the following steps.

Step 1 **Identify the amounts of income** on which the taxpayer is charged to income tax for the tax year. The sum of those amounts is **“total income”**.

New Zealand

Part Y Section YA1 (Definition Section)

income, for a person, **means income** of the person under section BD 1(1)

Part B Section BD 1

An income is income of a person **if it is** their **income** under a provision in Part C (income).

Part C Section CA 1

An income is income of a person **if it is** their **income** under a provision in this Part.
An amount is also income of a person **if it is** their **income under ordinary concepts**.

Canada

Income Tax Act (R.S.C., 1985, c. 1 (5th Supp.))

Has made no attempt to define income

Australia

Income Assessment Act 1997

* Volume 10 Section 995-1 page 325

taxable income has the meaning given by section 4-15. **“Not Defined”**

Note: For a list of cases where taxable income is worked out in a special way, see subsection 4-15(2).

* Volume 1 Section 4-15 page 14-15

How to work out your taxable income

(1) Work out your **taxable income** for the income year like this: “Not Defined”

Taxable income = **Assessable income** – Deductions

Method statement

Step 1. Add up all your assessable income for the income year.

To find out about your assessable income, see Division 6.

Step 2. Add up your deductions for the income year.

To find out what you can deduct, see Division 8.

Step 3. Subtract your deductions from your assessable income (unless they exceed it).

The result is your taxable income. (If the deductions equal or exceed the assessable income, you don't have a taxable income.)

(2) There are cases where taxable income is worked out in a special way: ... “Not Defined”

* Volume 10 Section 995-1(1) page 174

assessable income has the meaning given by sections 6-5, 6-10, 6-15, 17-10 and 17-30 “assessable income Not Defined”

For the effect of GST-related amounts on assessable income, see Division 17.

Note: For income years before 1997-98, Assessable income has the meaning given by section 6-3 of the income tax (Transitional Provisions) Act 1997

* Section 6-5 page 23

Your **assessable income** includes income according to **ordinary concepts, which is called ordinary income.**

Note: Some of the provisions about **assessable income** listed in section 10-5 may effect the treatment of **ordinary income.**

If you are an **Australian resident**, your **assessable income** includes ***ordinary income** you ***derived** directly or indirectly from all sources, whether in or out of **Australia**, during the income year.

If you are a **foreign resident**, your **assessable income** includes:

The ***ordinary income** you ***derived** directly or indirectly from all ***Australian sources** during the income year; and

Other ***ordinary income** that a provision includes in your **assessable income** for the income year on some basis other than having an ***Australian source**. In working out whether you have derived an amount of ***ordinary income**, and (if so) when you derived it, you are taken to have received the amount as soon as it is applied or dealt with in any way on your behalf or as you direct. **"assessable income Not Defined"**

***To find definitions of asterisked terms, see the Dictionary, starting at section 995-1**

* Section 995-1 page 237

ordinary income has the meaning given by **section 6-5**. **"Circular Definition/ assessable income Not Defined"**

* Section 6-10 page 23-24

Other assessable income (statutory income)

(1) Your **assessable income** also **includes some amounts that are not *ordinary income**. **"assessable income Not Defined"**

Note: These are included by provisions about assessable income. For a summary list of these provisions, see **section 10-5**. **"assessable income Not Defined"**

(2) Amounts that are **not *ordinary income**, but are included in your assessable income by provisions about assessable income, are called **statutory income**. **"assessable income Not Defined"**

Note 1: Although an amount is **statutory income** because it has been **included in assessable income** under a provision of this Act, **it may be made exempt income or non-assessable non-exempt income under another provision**: see **sections 6-20 and 6-23**. **"assessable income Not Defined"**

Note 2: Many provisions in the summary list in **section 10-5** contain rules about ordinary income. These rules do not change its character as ordinary income. **"assessable income Not Defined"**

(3) If an amount would be ***statutory income** apart from the fact that you have not received it, it becomes **statutory income** as soon as it is applied or dealt with in any way on your behalf or as you direct. **"assessable income Not Defined"**

(4) If you are an **Australian resident**, your **assessable income** includes your ***statutory income** from all sources, whether in or out of Australia. **"assessable income Not Defined"**

(5) If you are a **foreign resident**, your **assessable income** includes:
(a) your ***statutory income** from all ***Australian sources**; and **"Not Defined"**
(b) other ***statutory income** that a provision **includes in your assessable income** on some basis other than having an ***Australian source**. **"assessable income Not Defined"**

* Section 6-15 page 24-25

What is not assessable income

(1) If an amount is **not *ordinary income**, and is **not *statutory income**, it is **not assessable income** (so you do not have to pay income tax on it). **"assessable income Not Defined"**

(2) If an amount is *exempt income, it is not **assessable income**. “assessable income Not Defined”

Note: If an amount is exempt income, there are other consequences besides it being exempt from income tax. For example: the amount may be taken into account in working out the amount of a tax loss (see section 36-10); “assessable income Not Defined”

you cannot deduct as a general deduction a loss or outgoing incurred in deriving the amount (see Division 8);

capital gains and losses on assets used solely to produce exempt income are disregarded (see section 118-12). “assessable income Not Defined”

(3) If an amount is *non-assessable non-exempt income, it is not **assessable income**. “assessable income Not Defined”

Note 1: You cannot deduct as a general deduction a loss or outgoing incurred in deriving an amount of non-assessable non-exempt income (see Division 8). “assessable income Not Defined”

Note 2: Capital gains and losses on assets used to produce some types of non-assessable non-exempt income are disregarded (see section 118-12). “assessable income Not Defined”

* Section 17-10 page 103

Certain decreasing adjustments

(1) An amount of a *decreasing adjustment that arises under Division 129 or 132 of the *GST Act is **assessable income**, unless the entity that has the adjustment is an *exempt entity. “assessable income Not Defined”.

(2) However, the amount is not **assessable income** to the extent that, because it becomes a component of a *net input tax credit, a reduction is made under section 103-30 (reduction of cost base etc. by net input tax credits). “assessable income Not Defined”

* Section 17-30 page 104

Special credits because of indirect tax transition

A special credit under section 19A of the *A New Tax System (Goods and Services Tax Transition) Act 1999* is **assessable income** at the time it is attributed to a *tax period (for a credit under section 19A). “assessable income Not Defined”

A New Tax System (Goods and Services Tax Transition) Act 1999

Subdivision 19-A—Adjustment events

Section 19-10 Adjustment events page 37-38

- (1) An **adjustment event** is any event which has the effect of: “assessable income Not Defined”
- (a) cancelling a supply or acquisition; or
 - (b) changing the *consideration for a supply or acquisition; or
 - (c) causing a supply or acquisition to become, or stop being, a *taxable supply or *creditable acquisition.

Example: If goods that are supplied for export are not exported within the time provided in section 38-185, the supply is likely to become a taxable supply after originally being a supply that was GST-free. “**assessable income Not Defined**”

- (2) Without limiting subsection (1), these are **adjustment events**: “**assessable income Not Defined**”
 - (a) the return to a supplier of a thing, or part of a thing, supplied (whether or not the return involves a change of ownership of the thing);
 - (b) a change to the previously agreed **consideration for a supply or acquisition**, whether due to the offer of a discount or otherwise;
 - (c) a change in the extent to which an entity that makes an acquisition provides, or is liable to provide, consideration for the acquisition (unless the entity **accounts on a cash basis**).
- (3) An **adjustment event**: “**assessable income Not Defined**”
 - (a) can arise in relation to a supply even if it is not a **taxable supply**; and
 - (b) can arise in relation to an acquisition even if it is not a **creditable acquisition**

Rather than the legislation ever clearly and factually defining in a layman’s way, “income”, it goes in circles or from source to source to throw off anybody who would bother to look. A reasonable person, from the hocus pocus around “income” with the clearly referenced rabbit hole above, could possibly conclude that this has been a deliberate, and in parts deceptive means, in which to fool many into taking on the incorrect label of income or its taxation capacity, and then pay an amount that in a technical sense beyond voluntarily departing such moneys that came into being from the sweat equity of the man or woman who earned it.

If it feels as if your head is spinning, strap in as this only gets worse.

6-20 Exempt income

- (1) An amount of **ordinary income** or **statutory income** is **exempt income** if it is made exempt from income tax by a provision of this Act or another **Commonwealth law**. “**Slavery Abolition Act 1833**”

For summary lists of provisions about exempt income, see sections 11-5 and 11-15.

- (2) **Ordinary income** is also **exempt income** to the extent that this Act excludes it (expressly or by implication) from being **assessable income**.
- (3) By contrast, an amount of **statutory income** is **exempt income** only if it is made exempt from income tax by a provision of this Act outside this Division or another **Commonwealth law**. “**Commonwealth of Australia Constitution 1901**”
- (4) If an amount of **ordinary income** or **statutory income** is **non-assessable non-exempt income**, it is not **exempt income**.

Note: An amount of non-assessable non-exempt income is not taken into account in working out the amount of a tax loss.

Acts Interpretations Act 1901

income “Not Defined”

The Australian taxation legislation has failed to define the single word “income”, instead adding words or many in a blatant display of deceptive taxation practises on the people.

The Debate in Parliament, Session 1833 – on the Resolutions and Bills for the Abolishment of Slavery in the British Colonies page 844

Lord Wynford on the floor of Parliament

“Whereas taxation by the Parliament of Great Britain, for the purpose of raising a revenue in his Majesty’s colonies, provinces, and plantations in North America, has been found by experience to occasion great uneasiness and disorders among his Majesty’s faithful subjects, who may, nevertheless, be disposed to acknowledge the justice of contribution should to the common defence of the empire, provided such contributions should be raised under the authority of the general court or general assembly of each respective colony, province, or plantation; and whereas, in order as well to remove the said uneasiness, and to quiet the minds of his Majesty’s subjects who may be disposed to return to their allegiance, as to restore the peace and welfare of all his Majesty’s dominions, it is expedient to declare that the King and Parliament of Great Britain will not impose any duty, tax, or assessment, for the purpose of raising a revenue in any of the colonies;”-

“May it please your Majesty that it may be declared and enacted, and be it enacted, that from and after the passing of this Act, the King and Parliament of Great Britain will not impose any duty, tax, or assessment whatsoever, payable in any of his Majesty’s colonies, provinces, and plantations in North America or the West Indies, except only such duties as it may be expedient to impose for the regulation of commerce.”

Slavery Abolition Act 1833

<https://www.legislation.gov.uk/ukpga/Will4/3-4/73/1991-02-01/data.pdf>

12 Subject to the Obligations imposed hereby, all slaves in the British Colonies emancipated from the 1st August 1834; from which Time slavery shall be abolished throughout the British Dominions

..... [all and every the persons who on the said first day of August one thousand eight hundred and thirty-four shall be holden in slavery within any such British colony as aforesaid, shall upon and from and after the said first day of August one thousand eight hundred and thirty-four become and be to all intents and purposes free and discharged of and from all manner of slavery, and shall be absolutely and for ever manumitted; and] the children thereafter to be born to any such persons, and the offspring of such children, shall in like manner be free from their birth; and slavery shall be and is hereby utterly and for ever abolished and declared unlawful throughout the British colonies, plantations, and possessions abroad.

Taxation without representation led to the American War of Independence, have such taxes returned and how can imposed taxation on basic earnings without capital gain be considered taxable income?

Income Tax is Voluntary

Indentured servitude is a form of slavery and this can be seen if the question was asked “at what tax rate would you consider yourself a slave?” 50%?, 90%?, 100%? Regardless of the figure advertised, international law forbids a conscription of taxation which would return us to the feudal system.

To this end the ATO has been good enough to tell us that my hunch could be true and that the Australian Taxation Office have expressed this in a number of ways.

Australian Taxation Office website

Tax and Corporate Australia

<https://www.ato.gov.au/general/tax-and-corporate-australia/>

An effective tax system supports the social benefits we all enjoy. **The key to an effective tax system is a high level of willing participation.** This is built on the **community having confidence that all taxpayers are paying the right amount of tax and in us as administrators.**

We share our tax system insights with you to **improve awareness and encourage voluntary compliance.**

The community is especially concerned with the **income tax compliance** of large corporate groups. This population is made up of 1,795 groups. Each has a turnover of more than \$250 million and makes a **significant contribution** to our tax system and the Australian economy.

Based on our detailed knowledge of the system, most large corporate groups pay the right amount of tax. There will always be some who **deliberately avoid their tax obligations.** Our message to businesses operating in Australia is clear: **you must pay the right amount of tax on the profits you earn here.**

We take our responsibility to the people of Australia seriously. Here you can find out how we're:

- **improving the system for those who want to comply**
- **taking firm action against those who choose not to.**

We hope it provides you with an increased understanding of how Australia's tax system is operating for the largest corporations.

There is a considerable amount of verbiage on this page which would illustrate that the income tax system in Australia is that of willing participation and voluntary compliance. The Australian Taxation Office as it seems is making admission that this current taxation system in regard to income tax is completely voluntary and in need of ones willing participation.

Factors that influence willing participation by individuals

<https://www.ato.gov.au/general/Tax-and-individuals---not-in-business/In-detail/Factors-that-influence-willing-participation-by-individuals/>

There are **a range of factors that influence a taxpayer's participation in the system.** This includes how easy or difficult it is to participate and any cost for people to be compliant.

We know that people are more likely to comply when it's easy for them to do so, and when they have confidence that others are complying too. For example, we are aware that the compliance behaviour of large corporate groups can affect community confidence in the system. This can then impact on the intentions of other taxpayers to participate and report details correctly in their individual tax returns.

For this reason, we take a system-wide view of participation. In collaboration with our stakeholders, we design products and services that make it easier for individuals to comply. We address impediments to the effectiveness of the system and work to ensure everyone pays the right amount of tax.

Paying your tax

Taxing particular arrangements or types of income differently, targeting concessions and government assistance payments, and the frequency of rule changes all contribute to the level of complexity in the tax system.

We aim to reduce complexity by providing tailored guidance and digital services to make it easy for people to get things right and hard not to. We also provide insights to the government and the Treasury on how the system is operating in practice and where we see opportunities for improving the design of the system at a policy, law and administration level.

The extent to which people not in business have complex affairs varies depending on their circumstances.

It would call into question, if the specific work only deductions, demonstrates that the concept of the individual can only be seen in the concept of the person or legal name, as to ignore the cost of living, which is associated with the living man and woman. The earnings to meet the basic needs to keep one's lifestyle and family going has no relation to what is considered capital gain or profit driven by business pursuit, investment or property mechanics.

Australian Taxation Office Taxpayers Charter

<https://www.knowyourrightsgroup.com.au/files/TaxpayersCharter.pdf>

Page 25

06 Being cooperative in your dealings with us

We prefer to work with you cooperatively, providing you with help to meet your tax obligations voluntarily. However, if you are uncooperative or obstructive, we may need to take firmer action. For example, we have formal access and information gathering powers that we use if necessary. People who are obstructive may even be prosecuted.

We ask that you treat tax officers with the same courtesy, consideration and respect they are expected to give you. If tax officers are subjected to rude or abusive behaviour they may end an interview or phone call.

The continuous language suggests that this tax system is in fact voluntary, as it repeats throughout ATO materials as well as in the Australian National Audit Office (ANAO) website. The amazing thing about the ANAO they expressly admit that the system of voluntary compliance and willing participation is now down to a fine scientific data driven art form.

Australian National Audit Office (ANAO)

Strategies and Activities to Address the Cash and Hidden Economy

<https://www.anao.gov.au/work/performance-audit/strategies-and-activities-address-cash-and-hidden-economy>

Table 2.1: Summary of Community Participation Assurance (COMPASS) Framework, 2014-15

Measure of success

Increases in; for example, the proportion of **total tax paid voluntarily**

5. Help and education

5.1 Following the movement of the cash economy activity to the new Small Business line in November 2015, a draft communication framework for the cash and hidden economy risk was updated and finalised to realign the framework to the new business line. **The framework seeks to: reduce tolerance of and participation in the cash economy by individuals and businesses; build community confidence in the ATO's management of the cash economy risk; and increase the proportion of tax paid voluntarily by the population targeted by ATO activities.** The framework supports the cash economy strategic framework (COMPASS), and is complemented by activities that target specific groups and emerging risks identified by the ATO's risk based work.

To the layman this targeted desire for the ATO creating a means in which even the exchange of physical money between agreed parties can be interfered with is alarming and goes a way further as to the intended control over the economy as a whole rather than the friendly tax specialist eager to help mum and pop meet their assumed liabilities.

Compliance Effectiveness Methodology

<https://www.anao.gov.au/work/performance-audit/compliance-effectiveness-methodology>

The objective of the audit was to examine the application of the Australian Taxation Office's Compliance Effectiveness Methodology in evaluating the effectiveness of key compliance activities and shaping the development of strategies to promote voluntary compliance.

Summary – Introduction

4. The challenge of better measuring the effectiveness of compliance strategies is longstanding. In late 2006 the ATO established a project to research, design and implement a methodology to measure the effectiveness of the ATO's compliance activities. This approach, known as the Compliance Effectiveness Methodology (CEM), aimed to support the ATO's business intent of optimising voluntary compliance. The methodology was seen to be an invaluable tool for improving compliance and risk mitigation strategies, resource allocation, and accountability to the government and the community.

5. The CEM is based on two key elements: identification of measurable compliance objectives; and articulation and treatment of the risks to achieving them: the CEM involves four phases:

Phase 1 – articulate at risk and align it to the ATO’s business intent of optimising **voluntary** compliance, making payments under the law and building community confidence.

Audit objective and criteria

9. The objective of the audit was to examine the application of the Australian Taxation Office’s Compliance Effectiveness Methodology in evaluating the effectiveness of key compliance activities and shaping the development of strategies to promote **voluntary** compliance.

Overall conclusion

11. in 2006, the ATO developed and implemented the Compliance Effectiveness Methodology (CEM) better measure the effectiveness of its compliance activities undertaken to improve **voluntary** compliance by Australian taxpayers and to build community confidence in the administration of the tax system. The intent was to evaluate the effectiveness of tax compliance strategies in order to improve compliance strategies, treatments, resources allocation and external accountability. At the time, the ATO also hoped to extend lessons of, and thinking behind, effectiveness evaluations to the whole office. The CEM is a ‘bottom-up’ approach – evaluation discrete, priority compliance risks – with the results of these evaluations being considered in conjunction with higher-level approaches such as tax gap analysis and indicators of participation in the tax system, to provide an overall picture of the ATO’s compliance effectiveness. As at February 2014, the CEM had been applied to 80 compliance risks across all Compliance BSLs.

15. A significant proportion of the CEM evaluation examined in detail by the ANAO were either incomplete (particularly in their coverage of the non-compliant population), had sufficient data to support conclusions, or made little reference to ATO compliance activities. Also, nearly all the evaluations resulted in a positive conclusion, and had little influence in encouraging the development of strategies to further promote **voluntary** compliance. Only four of the 16 evaluations examined in detail had suggested changes to compliance strategies and treatments. These results indicate that the ATO has missed opportunities to use the CEM to substantially strengthen existing risk management processes, and consequently it has not achieved an important element of the **overall intent of the program – improved compliance strategies and treatments.**

For a law to provide true mandating and conscription to its population would not require such an intricate methodology that expressly describes that the outcome desired is that of having the people believing that this is all legitimate and not to question any aspect of the Australian Taxation Office or any type of tax process promoted as a genuine obligation or liability.

Exaction v Income Taxation

The Annotated Constitution of the Australian Commonwealth 1901

<https://adc.library.usyd.edu.au/data-2/fed0014.pdf>

* Section 164 page 425

“Taxation.”

NATURE OF TAXING POWER. – The origin of modern taxation may be traced to the **feudal aids, burdens and services originally exacted by the Crown from its tenants-in-chief.** After

property in land underwent subdivision, and new kinds of property sprang into existence, taxation became less feudal in its character, and the ancient aids, burdens and services were commuted into money grants and subsidies freely and voluntarily voted by Parliament representing the taxpayers. **Taxation may be now defined as any exaction of money or revenue, by the authority of a State, from its subjects or citizens and others within its jurisdiction, for the purpose of defraying the cost of government, promoting the common welfare, and defending it against aggression from without.** Taxation may assume various shapes, and be known by different names; thus, taxes on land, its capital or annual value = a land tax; taxes on fixtures annexed to land = a hearth tax, a house tax; taxes on goods, chattels, and commodities generally = duties of customs and duties of excise, imports; taxes on the transfer of property = registration fees and succession duties; taxes on passing over roads or along rivers = tolls; taxes on individuals = a poll tax, capitalisation tax; **taxes on the produce of property generally, as well as on the earnings of labor = income tax**; taxes on certain trades and occupations = license fees.

The term taxation covers every conceivable **exaction** which it is possible for a government to make, whether under the name tax, or under such names as rates, assessments, duties, imposts, excise, licenses, fees, tolls, &c.

* Blacks Law 4th Edition

EXACTION.

The wrongful act of an officer or other person in compelling payment of a fee or reward for his services, under color of his official authority, where no payment is due.

Between "extortion" and "exaction" there is this difference: that in the former case the officer extorts more than his due, when something is due to him; in the latter, he exacts what is not his due, when there is nothing due to him.

* Dictionary.com

exaction

the **action of demanding and obtaining something** from someone, especially a payment a sum of money exacted from someone.

* Merriam Webster's Dictionary

exaction

- 1) a: The act of process of exacting
b: **EXTORTION**
- 2) something exacted especially: **a fee, reward, or contribution demanded or levied with severity or injustice**

* Oxford Dictionary

exaction

- 1) an act of **demanding and getting something** from somebody
 - rising **tax exaction**
 - the exaction of tolls at various ports
- 2) an act of **making something bad happen to someone**
 - the **exactions imposed by military law**

The concept of taxation has many layers to consider none more so than the ability to provide the means in which the community can maintain law and order as so to protect the rights of the members of said community.

In times of peril such as war and the imposition of a foreign aggression, the governing body can and will raise a tax to protect the realm as is expressed in the declaration prior to the abolition of slavery 1833 as well as in the Annotated Constitution of the Australian Commonwealth 1901. It is widely known that WW1 and WW2 called for the people of the Commonwealth of Australia to support the war effort and the people answered that call with resounding voluntary participation and willing compliance. The World Wars are now a distant memory, but this system of voluntary taxation has now been subversively interwoven into the psyche of the people that such a tax is not only lawful but a legitimate tax that goes towards the services that keeps the engine of government running.

Law Dictionary's Define Income

* Anderson's Law Dictionary 1889

INCOME.

Sometimes, is synonymous with "profits", **the gain** as between receipts and payments.

The "income of an estate" is the profit it will yield after, deducting the charges of management, or the rent which may be obtained for the use of it.

"Rent and profits," "income," and "net income" of the estate, are equivalent expressions.

In the ordinary commercial sense, "income," especially when connecting with the word "rent," **may mean net or clear income.**

"income" is the gain which accrues from property, labor, or business.

* English Etymological Dictionary

Income.

money made through business or labor first recorded 1601.

Income tax is from 1799, first introduced in Britain as a war tax, re-introduced 1842; authorized on a national level in U.S. in 1913.

* Ballentine's Law Dictionary 3rd Edition

income.

A word having different meanings, dependant upon the connection in which it is used and the result intended to be accomplished.

For tax purposes, the gain derived from capital, from labor, or from both combined, **including profit gained** through a sale or conversion of capital assets.

In reference to a life tenant, **something produced by capital and severed from capital**, leaving the property or principal intact.

Ordinarily, but not necessary, cash or money; sometimes **taking the form of property.**

In the usual signification, **net, rather than gross, income.**

Profits earned rather than a fixed annuity.

See **gross income; net income; ordinary income**

* Black's Law Dictionary 4th Edition

INCOME.

The return in money from one's business, labor, or capital invested; gains, profits, or private revenue

The gain derived from capital, from labor or effort, or both combined, including profit or gain through sale or conversion of capital ; income is not a gain accruing to capital or a growth in the value of the investment, but is a gain, a profit, something of exchangeable value, proceeding from the property, severed from the capital, however invested or employed, and coming in, being derived, that is, received or drawn by the recipient for his separate use, benefit, and disposal.

The true increase in amount of wealth which comes to a person during a stated period of time.

* Ballentine's Law Dictionary 3rd Edition

ordinary income.

Income from regular recurring sources, such as earnings from work, interest, and dividends, as distinguished from a bonanza, winnings in a horse race, the prize won in a contest ...

Gain from regular recurring sources, such as earnings from work, interest, and dividends, as distinguished from a bonanza, winnings in a horse race, the prize won in a contest, or a capital gain realized on a sale of property.

Example of income in reality

1. How a man or woman exchanges their time and skills in the workforce for compensation cannot be either gain or profit, consideration is found in the contract to be just with both parties receiving a sort after outcome, but there is a reciprocation from one to the other which does not equate to gain or profit. The exchange is equal value.
2. A labour-hire company now contracts the man or woman out into the workforce paying the man or woman half of the amount changed to the other party, using the labour of another, and the increase in compensation received a gain or profit has been made on the initial investment. A corporation or company gains capital as it only exists on paper and exerts no time, sweat, labour, skill, etc.

Individual, Person, Company, Corporation = Non Living

Income Tax Assessment Act 1997

Section 995-1

person includes a company "The inclusion of the one is the exclusion of all others"

company means:

A body corporate; or

Any other unincorporated association or body of person;

But does not include a partnership or a *non-entity joint venture

*****individual***** means a natural person

natural person not defined

natural resource means *mineral or any other non-living resource of the land, sea-bed or sea

Law of deduction to find the individuals “legal meaning” that has no relevance to the “lawful meaning”

Income Tax Assessment Act 1997

Section 40-730(5)

Mineral includes *petroleum

1. **Mineral** can also be removed as **mineral is a non-living resource** and added verbiage.
2. **“of the land, sea-bed or sea”** can be removed as **resources are only found here**, added verbiage.
3. **natural resource = non-living resource - remove resource** from both sides of the equation.
4. **natural = non-living.**
5. **natural resource** means *mineral or any other non-living resource of the land, sea-bed or sea, carries the same definition as **natural = non-living.**
6. **company** means:
A **body corporate**; or
Any other **unincorporated association or body of person**;
But does not include a partnership or a *non-entity joint venture
7. **individual** means a **non-living (natural) body corporate (person).**
8. For use of the Income Tax Assessment Act 1997 **individual** means a **non-living body corporate.**

Acts Interpretations Act 1901

Section 2B – Definitions

individual means a **natural person.**

person: see section 2C.

2C References to **persons**

- 1) In any Act, expressions used to denote **persons generally (such as “person”, “party”, “someone”, “anyone”, “no-one”, “one”, “another” and “whoever”)**, include a **body politic or corporate** as well as an *****individual.*****
- 2) Express references in an Act to **companies, corporations or bodies corporate** do not imply that expressions in that Act, of the kind mentioned in subsection (1), do not include **companies, corporations or bodies corporate.**

With so many questions and concerns coming to the surface so quickly, I will assert that I am as of this moment rebutting the twelve (12) presumptions of law as open objection removes any presumption otherwise. Presumption of Public Record, Presumption of Public Service,

Presumption of Public Oath, Presumption of Immunity, Presumption of Summons, Presumption of Custody, Presumption of Court of Guardians, Presumption of Court of Trustees, Presumption of Government acting in two roles as Beneficiary and Executor, Presumption of Agent and Agency, Presumption of Incompetence, Presumption of Guilt,

As taken ad verbatim from King James Bible 1611 For God is no respecter of persons

Deuteronomy 16:19 Thou shalt not wrest judgment; thou shalt not respect **persons**, neither take a gift: for a gift doth blind the eyes of the wise, and pervert the words of the righteous.

Deuteronomy 1:17 Ye shall not respect **persons** in judgment; but ye shall hear the small as well as the great; ye shall not be afraid of the face of man; for the judgment is God's: and the cause that is too hard for you, bring it unto me, and I will hear it.

Deuteronomy 10:17 For the LORD your God is God of gods, and Lord of lords, a great God, a mighty, and a terrible, which regardeth not **persons**, nor taketh reward:

2 Chron. 19:7 Wherefore now let the fear of the LORD be upon you; take heed and do it: for there is no iniquity with the LORD our God, nor respect of **persons**, nor taking of gifts.

Job. 13:7 Will ye speak wickedly for God? and talk deceitfully for him? **13:8** Will ye accept his person? will ye contend for God? **13:9** Is it good that he should search you out? or as one man mocketh another, do ye so mock him? **13:10** He will surely reprove you, if ye do secretly accept **persons**.

Proverbs 24:21 My son, fear thou the LORD and the king: and meddle not with them that are given to change: **24:22** For their calamity shall rise suddenly; and who knoweth the ruin of them both? **24:23** These things also belong to the wise. It is not good to have respect of **persons** in judgment. **28:21** To have respect of **persons** is not good: for a piece of bread that man will transgress.

Lamentations 4:16 The anger of the LORD hath divided them; he will no more regard them: they respected not the **persons** of the priests, they favoured not the elders.

Acts 10:34 Then Peter opened his mouth, and said, Of a truth I perceive that God is no respecter of **persons**: **10:35** But in every nation he that feareth him, and worketh righteousness, is accepted with him.

Romans 2:11 For there is no respect of **persons** with God.

Ephesians 6:9 And, ye masters, do the same things unto them, forbearing threatening: knowing that your Master also is in heaven; neither is there respect of **persons** with him.

Colossians 3:25 But he that doeth wrong shall receive for the wrong which he hath done: and there is no respect of **persons**.

James 2:8 If ye fulfil the royal law according to the scripture, Thou shalt love thy neighbour as thyself, ye do well: **2:9** But if ye have respect to **persons**, ye commit sin,

and are convinced of the law as transgressors. **2:10** For whosoever shall keep the whole law, and yet offend in one point, he is guilty of all.

1 Peter 1:17 And if ye call on the Father, who without respect of **persons** judgeth according to every man's work, pass the time of your sojourning here in fear: **1:18** Forasmuch as ye know that ye were not redeemed with corruptible things, as silver and gold, from your vain conversation received by tradition from your fathers; **1:19** But with the precious blood of Christ, as of a lamb without blemish and without spot: **1:20** Who verily was foreordained before the foundation of the world, but was manifest in these last times for you, **1:21** Who by him do believe in God, that raised him up from the dead, and gave him glory; that your faith and hope might be in God.

As a God-fearing man, I take the word of the Lord very seriously as not to stray from the path set before us. The King James Bible is the highest law book of these lands for all modern law derives its origins from the good Book.

The parsimony principle "lex parsimoniae" is typically connected with classic Occam razor in philosophy, which states that entities should not be multiplied beyond necessity. Hence, whenever we have different explanations of the observed data, the simplest one is preferable. This comes into play when it is necessary to remind those in perceived authority that I have contract with the Crown through the Partnership Act 1890, Union with England Act 1707, Act of Settlement 1701, Bill of Rights 1688, Petition of Right 1627, Magna Carta 1297 as well as Magna Carta 1215. As this is the case and beyond contest there is no reason to acknowledge the Waste Lands Acts in which the current Australian Government Corporation asserts its authority.

Law Dictionary's Defined Income Tax

* Ballentine's Law Dictionary 3rd Edition

income tax.

A tax based on income, gross or net.

Usually regarded as an **excise rather than a property tax.**

Income tax laws do not profess to embody perfect economic theory. They ignore some things that either a theorist or a businessman would likely take into account in **determining the pecuniary condition of the taxpayer.**

* Black's Law Dictionary 4th edition

INCOME TAX.

A tax relating to the **product or income from property or from business pursuits**; a tax on the yearly profits arising from property, professions, trades, or offices; a tax on a person's income, emoluments, profits, and the like, or the **excess thereof over a certain amount.**

An income tax is not levied upon property, funds, or profits, but upon **the right of an individual or corporation to receive income or profits.**

Under various constitutional and statutory provisions, a tax on incomes is sometimes said to be an excise tax and not a tax on property, nor on business, but a **tax on the proceeds arising therefrom**, But in other cases an income tax is said to be a property and not a personal or excise tax An "excise tax" is an indirect charge for the privilege of

following an occupation or trade, or carrying on a business; while an "income tax" is a direct tax imposed upon income, and is as directly imposed as is a tax on land.

Slippery slope into wage slavery

Income Tax Assessment Act 1997

Section 3-5

* page 9

Annual Income Tax

(1) Income tax is payable for each year by each individual and company, and by some other entities.

Note 1: Individuals who are Australian residents, and some trustees, are also liable to pay Medicare levy for each year. See the *Medicare Levy Act 1986* and Part VIIB of the *Income Tax Assessment Act 1936*.

Note 2: Income tax is imposed by the *Income Tax Act 1986* and the other Acts referred to in the definition of **income tax** in section 995-1.

Section 995-1 Definitions

* page 244

income tax means income tax imposed by any of these:

- (a) the *Income Tax Act 1986*;
- (b) the *Income Tax (Diverted Income) Act 1981*;
- (c) the *Income Tax (Former Complying Superannuation Funds) Act 1994*;
- (d) the *Income Tax (Former Non-resident Superannuation Funds) Act 1994*;
- (e) the *Income Tax (Fund Contributions) Act 1989*.

Section 3-10

* page 10

Your other obligations as a taxpayer

(1) Besides paying instalments and the rest of your income tax, your main obligations as a taxpayer are:

- (a) to keep records and provide information as required by:
 - the *Income Tax Assessment Act 1936*; and
 - Division 900 (which sets out substantiation rules) of this Act; and
- (b) to lodge income tax returns as required by:
 - the *Income Tax Assessment Act 1936*.

Tax file numbers

(2) Under Part VA of the *Income Tax Assessment Act 1936*, a tax file number can be issued to you. You are not obliged to apply for a tax file number. However, if you do not quote one in certain situations:

- you may become liable for instalments of income tax that would not otherwise have been payable;
- the amount of certain of your instalments of income tax may be increased.

Section 4-1

* page 12

Who must pay income tax

Income tax is payable by each **individual and company**, and by some **other entities**.

Section 4-5

* page 12

Meaning of *you*

If a provision of this Act uses the expression **you**, **it applies to entities** generally, unless its application is expressly limited.

Note 1: The expression **you** is not used in provisions that apply **only to entities that are not individuals**. “not used, not individuals, double negative speak”

Note 2: For circumstances in which the identity of an entity that is a managed investment scheme for the purposes of the *Corporations Act 2001* is not affected by changes to the scheme, see Subdivision 960-E of the *Income Tax (Transitional Provisions) Act 1997*.

Section 4-10

* page 12-14

How to work out how much income tax you must pay

- (1) **You must pay income tax** for each *financial year.
- (2) **Your income tax** is worked out by reference to **your taxable income** for the **income year**. The income year is the same as the *financial year, except in these cases:
 - (a) for a **company**, the income year is the *previous* financial year;
 - (b) if you have an accounting period that is not the same as the financial year, each such accounting period or, for a **company**, each previous accounting period is an income year.

Note 1: The Commissioner can allow you to adopt an accounting period ending on a day other than 30 June. See section 18 of the *Income Tax Assessment Act 1936*.

Note 2: An accounting period ends, and a new accounting period starts, when a partnership becomes, or ceases to be, a VCLP, an ESVCLP, an AFOF or a VCMP. See section 18A of the *Income Tax Assessment Act 1936*.

- (3) **Work out your income tax** for the *financial year as follows:

Income tax = (**Taxable income x Rate**) – Tax offsets

Method statement

Step 1. Work out **your taxable income** for the income year.

To do this, see section 4-15.

Step 2. Work out your basic income tax liability on **your taxable income** using:

- (a) the income tax rate or rates that apply to you for the income year; and
- (b) any special provisions that apply to working out that liability.

See the *Income Tax Rates Act 1986* and section 4-25.

Step 3. Work out **your** tax offsets for the income year. A **tax offset** reduces the amount of **income tax you have to pay**.

For the list of tax offsets, see section 13-1.

Step 4. Subtract your *tax offsets from your basic income tax liability. The result is how much income tax you owe for the *financial year.

Note 1: Division 63 explains what happens if your tax offsets exceed your basic income tax liability. How the excess is treated depends on the type of tax offset.

Note 2: Section 4-11 of the *Income Tax (Transitional Provisions) Act 1997* (which is about the temporary budget repair levy) may increase the amount of income tax worked out under this section.

Income tax worked out on another basis

(4) For some entities, some or all of their income tax for the *financial year is worked out by reference to something other than **taxable income** for the income year.

See section 9-5.

Income Tax Assessment Act 1936

6 Interpretations

* page 1- 21

agent includes:

- (a) every person who in Australia, for or on behalf of any person out of Australia holds or has the control, receipt or disposal of any money belonging to that person; and “potentially what the ATO really is”
- (b) every person declared by the Commissioner to be an agent or the sole agent of any person for any of the purposes of this Act.

income from personal exertion or income derived from personal exertion

means **income consisting of earnings, salaries, wages, commissions, fees, bonuses, pensions, superannuation allowances, retiring allowances and retiring gratuities, allowances and gratuities** received in the capacity of **employee** or in relation to any **services rendered**, the proceeds of **any business carried on by the taxpayer either alone or as a partner with any other person**, any amount received as a bounty or subsidy in carrying on a business, any amount that is included in the **assessable income of the taxpayer** by reason of section 393-15 of Schedule 2G, the **income from any property** where that income forms part of the emoluments of any office or employment of profit held by the **taxpayer**, and any **profit arising from the sale by the taxpayer of any**

property acquired by him for the purpose of **profit-making** by sale or from the carrying on or carrying out of **any profit-making** undertaking or scheme, but does not include:

- (a) interest, unless the **taxpayer's** principal business consists of the lending of money, or unless the interest is received in respect of a debt due to the **taxpayer** for goods supplied or services rendered by him in the course of his business; or
- (b) rents, dividends or non-share dividends.

income from property or **income derived from property** means **all income not being income from personal exertion**.

income tax or **tax** means **income tax imposed** as such by any Act, as assessed under this Act, but, except in section 260, does not include mining withholding tax or withholding tax.

person includes a company.

taxpayer means a **person deriving income or deriving profits or gains of a capital nature**. "finally found what a taxpayer really is as well as the above property derived income of a capital gain nature"

Although a deliberate coverup has taken place here with a methodical attempt to distract and distort, the reality of income tax being only that applied to capital gain and profit from business venture and property. To recap, individual has the same definition as person in that it is not the lawful definition of natural person, assessable income, taxable income, ordinary income remains undefined much the same as income. The use of the word "you" is deceptive with it only having true relation to persons which is also the case for taxpayer.

A man or woman can not make any capital gain or profit from working a 9-5, especially when the principle component of loses "cost of living", is in no way factored in. Ordinary Income and Statutory Income are failed in defining which equates to nothing being considered assessable income also not defined, making all income exempt income.

Case Law: Long v Rasmussen, 281 F. 236, at 238

<https://casetext.com/case/long-v-rasmussen>

"The revenue laws are a code or system in regulation of tax assessment and collection. **They relate to taxpayers, and non-taxpayers. The latter are without their scope. No procedure is prescribed for non-taxpayers, and no attempt is made to annul any of their rights and remedies in due course of law.** With them Congress does not assume to deal, and they are neither of the subject nor of the revenue laws".

It may seem strange to be using United States case law as evidence for an Australian matter, but the lawful basis applies. It is unknown to many that the Internal Revenue Service and the Australian Taxation Office are intimately linked as far as if the ATO does not have the required form an IRS form can be used in its place and be accepted. It is the same reason that US tax case law can also be used here in Australia as precedence as like the tax services Australia is also joined closely with the United States, so far so that the corporation known as Australia in its many forms and subsidiaries, can be found as registered government entities on the US Securities and Exchange Commission, more on this later.

Australia not what it seems

Income Tax Assessment Act 1997

* 960-505 page 90

Meaning of Australia

Territories

- (1) **Australia**, when used in a **geographical sense**, includes each of the following:
- (a) Norfolk Island;
 - (b) the Coral Sea Islands Territory;
 - (c) the Territory of Ashmore and Cartier Islands;
 - (d) the Territory of Christmas Island;
 - (e) the Territory of Cocos (Keeling) Islands;
 - (f) the Territory of Heard Island and the McDonald Islands.

Note: Section 15B of the *Acts Interpretation Act 1901* provides that an Act is taken to have effect in the coastal sea of Australia as if the coastal sea were part of Australia.

Offshore areas

- (2) **Australia**, when used in a **geographical sense**, includes an offshore area for the purposes of the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*.

Note 1: The offshore area includes all things located in that area, including all installations and structures such as oil and gas rigs. The area also extends to the airspace over, and the sea-bed and subsoil beneath, that area.

Note 2: The offshore area includes the exclusive economic zone and the continental shelf of Australia

Act Interpretations Act 1901

2B Definitions

* page 4-5

Australia means the Commonwealth of Australia and, when used in a **geographical sense**, includes Norfolk Island, the Territory of Christmas Island and the Territory of Cocos (Keeling) Islands, but does not include any other external Territory.

Note: See also section 15B.

Commonwealth means the Commonwealth of Australia and, when used in a **geographical sense**, includes Norfolk Island, the Territory of Christmas Island and the Territory of Cocos (Keeling) Islands, but does not include any other external Territory.

Note: See also section 15B.

State means a State of the Commonwealth.

territorial sea has the same meaning as in the *Seas and Submerged Lands Act 1973*.

Territory, Territory of the Commonwealth, Territory under the authority of the Commonwealth or Territory of Australia means a Territory referred to in **section 122 of the Constitution**.

15B Application of Acts in coastal sea

* page 26-27

Coastal sea of Australia

- (1) An Act is taken to have effect in, and in relation to, the **coastal sea of Australia** as if that **coastal seas were part of Australia**.
- (2) A reference in an Act to **Australia, or to the Commonwealth**, is taken to **include a reference to the coastal sea of Australia**.

Coastal sea of external Territory

- (3) An Act that is in force in an **external Territory** is taken to have effect in, and in relation to, the **coastal sea of the Territory** as if that **coastal seas were part of the Territory**.
- (3A) A reference in an Act to all or any of the external Territories (whether or not one or more particular Territories are referred to) is taken to **include a reference to the coastal sea of any Territory** to which the reference relates.

Definition

- (4) In this section, coastal sea:
 - (a) in relation to **Australia, means**:
 - (i) the **territorial sea of Australia**; and
 - (ii) the sea on the landward side of the territorial sea of Australia and not within the limits of a State or internal Territory; and **includes the airspace over, and the sea-bed and subsoil beneath, any such sea**; and
 - (b) in relation to an external Territory, means:
 - (i) the **territorial sea adjacent to the Territory**; and
 - (ii) the sea on the landward side of the territorial sea adjacent to the Territory and not within the limits of the Territory; and **includes the airspace over, and the sea-bed and subsoil beneath, any such sea**.

16 References to the Sovereign

* page 28

In any Act references to the **Sovereign reigning** at the time of the passing of such Act, or to the **Crown**, shall be construed as references to the Sovereign for the time being.

Seas and Submerged Lands Act 1973, as amended by the Maritime Legislation Amendment Act 1994

https://www.un.org/depts/los/LEGISLATIONANDTREATIES/PDFFILES/aus_1994_sea_act.pdf

An Act relating to **Sovereignty in respect of certain Waters of the Sea and in respect of the Airspace over, and the Seabed and Subsoil beneath, those Waters and to Sovereign Rights in respect of the Continental Shelf and the Exclusive Economic Zone** and to certain rights of control in respect of the Contiguous Zone.

Preamble

WHEREAS a belt of sea adjacent to the coast of Australia, known as the territorial sea, and the airspace over the territorial sea and the bed and subsoil of the territorial sea, are within the sovereignty of Australia.

AND WHEREAS Australia as a coastal State has:

- (a) Sovereign rights in respect of the waters, the seabed and the subsoil that constitute the exclusive economic zone of Australia for the purposes of:
 - (i) Exploring the zone; and
 - (ii) Exploiting, conserving and managing the natural resources of the zone; and
- (b) Sovereign rights with regard to other activities for the economic exploitation and exploration of the exclusive economic zone of Australia, such as the production of energy from water, currents and winds; and
- (c) Jurisdiction in accordance with international law in relation to:
 - (i) The establishment and use of artificial islands, installations and structures in the exclusive economic zone; and
 - (ii) Marine scientific research in the exclusive economic zone; and
 - (iii) The protection and preservation of the marine environment in the exclusive economic zone; and
- (d) Other rights and duties in relation to the exclusive economic zone provided for in the United Nations Convention on the Law of the Sea:

AND WHEREAS Australia as a coastal State has sovereign rights in respect of the continental shelf (that is to say, the seabed and subsoil of certain submarine areas adjacent to its coast but outside the area of the territorial sea) for the purpose of exploring it and exploiting its natural resources:

AND WHEREAS Australia as a coastal State has the right under international law to exercise control within a contiguous zone to:

- (a) Prevent infringements of customs, fiscal, immigration or sanitary laws within Australia or the territorial sea of Australia;
- (b) To punish infringements of those laws: BE IT THEREFORE ENACTED by the Queen, the Senate and the House of Representatives of Australia, as

Part I Preliminary Interpretation

3.

- (1) In this Act, unless the contrary intention appears:

"Australia" includes the Territories to which this Act extends;

"continental shelf" has the same meaning as paragraph 1 of article 76 of the Convention;

"contiguous zone" has the same meaning as in article 33 of the Convention;

"exclusive economic zone" has the same meaning as in articles 55 and 57 of the Convention;

"territorial sea" has the same meaning as in articles 3 and 4 of the Convention;

"the Convention" means the United Nations Convention on the Law of the Sea done at Montego Bay on 10 December 1982 (Parts II, V and VI of which are set out in the Schedule).

- (2) In this Act, including section 6, a reference to the territorial sea of Australia is a reference to that territorial sea so far as it extends from time to time. (2A) In this Act, including section 10A, a reference to the exclusive economic zone of Australia is a reference to that zone so far as it extends from time to time.

- (3) In this Act, including section 11, a reference to the continental shelf of Australia is a reference to that continental shelf so far as it extends from time to time.
- (3A) In this Act, including section 13A, a reference to the contiguous zone of Australia is a reference to that zone so far as it extends from time to time.
- (4) Where a Proclamation is in force under section 7, the territorial sea of Australia shall, for all purposes of this Act, be taken to extend to the limits declared by that Proclamation.
- (4A) If a Proclamation is in force under section 10B, the exclusive economic zone of Australia is taken, for all purposes of this Act, to extend to the limits declared by that Proclamation.
- (5) Where a Proclamation is in force under section 12, the continental shelf of Australia shall, for all purposes of this Act, be taken to extend to the limits declared by that proclamation.
- (5A) If a Proclamation is in force under section 13B, the contiguous zone of Australia is taken, for all purposes of this Act, to extend to the limits declared by that Proclamation.

Extension to Territories

- 4. This Act extends to all the Territories.

Part II Sovereignty, Sovereign Rights and Rights of Control

Division 1 - The territorial sea

Interpretation

- 5. In this Division, "the territorial sea" means the territorial sea of Australia.

Sovereignty in respect of territorial sea

- 6. It is by this Act declared and enacted that the sovereignty in respect of the territorial sea, and in respect of the airspace over it and in respect of its bed and subsoil, is vested in and exercisable by the Crown in right of the Commonwealth.

United Nations Convention of the Law of the Sea

https://www.un.org/depts/los/convention_agreements/texts/unclos/unclos_e.pdf

Article 3 page 27 Breadth of the territorial sea

Every State has the right to establish the breadth of its territorial sea up to a limit not exceeding 12 nautical miles, measured from baselines determined in accordance with this Convention.

Article 4 page 27 Outer limit of the territorial sea

The outer limit of the territorial sea is the line every point of which is at a distance from the nearest point of the baseline equal to the breadth of the territorial sea.

Commonwealth of Australia Constitution Act 1901

Section 122

page 29

Government of territories.

The Parliament may make laws for the government of any territory surrendered by any State to and accepted by the Commonwealth, or of any territory placed by the Queen under the authority of and accepted by the Commonwealth, or otherwise acquired by the Commonwealth, and may allow the representation of such territory in either House of the Parliament to the extent and on the terms which it thinks fit.

Income Tax Assessment Act 1936

6 Interpretations

non-resident means a **person who is not a resident of Australia.**

resident or **resident of Australia** means:

- (a) **a person, other than a company**, who **resides in Australia** and includes a person:
 - (i) whose domicile is in Australia, unless the Commissioner is satisfied that his **permanent place of abode is outside Australia**;
 - (ii) who has actually been in Australia, continuously or intermittently, during more than one-half of the year of income, unless the Commissioner is satisfied that his **usual place of abode is outside Australia and that he does not intend to take up residence in Australia**; or
- (iii) who is:
 - (A) a member of the superannuation scheme established by deed under the Superannuation Act 1990; or
 - (B) an eligible employee for the purposes of the Superannuation Act 1976; or
 - (C) the spouse, or a child under 16, of a person covered by sub-subparagraph (A) or (B); and
- (b) **a company which is incorporated in Australia**, or which, not being incorporated in Australia, carries on business in **Australia**, and has either its central management and control in **Australia**, or its voting power controlled by shareholders who are **residents of Australia**.

Australia in no definition or interpretation includes the mainland, which from now will be referred to as Terra Australis. It can now be demonstrated that Australia in a geographical sense is largely out in the marine zone of economic claim. It is hard to believe that twenty-six million Australian Citizens are swimming out in this maritime zone and not here on the land of Terra Australis. The Citizenship Act 1948 and 2007 will require a closer look by many in terms of “subjects” as well as “nationals”, I would rightly assume neither of these standings would warrant unlawful and malicious over taxation.

It calls into question how one could be considered an Australian resident for the purposes of taxation using the very geographical definitions repeated in the legislation as well as international conventions.

With many unusual happenings taking place in 1973 including potentially the creation of the ATO, the Seas and Submerged Lands Act 1973 reads much like a constitution for the maritime administration zone that has been widely defined over and over.

What is the ATO?

High Court of Australia Dooney v Henry [2000]

HCA44 24 August 2000

2. the Defendant (the Applicant) (taxpayer) has issued a summons seeking orders substantiating as follows:
The statement of claim be struck out on the ground that the Plaintiff (Commissioner of Taxation) has no standing to bring the action
6. There then follows an allegation, purportedly supported by a number of particulars, which need not be repeated, that the Australian Taxation Office is a body without a legal existence.
7. This last allegation, and the misconceived claim for relief in respect of it (prayer 5), can be immediately disposed of. **The Australian Taxation Office is not a legal personality, the Applicant (Commissioner of Taxation) does not contend that it is, and whether the Australian Taxation Office is**, or is not a legal personality, is not a matter of the slightest relevance to any issue or efficacious remedy that might be available to the Respondent

The Australian Taxation Office has no status and standing in the court, but the ATO was not the Applicant or Respondent to counterclaim, but the Commissioner of Taxation does have status and standing in court.

Dictionary.com

nonlegal

Not related to, qualified for, or phrased in the manner of the practice of law (distinguished from illegal): a nonlegal explanation

illegal

Forbidden by law or statute, contrary to or forbidden by official rules, regulations, etc

nonlegal entity includes a trust or partnership

A nonlegal entity cannot sue or be sued in its own name as it has no legal status and standing.

The Australian Taxation Office is an unincorporated association (not registered), the ATO is a Trust, and the Commissioner of Taxation is the Trustee of the ATO Trust. Using simple ABN search, ASIC registration and Dun & Bradstreet (US SEC registry). It is these official business registry databases the Australian Taxation Office legitimacy comes under serious question.

<https://abr.business.gov.au/ABN/View?abn=51824753556>



ABN Lookup > Search > Current details for ABN 51 824 753 556

Current details for **ABN 51 824 753 556**



Current details | Historical details | Pdf | Print | Email

ABN details help

Entity name:	AUSTRALIAN TAXATION OFFICE
ABN status:	Active from 01 Nov 1999
Entity type:	Commonwealth Government Entity
Goods & Services Tax (GST):	Registered from 01 Jul 2000
Main business location:	NSW 2640



Business name(s) help

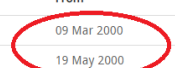
Business name	From
Ultimate Holding for all Company	03 Dec 2022



Trading name(s) help

From 1 November 2023, ABN Lookup will not display trading names and will only display registered business names. For more information, click [help](#).

Trading name	From
AUSTRALIAN TAXATION OFFICE	09 Mar 2000
AUSTRALIAN TAXATION OFFICE-SUPERANNUATION GROUP	19 May 2000



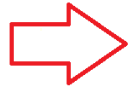
Deductible gift recipient status

Commonwealth Government Entity

Not entitled to receive tax deductible gifts

According to the [A New Tax System \(Australian Business Number\) Act 1999](#), **government entity** means:

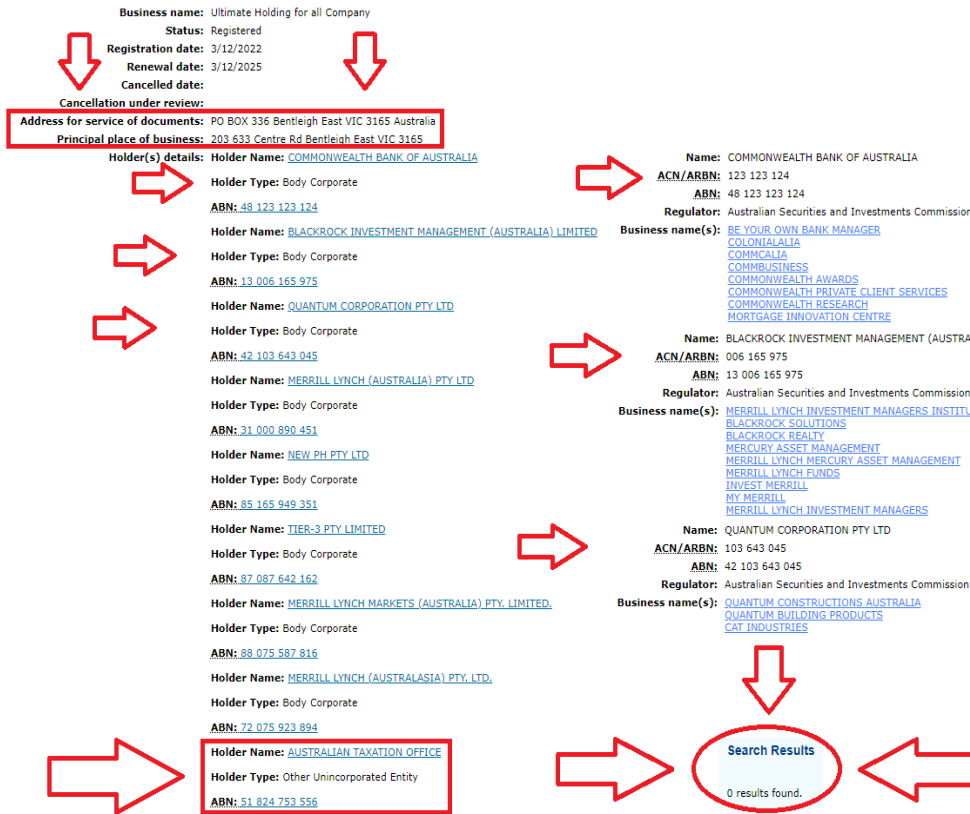
ABN last updated: 03 Dec 2022



- (a) a Department of State of the Commonwealth; or
- (b) a Department of the Parliament established under the *Parliamentary Service Act 1999*; or
- (c) an Executive Agency, or Statutory Agency, within the meaning of the *Public Service Act 1999*; or
- (d) a Department of State of a State or Territory; or
- (e) an organisation that:
 - (i) is not an entity; and
 - (ii) is either established by the Commonwealth, a State or a Territory (whether under a law or not) to carry on an enterprise or established for a public purpose by an Australian law; and
 - (iii) can be separately identified by reference to the nature of the activities carried on through the organisation or the location of the organisation;
 whether or not the organisation is part of a Department or branch described in paragraph (a), (b), (c) or (d) or of another organisation of the kind described in this paragraph

https://connectonline.asic.gov.au/RegistrySearch/faces/landing/bySearchId.jspx?searchId=664259634&searchIdType=BUSN&_adf.ctrl-state=2jauy74n4_15

Time Sensitive



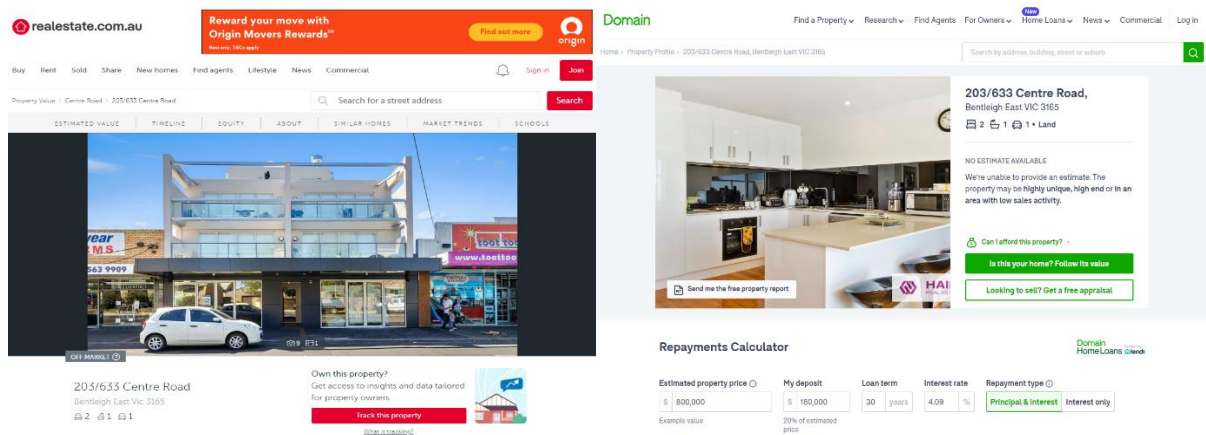
The first point of interest for the ASIC link from the Australian Taxation Office is the postage address - PO Box 336 Bentleigh East VIC 3165 Australia, this will come up soon. The Principal place of business 203 633 Centre Rd Bentleigh East VIC 3165 is found with a search to be not a place of business but a two-bedroom apartment that is up for rent.

Realestate.com

<https://www.realestate.com.au/property/flat-203-633-centre-rd-bentleigh-east-vic-3165>

Domain.com

<https://www.domain.com.au/property-profile/203-633-centre-road-bentleigh-east-vic-3165>



The number of various financial institutions on this list along with the Australian Taxation Office demonstrates that this is not a Commonwealth Government Entity as displayed on the ABN page previously. Holder type for the ATO has now changed to display Other Unincorporated Entity, this inconsistency in entity structure is consistent for the ATO to be a

Time Sensitive

Private Trust held in private hands making it no Commonwealth Government Entity. When the ATO is selected no results are found, as the ATO is unregistered.

Holder Name: [BANK OF AMERICA, NATIONAL ASSOCIATION](#)
Holder Type: Body Corporate
ABN: [51 064 874 531](#)

Holder Name: [The Trustee for Patricia Holdings Trust](#)
Holder Type: Other Unincorporated Entity
ABN: [43 264 414 938](#)

Holder Name: [The Trustee for Zarina Khan](#)
Holder Type: Other Unincorporated Entity
ABN: [57 546 148 758](#)

Holder Name: [Share Call Up ZARINA Shares](#)
Holder Type: Joint Venture
ABN:

Organisational representative(s): **Name:** Share Call Up ZARINA Shares
Start Date: 02/10/1993
Name: ZARINA KHAN
ABN: [38810455847](#)
Start Date: 03/12/2022
Name: James Edward Chalmers
Start Date: 03/12/2022

Debtor representative(s): not applicable
Notified successor(s): not applicable
Regulator: Australian Securities and Investments Commission

Former State/Territory registration details
Former identifier:
Former State/Territory:

Going back to the ASIC page from earlier down the page the Organisational representative(s) are named to be ZARINA KHAN and James Edward Chalmers, an unknown all caps business entity and presumably the Federal Treasurer. ZARINA KHAN needs to be remembered.

The screenshot shows the ASIC database entry for the Australian Taxation Office (ATO). It is categorized as a 'Non Registered Entity'. The summary table provides the following details:

Non Registered Entity Summary	
Name:	AUSTRALIAN TAXATION OFFICE
ABN:	
Status:	Not Registered-Organisations Of Type 'Nonc','Nret'
Type:	Non Registered Entity (Nret)
Regulator:	Australian Securities & Investments Commission

Searching the Unlimited Holding for all Company ABN it is revealed to be named The Trustee to Zarina Khan as well as being a Hybrid Trust. This Hybrid Trust structure is the reason that the ATO is not registered on ASIC and that many a judge as well as ATO representative have confirmed that the ATO is not a legal personality/entity, as it is in a nonlegal Hybrid Trust/Private Trust arrangement, webbed deeply within what and whoever Zarina Khan may be.

When searching the business names for Unlimited Holding for all Company, the postal address mentioned previously, PO Box 336 Bentleigh East VIC 3165 Australia, is reoccurring. A second name begins to surface, Ameen Khan, and like the Unlimited Holding for all Company, the Principal business address is 203 633 Centre Rd Bentleigh East VIC 3165 - far too many coincidences.

<https://abr.business.gov.au/ABN/View?abn=57546148758>

Current details for ABN 57 546 148 758

ABN details

Entity name:	The Trustee for Zarina Khan
ABN status:	Active from 01 Jul 2022
Entity type:	Hybrid Trust
Goods & Services Tax (GST):	Registered from 13 Oct 2022
Main business location:	VIC 3165

Business name(s)

Business name	From
SHIRLEY KAI KHENG KHAN GOH	27 Dec 2022
Eor Zarina Khan	26 Dec 2022
of queensland	26 Dec 2022
sur khan	26 Dec 2022
Australian Company Number 090 446 487	25 Dec 2022
Ultimate Holding for all Company	03 Dec 2022
Zarina	05 Oct 2022
Zarina Khan	01 Oct 2022
SE ZARINA AND AMEEN KHAN	15 Aug 2022
Ameen Khan	29 Jun 2022
AZZ K & co. consultancy	31 Mar 2022

Deductible gift recipient status

Hybrid Trust

Not entitled to receive tax deductible gifts

A hybrid trust is a trust that is not a fixed trust but in which a person or persons have fixed entitlements to income or capital of the trust during the income year. That is, the trustee may have some discretion to distribute some part of the income and/or capital, while entitlement to some part of the income and/or capital is fixed under the trust deed.

ABN last updated: 27 Dec 2022

Although unusual that a government entity would require an ABN and ASIC registry, the Australian Taxation Office stands alone in it has the business name that links to many other entities. Centrelink, Medicare, courts, schools, hospitals, Local Government, Police and Fire Departments when searched had no affiliated business name that linked to any type of Trust.

Like many of the above government services the Australian Taxation Office is registered with the United States Securities and Exchange Commission. Why a supposed sovereign nation would be registered on the exchange of another nation in the form of a company remains a secret to the Australian people.

<https://www.dnb.com/business-directory/company-profiles.australian-taxation-office.32da635883f29d56b84ab926a12d16f5.html>

	INDUSTRY	LOCATION TYPE	COUNTRY/REGION	SALES REVENUE
AUSTRALIAN TAXATION OFFICE <small>Business Credit Reports</small>	Government Sector	Parent	Canberra, AUSTRALIAN CAPITAL TERRITORY, Australia	\$102M
AUSTRALIAN TAXATION OFFICE <small>Business Credit Reports</small>	Government Sector	Branch	MELBOURNE, VICTORIA, Australia	\$3.5M

The ATO located in the ACT appears as the “parent”, with each other capital city having its own ATO listed as “branch”. Franchise will use the corporate terms “parent/branch” to indicate the HQ and its subsidiaries.

The ATO is listed as a company in the government sector, this illustrates the ATO is an agent or agency. For a company to be operating without registration would be illegal unless the company was a private entity or nonlegal not to be confused with illegal.



The evidence is stacking up that neither the Australian Taxation Office nor the Commonwealth Government of Australia is a de jure legitimate democratic representative beholden to the Commonwealth of Australia Constitution 1901. Both Dick Yardley in his ground breaking book “Australian Political & Religious Leaders TREASON Treachery & Sabotage” and David Walters Petition of Right presented to Queen Elizabeth and the High Court of Australia, backs up Dick Yardley’s findings with the added prima facie evidence of the Petition not being rebutted in the High Court instead putting his case on a permanent stay.

David Walter Petition

<https://australianpublicnotices.com/wp-content/uploads/asgarosforum/815/David-Walter-Petition-of-Right.pdf>

Australian Treasury

<https://treasury.gov.au/foi/documents-relating-to-registration-with-the-sec>



Australian Government
The Treasury



Ministers | Careers | Contact | Subscribe

Policy Topics | Publications | Consultations | Reviews and inquiries | Media | The Department

Home > Australian Government guarantee of debt securities

Australian Government guarantee of debt securities

Date: 30 June 2017

Downloads

[Document 1](#) - PDF 2.8 MB

Attached are documents concerning the registration with the US Securities and Exchange Commission of the Australian Government as guarantor of debt securities of Australian authorised deposit taking institutions.

Securities and Exchange Commission

https://treasury.gov.au/sites/default/files/2019-03/FOI_2117_T198654.pdf

As filed with the Securities and Exchange Commission on 29 June 2009

Registration Statement No. 333-157373

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

AMENDMENT NO. 2
TO
REGISTRATION STATEMENT
UNDER
SCHEDULE B OF
THE SECURITIES ACT OF 1933

Commonwealth of Australia

(Name of Registrant)

MR. DAVID PEARL
Minister - Counsellor (Economic)
Australian Embassy
1601 Massachusetts Avenue, N.W.
Washington, D.C. 20036

*(Name and address of Authorised Agent of the Registrant in the United States
to receive notices and communications from the Securities and Exchange Commission)*

It is requested that copies of notices and communications from the Securities and Exchange Commission be sent to:

ADRIAN J.S. DEITZ, ESQ.
Skadden, Arps, Slate, Meagher & Flom
Level 13
131 Macquarie Street
Sydney, NSW 2000
Australia

<https://www.greataustralianparty.com.au/wp-content/uploads/2022/12/Australis-Commonwealth-DUNS-numbers.pdf>

COMPANY NAME	ADDRESS	DUNS Number
COMMONWEALTH OF AUSTRALIA	1601 MASSACHUSETTS AVE NW, Washington, DC	829825376
Commonwealth Of Australia in Washington, DC is a private company categorized under Embassies. Our records show it was established in and incorporated in District of Columbia. Commonwealth Of Australia also does business as Embassy Of Australia . Australia Embassy also does business as The Australian Trade Commission .		
COMMONWEALTH OF AUSTRALIA	4623 FEAGAN ST, HOUSTON, TX & 1990 Post Oak Boulevard # 1100, Houston, TX 77056-3818	872785600
The Commonwealth Of Australia in Houston, TX is a private company categorized under Consulates. Our records show it was established in and incorporated in Texas. Consulate General of Australia also does business as Australian Consulate , Commonwealth Of Australia .		
COMMONWEALTH OF AUSTRALIA	401 ANDOVER PARK E, TUKWILA, WA	008847312
Consulate General of Australia in Tukwila, WA is a private company categorized under Consulates. Our records show it was established in and incorporated in Washington. Consulate General of Australia also does business as Consulate Of Australia , Commonwealth Of Australia .		
COMMONWEALTH OF AUSTRALIA	2 E 61ST ST, NEW YORK, NY	009220700
Consulate General of Australia in New York, NY is a private company categorized under Consulates. Our records show it was established in and incorporated in New York. Consulate General of Australia also does business as Australian Consulate , Commonwealth Of Australia .		
COMMONWEALTH OF AUSTRALIA	BUILDING 279 HORNET DRIVE, HAZELWOOD, MO	139433163
The company's line of business includes <i>Foreign Air Force</i> . A.K.A.: Royal Australia Airforce		
THE COMMONWEALTH OF AUSTRALIA	029 CENTURY PARK E # 3160, LOS ANGELES, CA	095129664
Consulate General of Australia in Los Angeles, CA is a private company categorized under Trade Commission, Government. Our records show it was established in and incorporated in California. Consulate General of Australia also does business as Australian Consulate General , The Commonwealth Of Australia		
THE COMMONWEALTH OF AUSTRALIA	123 N WACKER DR STE 1330, CHICAGO, IL	614143803
The Commonwealth Of Australia also does business as Australian Consulate General . Consulate General of Australia in Chicago, IL is a private company categorized under Secretarial Services. Our records show it was established in and incorporated in Illinois. Consulate General of Australia also does business as Dupree Reporting Service .		
THE COMMONWEALTH OF AUSTRALIA	1990 POST OAK BLVD # 1100, HOUSTON, TX	786372938
The Commonwealth Of Australia in Houston, TX is a private company categorized under Consulates. Our records show it was established in and incorporated in Texas. The Commonwealth Of Australia also does business as Australian Consulate .		
THE COMMONWEALTH OF AUSTRALIA	1000 BISHOP ST Penthouse, HONOLULU, HI	805621083
The Commonwealth Of Australia also does business as Australian Consulate General . Consulate General of Australia in Honolulu, HI is a private company categorized under Federal Government International Affairs		

COMPANY NAME	ADDRESS	DUNS Number
THE COMMONWEALTH OF AUSTRALIA	150 E 42ND ST FL 33, NEW YORK, NY	076833979
Consulate General of Australia in New York, NY is a private company categorized under Consulates. Our records show it was established in and incorporated in New York. Consulate General of Australia also does business as Australian Consulate , The Commonwealth Of Australia .		
THE COMMONWEALTH OF AUSTRALIA	350 S GRAND AVE STE 2360, LOS ANGELES, CA	141227178
The company's line of business includes Trade Office. A.K.A.: Queensland Government Trade , Queensland Government Office also does business as Queensland Government Trade , The Commonwealth Of Australia , Queensland Government Office in Los Angeles, CA is a private company categorized under International Affairs. Our records show it was established in and incorporated in California.		
THE COMMONWEALTH OF AUSTRALIA	2125 DESERT PINES ST, LAS VEGAS, NV	197941029
The company's line of business includes Consulate. A.K.A.: Australian Trade Commission , Australian Consulate , Australian Trade Commission in Las Vegas, NV is a private company categorized under Importers.		
THE COMMONWEALTH OF AUSTRALIA	303 PEACHTREE ST STE 2920, ATLANTA, GA	838691251
The Commonwealth Of Australia in Atlanta, GA is a private company categorized under Consulates. Our records show it was established in and incorporated in Georgia. The Commonwealth Of Australia also does business as Australian Consulate General .		
AUSTRALIA, COMMONWEALTH OF	1601 MASSACHUSETTS AVE NW, WASHINGTON, DC 200362235	083508747
AUSTRALIA, COMMONWEALTH OF	4623 FEAGAN ST, HOUSTON, TX	872785600
Consulate General of Australia in Houston, TX is a private company categorized under Consulates. Our records show it was established in and incorporated in Texas. Consulate General of Australia also does business as Australian Consulate , Commonwealth Of Australia .		
AUSTRALIA, COMMONWEALTH OF (INC) <i>[note: spelling is correct]</i>	1601 MASSACHUSETTS AVE NW, WASHINGTON, DC 200362235	609129390 & 025336392
Australia, Commonwealth Of (Inc) in Washington, DC is a private company categorized under Merchandise Brokers. Our records show it was established in and incorporated in District of Columbia. Australia, Commonwealth Of (Inc) also does business as Australian Education Office .		
AUSTRALIA	611 N LARCHMONT BLVD, LOS ANGELES, CA	058924276
Australia in Los Angeles, CA is a private company categorized under Consulates. Our records show it was established in 2010 and incorporated in California. The company's line of business includes International Affairs .		
RESERVE BANK OF AUSTRALIA	505 5TH AVE STE 1601, NEW YORK, NY	948219324
Reserve Bank Of Australia in New York, NY is a private company categorized under Foreign Bank and Branches and Agencies. Our records show it was established in and incorporated in New York.		

Public or Private?

FOI request 27 April 1999 Douglas J Cameron

With regards the creation of the Australian Taxation Office (AT) I was able to ascertain that the ATO was created as a **branch of the Commonwealth Public Services** by an **executive Instrument in 1973**

An extensive search of the ATO library and records management system failed to identify any document relevant to this part of your request. Similarly, enquiries to the **Commissioners office, People and Structure Branch, the Delegations and Authorisations Office and the Parliamentary Business Unit did not identify any document.**

On the advice of the **Australian Government Solicitors Office** I contacted the **Office of the Official secretary to the Governor-General** in an attempt to identify, and obtain a copy of the **executive instrument**. This office referred me to the **Federal Executive Council** who then suggested I contact the **Australian Archives**. **A detailed search by all offices failed to locate the relevant document.**

Accordingly, I am obliged in terms of **section 24A** of the Act to deny access to this part of your application on the grounds that I was **not able to locate the requested document**.

The extensive search of government archives demonstrates that the Australian Taxation Office (ATO) foundational documents are not linked with the Commonwealth Public Services. They are not lost; they are kept in the Private, off the Public government and archive records demonstrating that the Australian Taxation Office is a Private Nonlegal entity with private parties holding the executive instrument that created the ATO, including the minutes of meetings relating to the creation of the ATO.

If it was discovered that the ATOs executive instrument and creation documents had been lost, the personnel involved could have taken the matter to the court and had the missing trust (entity) deeds, using copies of financial statements and minutes of meetings for the trust (entity) to have the court reconstitute the trust (entity) deed, to establish the original trust corpus and the original trustees and the beneficiaries. All government offices in which this request passed through are all high-ranking lawyers, some to the level of Queen's Counsel, that know the importance of such documents being correctly stored in the government archive. The clear and obvious intention of the officers is to keep these documents archived away in the private and out of the reach of FOI requests

Several of my own FOI requests brought back to me zero documents and/or the information I requested. Those requests were for the very basic pieces of evidence that the Australian Taxation Office is in fact a Government Department created in the correct and true way through the Parliament, Executive Council, Royal Assent, ratified through the High Court and Gazetted for the people to learn of their new government department, created to serve the people.

FREEDOM OF INFORMATION ACT 1982 - SECT 24

[http://classic.austlii.edu.au/au/legis/cth/consol_act/foia1982222/s24.html#:~:text=Power%20to%20refuse%20request%2D%2Ddiversion%20of%20resources%20etc.,-\(1\)%20if%20an&text=\(b\)%20if%2C%20after%20the,in%20accordance%20with%20the%20request.](http://classic.austlii.edu.au/au/legis/cth/consol_act/foia1982222/s24.html#:~:text=Power%20to%20refuse%20request%2D%2Ddiversion%20of%20resources%20etc.,-(1)%20if%20an&text=(b)%20if%2C%20after%20the,in%20accordance%20with%20the%20request.)

Power to refuse request--diversion of resources etc.

- (1) If an agency or Minister is satisfied, when dealing with a request for a document, that a practical refusal reason exists in relation to the request (see section 24AA), the agency or Minister:
 - (a) must undertake a request consultation process (see section 24AB); and
 - (b) if, after the request consultation process, the agency or Minister is satisfied that the practical refusal reason still exists--the agency or Minister may refuse to give access to the document in accordance with the request.
- (2) For the purposes of this section, the agency or Minister may treat 2 or more requests as a single request if the agency or Minister is satisfied that:
 - (a) the requests relate to the same document or documents; or
 - (b) the requests relate to documents, the subject matter of which is substantially the same.

*** Interpretations**

"agency" means a Department, a prescribed authority or a Norfolk Island authority.

"prescribed authority" means:

- (a) a body corporate, or an unincorporated body, established for a public purpose by, or in accordance with the provisions of, an enactment or an Order-in-Council, other than:
 - i. an incorporated company or association; or
 - ii. a body that, under subsection (2), is not to be taken to be
 - iii. a prescribed authority for the purposes of this Act; or
 - iv. the Australian Capital Territory House of Assembly; or
 - v. the Legislative Assembly of the Northern Territory or the Executive Council of the Northern Territory; or
 - vi. a Royal Commission; or
 - vii. a Commission of inquiry; or
 - (aa) NBN Co; or
- (b) any other body, whether incorporated or unincorporated, declared by the regulations to be a prescribed authority for the purposes of this Act, being:
 - i. a body established by the Governor-General or by a Minister; or
 - ii. an incorporated company or association over which the Commonwealth is in a position to exercise control; or
- (c) subject to subsection (3), the person holding, or performing the duties of, an office established by an enactment or an Order-in-Council; or
- (d) the person holding, or performing the duties of, an appointment declared by the regulations to be an appointment the holder of which is a prescribed authority for the purposes of this Act, being an appointment made by the Governor-General, or by a Minister, otherwise than under an enactment or an Order-in-Council.

Cheque was banked 1972 and then cashed 1973

The Duumvirate December 1972

Following the 1972 federal election, Gough Whitlam was sworn in on the fifth of December 1972 as Prime Minister by the Governor-General, Sir Paul Hasluck, in an unprecedented political move before the votes were fully counted, as well as the handover period in which a former government stays in the driver's seat but only in a caretaker role as the victorious party moves into office.

During this two-week period right before Christmas, Gough Whitlam and his Deputy, Lance Barnard formed a two-man ministry (duumvirate), divided the ministerial portfolios between them (Whitlam 13, Barnard 14), and made 40 decisions not recorded on the parliamentary session minutes of the meeting. The Executive Council consisted of Gough Whitlam and Lance Barnard; three people are necessary to form a quorum to be able to inform the Governor-General and pass regulations. This was all allowed by the Chief Justice of the High Court, Garfield Barwick, who would have been one of the Governor-General's advisors.

Executive Instrument for creating the Australian Taxation Office likely occurred in the duumvirate - fifth until the nineteenth of December 1972. The execution date for the ATO likely took place in 1973; neither the executive instrument number, creation, nor execution date has been shared with the public.

As no remedy to recover misplaced or destroyed documents in relation to the ATOs foundational documents has occurred, Gough Whitlam, Lance Barnard, Sir Paul Hasluck and Chief Justice of the High Court, Garfield Barwick have conspired beyond their station and authority to the detriment of the nation.

The executive instrument is the grounds on which the Australian Taxation Office would base its authority and justification that they have the ability to issue tax liabilities and obligations

National Archives

Research Guides

Gough Whitlam: Guide to Archives of Australia's Prime Ministers
Chapter 7 – Prime Ministers, 1972-75

https://www.naa.gov.au/sites/default/files/2020-06/research-guide-gough-whitlam_0.pdf

Duumvirate

On 2 December 1972, Whitlam led the ALP to government for the first time since 1949. Unwilling to wait until all the electorates had been fully counted, the first Whitlam Ministry was in fact a government of two – a duumvirate – Whitlam and his Deputy Leader Lance Barnard. Whitlam allocated himself 13 portfolios and Barnard 14.

The first Whitlam government immediately embarked on a series of actions that did not require legislation, with 40 key decisions made in the first two weeks. It abolished conscription, released draft resisters from prison, negotiated diplomatic relations with the People's Republic of China, announced a Royal Commission on Aboriginal land rights and re-opened the equal pay case then before the Conciliation and Arbitration Commission.
National Archives of Australia

Whitlam Ministries – Cabinet files, single number series with 'CL' prefix, 1972–75 A5931

Recorded by: 1972–75 Cabinet Office (CA 1472)
Canberra 28 metres

This is the main series of correspondence files maintained in the Cabinet Office for the administration of Cabinet business during the period of the Whitlam government.

First Whitlam Ministry decisions and other administrative actions, 1972 A5931, CL48

This is a list of the Duumvirate's first 40 decisions, as well as press releases and Executive Council decisions. The Department of the Prime Minister and Cabinet's Secretary, Sir John Bunting, directed his staff to compile the file, recognising the significance 'for future historians' of the Duumvirate and its work.

Records may vary slightly in the enumerations of days of the Duumvirate and because public announcements through interviews and press coverage often preceded formal announcements. The chronology has been taken largely from the popular press to give the best sense of how this was experienced, but the press releases give a formal chronology.

Cabinet and Federal Executive Council files

There were three Whitlam ministries between 1972 and 1975. The Duumvirate ran from 5 to 19 December 1972, the second ministry from 19 December 1972 until the re-election of the

government in the double dissolution of 18 May 1974, and the third ministry from 12 June 1974 to 11 November 1975. **Because of the unusual nature of the Duumvirate, it is sometimes overlooked** and the ministry sworn in on 19 December 1972 often referred to as the 'first ministry'. Some entries show an interchange of headings, as can be seen below.

National Archives of Australia

Whitlam Ministries – Cabinet files, single number series with 'CL' prefix, 1972–75 A5931

Recorded by: 1972–75 Cabinet Office (CA 1472)
Canberra 28 metres

This is the main series of correspondence files maintained in the Cabinet Office for the administration of Cabinet business during the period of the Whitlam government. A new file was raised in this series whenever a new matter was referred to the Cabinet Office that could potentially be developed into a submission to Cabinet. A new file number in a simple number sequence was allocated from the register (CRS A5933). 72 Gough Whitlam: guide to archives of Australia's prime ministers

The file title is normally the subject matter – for example 'Export of black coal' or 'Abolition of means test on age pensions'.

In some cases, a matter may eventually have been resolved through channels outside Cabinet. In most cases, however, a Cabinet submission was developed by the department or minister concerned and a copy of the submission placed on the file in due course. The correspondence on a file documents a submission's development, its presentation to a meeting, the decision made and the notification of the decision to relevant staff. A 'CL' file will therefore contain considerable background information regarding its corresponding submission, which is part of series A5915.

Cabinet business lists (including correspondence) – First Whitlam Ministry, 20 December 1972–A5931, CL1 Part 1

This item was originally titled 'Second Whitlam Ministry', but was amended by the department to 'First Whitlam Ministry', the title by which it is still identified. However, its contents date from 20 December 1972 and in the now-established terminology for Whitlam ministries, it was indeed the Second Whitlam Ministry. **There is no material relating to the First Whitlam Ministry (5–19 December 1972) in the item.**

The records show that Whitlam made the first submission to his government's first Cabinet meeting. It was a proposal to grant an additional week's annual leave to public servants, bringing the total to four weeks.

Whitlam Ministries – Cabinet Submissions, 1972–75 A5915

Recorded by: 1972–75 Cabinet Office (CA 1472)
Canberra 12 metres

This series consists of submissions to Cabinet from ministers and departments during the Whitlam government. **Because there were no formal submissions during the term of the First Whitlam Ministry (5–19 December 1972), the items in this series relate to the Second and Third Whitlam ministries only.**

Annual leave for Commonwealth staff – Decision 4, 1972 A5915, 1

Whitlam put the first submission to Cabinet.

**Inquiry into mass media – submission withdrawn,
1975 A5915, 1552**

This submission from Dr Moss Cass proposed extensive reforms to deal with the concentration of media ownership. Options for press reform included an inquiry, creation of a voluntary press council, and the establishment of an Australian Newspaper Commission. The commission would publish a national newspaper 'to provide a balanced account of all news items'. Following immediate and extensive criticism in the press, the proposal was quietly shelved.

**Whitlam Ministries – Folders of Decisions of Cabinet and Cabinet Committees,
1972–75 A5925**

Recorded by: 1972–75 Cabinet Office (CA 1472)
Canberra 3 metres

This series is the formal record of decisions made by Cabinet and Cabinet committees during the term of the Whitlam government. Cabinet decisions were immediately distributed to relevant ministers and departments. **They effectively constituted authority to the administrative arm of government to implement the expressed will of the government** in any particular matter.

**Legislation Committee – Cabinet minute – Joint Sitting – Without Submission,
1974 A5925, 2347/LEG**

This item is a record of some of the preparations for the anticipated Joint Sitting of parliament required to pass the double dissolution 'trigger' Bills. This included the passage of two privileges Bills, one of which contained provisions to 'permit but not require' the Joint Sitting to be broadcast on television.

**Cabinet Minute – Supply – Without Submission,
20 October 1975 A5925, 4107**

This minute is a record of the meeting at which the ALP Caucus debated its response to the Opposition's strategy of deferring Supply. Caucus supported Whitlam in his determination that the government would not be forced to an election for the House of Representatives. It endorsed a strategy of calling the scheduled half-Senate election if Opposition senators persisted in their refusal to vote on Supply.

**Cabinet Notebooks,
1950–95 A11099**

Recorded by: 1971–96 Cabinet Office (CA 1472)
Canberra 42 metres

This series consists of notebooks created by the Cabinet Secretariat. The notebooks contain handwritten notes of discussions and decisions made at Cabinet meetings and meetings of Cabinet committees, and occasional 'other' Cabinet-level meetings, such as budget discussions.

The purpose of the notes was to accurately record the outcomes of discussions – Cabinet decisions – and to assist in the preparation of the official minutes. The minutes provide a record of decisions made in relation to the matters discussed, not just the listed agenda items. Cabinet decisions are, effectively, orders to the administrative arm of government to implement policy. Cabinet minutes are immediately sent to relevant departmental secretaries for action as required.

To support the principle of Cabinet solidarity (and hence the confidentiality of actual discussions), the Cabinet Secretariat expressly aims for a minimal record output. Its literature maintains that: 'Cabinet meetings are essentially meetings without record'. It should be understood, then, that these notes neither sought to be, nor needed to be, a verbatim account.

Volumes of original Minute Papers approved by Federal Executive Council, 1901– A1573

Recorded by: 1901– Federal Executive Council (CA 2)
Canberra 159 metres

The Federal Executive Council holds formal executive authority under the Australian Constitution. All serving government ministers (including parliamentary secretaries) are invited to attend meetings, which require a quorum of three. The council's function is to formally ratify Cabinet decisions and to inform the Governor-General that this has occurred.

This series contains bound volumes of original minute papers, including departmental/agency documents (appointments, regulations, proclamations and so on) signed by the Governor-General and the relevant minister/ parliamentary secretary. It includes records relating to the Loans Affair (minute papers approved 1974–75).

Federal Executive Council – minute papers approved, 1972 A1573, 1972/8

The 1972 volumes include documentation of many important Whitlam government decisions, including a decision made during Whitlam's earliest days in office to sign two United Nations covenants: The International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.

The turbulent time period that surrounds the Edward Gough Whitlam are evidence her on National Archive. It has been rumoured that Prime Minister Whitlam was Fabian Communist, and like all Communists they believe in centralised power with a huger revenue drained from the people to pay for it, the ATO appears to be perfect to fund the Communist Utopia. Whitlam was the first PM to recognise Communist China as well as start Medicaid the precursor for Medicare a bloated and inefficient health system.

The Name, which Name

* Ballentine's Law Dictionary 3rd Edition

Proper name.

The first or Christian name of a person.

* Black's Law Dictionary 4th Edition

LEGAL NAME.

Under common law consists one Christian name and one surname, and the insertion, omission, or mistake in middle name or initial is immaterial.

* Bouvier's Law Dictionary 1856

NAME.

No man can have more than one Christian name, two or more names usually kept separate, as John and Peter, may undoubtedly be compounded, so as to form, in contemplation of law, but one.

A letter put between the Christian name and surname, as an abbreviation of a part of the Christian name as John B. Peterson, is no part of either.

* Black's Law Dictionary 4th Edition

SURNAME.

The family name; the name over *and above the Christian name. The part of a name which is not given in baptism; the name of a person which is derived from the common name of his parents.

The last name; the name common to all members of a family. A patronymic.

* Dictionary.com

sur-

a prefix meaning "over, above," "in addition," occurring mainly in loanwords from French and partial calques of French words: surcharge; surname; surrender; survive.

* Bouvier's Law Dictionary 1856

SURNAME.

A name which is added to the christian name, and which, in modern times, have become family names.

They are called surnames, because originally they were written over the name in judicial writings and contracts.

They were and are still used for the purpose of distinguishing persons of the same name. They were taken from something attached to the persons assuming them, as John Carpenter, Joseph Black, Samuel Little.

* English Etymological Dictionary

surname

from sur "above" + name; modeled on Anglo-Fr. surnoun "surname," variant of O.Fr. surnom, from sur "over" + nom "name."

Originally "name, title, or epithet added to a person's name;" the meaning "family name" is first found 1375.

Hereditary surnames existed among Norman nobility in England in early 12c., among common people began to be used 13c., increasingly frequent until near universal by end of 14c. The process was later in the north of England than the south.

* Andersons Dictionary of Law 1889

NAME.

1. A designation by which a person, natural or artificial, is known.

It is merely a custom for males to take the name of their parents, and not obligatory,

When two names have the same original, or one is an abbreviation or corruption of the other, but both in common usage are the same, the use of one name for the other is not a material misnomer.

When a person is known equally well by two names he may be sued or indicted by either name, or by both.

When a nickname is used, evidence will be received as to the true name. Such a name is but an alias for the true name.

The rule that the middle name is really no part of one's name has not been extended to the Christian name; on the contrary, the law presumes that every person has a Christian name. Where there is a mistake in the name used in the writ, and the writ is yet served on the right person, he is thereby informed that he is the person meant, and he should plead the misnomer in abatement. A non-resident, to whom a wrong name is given in an order of publication, receives no legal notice.

The law recognizes only one Christian name. There are cases countenancing, if not establishing, that the omission of a middle letter is not a misnomer or variance; if so, the middle letter is immaterial, and a wrong letter may be disregarded.

Signing by initials satisfies the statute of frauds.

And a legatee may be designated by initials. The effect of designating a candidate for election by his initials has been variously decided. 'Jr.' or 'Sr.' is not part of a name. Nor is Mrs. a part. When father and son have the same name, the use of the name presumptively designates the father.

Identity of name is prima facie evidence of identity of person.

As to names having the same sound,
see **Ideu, Sonans**.

At common law, a man may lawfully change his name. He is bound by any contract into which he may enter in his adopted or reputed name, and by his recognized name he may sue and be sued. As to the use of a name as part of a trade-mark,
see **that title**.

2. A man's name, as the synonym of his power and personality, is often put for the man himself. Thus, an agent is said to buy "in the name" of his principal when he buys for him, declaring his agency. A man invests "in his own name" (as executor) when he invests openly for himself, though he only receives evidence (bonds) of the investment. see Addition, 3; **Alias, 1; Fohoery; Misnomer; Signature. Compare Nomen**.

* Black's Law Dictionary 4th Edition

COGNOMEN.

In English law. A surname, A name added to the **nomen proper**, or name of the individual; a name descriptive of the family.

In Roman law. A man's family name.

The first name (prenomen) was the proper name of the individual; the second (nomen) indicated the gees or tribe to which he belonged; while the third (cognomen) denoted his family or house. The agnomen was added on account of some particular event, as a further distinction.

See **Cas**.

* English Etymological Dictionary

cognomen

809, from L. com- "with" + (g)nomen "name."

Third or family name of a Roman citizen (Caius Julius Cæsar).

* The Oxford English Dictionary Volume 11

6. Christian name

the name given at christening; the personal name, as distinguished from the family name or surname. (Also allusively '**proper name**').

* Webster Dictionary

PROPER

7. **Pertaining to one of a species, but not common to the whole**; not appellative; as, a **proper name**; Dublin is the proper name of a city.

Could it be as simple as the name in which we go by or what is assumed by another party regarding law and contracting, a deliberate dumbing down of the people through state standards of education would go a way to such outcomes. Law, civics, Latin, banking and more have all fallen away for such mentally stimulating subjects like geography, sociology and physical education whilst sitting in a classroom.

Is it even English?

Rome Statue of International Criminal Court

[https://www.ohchr.org/en/instruments-mechanisms/instruments/rome-statute-international-criminal-court#:~:text=An%20International%20Criminal%20Court%20\(%22the,complementary%20to%20national%20criminal%20jurisdictions.](https://www.ohchr.org/en/instruments-mechanisms/instruments/rome-statute-international-criminal-court#:~:text=An%20International%20Criminal%20Court%20(%22the,complementary%20to%20national%20criminal%20jurisdictions.)

Article 50

Official and working languages

1. **The official languages of the Court shall be** Arabic, Chinese, **English**, French, Russian and Spanish. The judgements of the Court, as well as other decisions resolving fundamental issues before the Court, **shall be published in the official languages**. The Presidency shall, in accordance with the criteria established by the Rules of Procedure and Evidence, determine which decisions may be considered as resolving fundamental issues for the purposes of this paragraph.

2. **The working languages of the Court shall be English** and French. The Rules of Procedure and Evidence shall determine the cases in which other official languages may be used as working languages.

3. At the request of any party to a proceeding or a State allowed to intervene in a proceeding, the Court shall authorize a language other than English or French to be used by such a party or State, provided that the Court considers such authorization to be adequately justified.

Rome Statue of International Criminal Court

<https://eds.p.ebscohost.com/eds/detail/detail?vid=4&sid=0ba6a595-4aa5-4b1f-aa9e-f2c251ac0bb1%40redis&bdata=JnNpdGU9ZWRzLWxpdmU%3d#AN=icc.755&db=cat06108a>

New South Wales Bar Association

<https://web-archive.nswbar.asn.au/the-bar-association/publications/style>

Style Guide

Bar Association Publications follow the **Chicago Manual of Styles**. Reference is also made to the current edition of the Australian Concise Oxford Dictionary and the Australian Guide to Legal Citation. Contributions are requested to study these sources, together with the following guidelines, before submitting material for publication. It may also be useful to study articles already published in Bar News. The Bar Association reserves the right to alter grammatical construction, punctuation and citations to conform with the house style accepted grammatical rules of construction.

The Chicago Styles Manual is the grammatical language used by both the International Criminal Court and the Australian Bar Association. This is the manual in which the English language is to be strictly adhered to.

Chicago Style Manual 17th Edition

Foreign Languages page 666-667

11.147 Glosses in ASL.

The written-language transcription of a sign is called a gloss. Glosses are words from the spoken language written in small capital letters: WOMAN, SCHOOL, CAT. (Alternatively, regular capital letters may be used.) When the two or more written words are used to gloss a single sign, the glosses are separated by hyphens. The translation is enclosed in double quotation marks.

The sign for “a car drove by” is written as VEHICLE-DRIVE-BY.

One obvious limitation of the usage of glosses from the spoken/written language to represent signs is that **there is no one-to-one correspondence between the words or sign in any two languages.**



[Return to myGov](#)

Navigation menu: Home, Tax, Super, Employment, My profile. User: Sean Edward Hargraves

Personal details

All fields marked with * are mandatory.

Privacy: For important information about your privacy see our [privacy notice](#)

Full name SEAN EDWARD HARGRAVES Update name and title Update title only	Tax file number (TFN) 373 809 649
Date of birth 15/08/1985 Update date of birth	Australian business number (ABN) 19 681 529 385 (Cancelled)
Resident Yes	Working holiday maker (WHM) No

Each and every correspondence received by the Australian Taxation Office is covered in what some may consider to be a style of English. Yet, according to the Chicago Styles Manual 17th Edition, the all capital symbols are not English, regardless if each symbol gives the appearance of singular English capital letters.

* Black's Law Dictionary

DOG-LATIN.

The **Latin of illiterate persons; Latin words put together on the English grammatical system.**

* Dictionary.com

Gloss

2. a **superficial attractive appearance or impression**

Similar: **façade, veneer, surface, front, show, camouflage, disguise, mask, semblance, smokescreen, window dressing**

* English Etymological Dictionary

Gloss

(2) word inserted as an explanation, obsolete of foreign word, obscure word, explain away, from idea of a note inserted in the margin of a text to explain a difficult word.

* Black's Law Dictionary 4th Edition

JOKER.

In **political usage, a clause in legislation that is ambiguous or apparently immaterial**, inserted to render it **inoperative or uncertain without arousing opposition** at the time of passage.

* Ballentine's Law Dictionary 3rd Edition

joker.

One who jests. **A slang term for an inefficient person**
See practical joke.

practical joke.

An act against a person with the idea of causing the victim embarrassment, even with the **possibility of some real pain and discomfort.**

The playing of a prank, especially one of a boisterous or rather violent nature, upon a fellow employee.

Possible Crimes being Committed

Crimes Act 1914

Section 87 - False certificates

Any person who, being authorized or required by a law of the Commonwealth to give any certificate touching any matter by virtue whereof the rights of any person may be harmfully affected, gives a certificate which is, to his or her knowledge, false in any material particular, commits an offence.

Penalty: Imprisonment for 2 years.

Criminal Code 1995

Section 134.2 - Obtaining a financial advantage by deception

- (1) A person commits an offence if:
- (a) the person, by a deception, dishonestly obtains a financial advantage from another person; and
 - (b) the other person is a **Commonwealth entity**. "Claimed through ABN".

Penalty: Imprisonment for 10 years.

- (2) Absolute liability applies to the paragraph (1)(b) element of the offence.

Section 137.1 - False or misleading information

- (1) A person commits an offence if:
- (a) the person gives information to another person; and
 - (b) the person does so knowing that the information:
 - (i) is false or misleading; or
 - (ii) omits any matter or thing without which the information is misleading; and
 - (c) any of the following subparagraphs applies:
 - (i) the information is given to a **Commonwealth entity**
 - (ii) the information is given to a **person who is exercising powers or performing functions** under, or in **connection with, a law of the Commonwealth**;
 - (iii) the information is given in compliance or purported compliance with a law of the Commonwealth.

Penalty: Imprisonment for 12 months.

- (1A) Absolute liability applies to each of the subparagraph (1)(c)(i), (ii) and (iii) elements of the offence.
- (2) Subsection (1) does not apply as a result of subparagraph (1)(b)(i) if the information is not false or misleading in a material particular.

Note: A defendant bears an evidential burden in relation to the matter in subsection (2). See subsection 13.3(3).

- (3) Subsection (1) does not apply as a result of subparagraph (1)(b)(ii) if the information did not omit any matter or thing without which the information is misleading in a material particular.

Note: A defendant bears an evidential burden in relation to the matter in subsection (3). See subsection 13.3(3).

- (4) Subsection (1) does not apply as a result of subparagraph (1)(c)(i) if, before the information was given by a person to the Commonwealth entity, the Commonwealth entity did not take reasonable steps to inform the person of the existence of the offence against subsection (1).

Note: A defendant bears an evidential burden in relation to the matter in subsection (4). See subsection 13.3(3).

- (5) Subsection (1) does not apply as a result of subparagraph (1)(c)(ii) if, before the information was given by a person (the first person) to the person mentioned in that subparagraph (the second person), the second person did not take reasonable steps to inform the first person of the existence of the offence against subsection (1).

Note: A defendant bears an evidential burden in relation to the matter in subsection (5). See subsection 13.3(3).

- (6) For the purposes of subsections (4) and (5), it is sufficient if the following form of words is used:
“Giving false or misleading information is a serious offence”.

Treason Felony Act 1848

<https://www.legislation.gov.uk/ukpga/Vict/11-12/12/section/3>

3 Offences declared felonies by this Act to be punishable by transportation or imprisonment.

If any person whatsoever shall, within the United Kingdom or without, compass, imagine, invent, devise, or intend to deprive or depose our Most Gracious Lady the Queen, from the style, honour, or royal name of the imperial crown of the United Kingdom, or of any other of her Majesty's dominions and countries, or to levy war against her Majesty, within any part of the United Kingdom, in order by force or constraint to compel her to change her measures or counsels, or in order to put any force or constraint upon or in order to intimidate or overawe both Houses or either House of Parliament, or to move or stir any foreigner or stranger with force to invade the United Kingdom or any other of her Majesty's dominions or countries under the obedience of her Majesty, and such compassings, imaginations, inventions, devices, or intentions, or any of them, shall express, utter, or declare, by publishing any printing or writing or by any overt act or deed, every person so offending shall be guilty of felony, and being convicted thereof shall be liable to be transported beyond the seas for the term or his or her natural life

Makes one think as to how it could appear to the people that a sneaky taxation system has slowly built up over time without ever providing a shred of evidence it was created in a constitutional and lawful way through parliament with executive instrument, royal assent and a gazetting.

There will be no holding of the breath waiting for the judiciary system to kick into action, as it, like every level of the government, is simply an incorporated body set up to make as much profit as they can at the expense of the people who each day slip into abject poverty.

Status and Standing on and for the Record

Signature	Autograph
SIGNATURE Fiction <i>John Henry Doe</i>	AUTOGRAPH Fact <i>By: John-Henry: Doe</i> <i>All Rights Reserved</i>
sign <i>n.</i> 1. Something that suggests the presence or existence of a fact, condition, or quality. 2. a. An act or gesture used to convey an idea, a desire, information, or a command: gave the go-ahead sign. b. Sign language. [The American Heritage® Dictionary of the English Language, Fourth Edition copyright ©2000 by Houghton Mifflin Company. Updated in 2009.]	Auto- A prefix meaning "oneself," as in <i>autoimmune</i> . It also means "by itself, automatic," as in <i>autonomic</i> , governing by itself. [The American Heritage® Science Dictionary Copyright © 2005 by Houghton Mifflin Company.] auto- (o.təu) <i>prefix</i> 1. for or by oneself or itself. 2. Same as auto . [Kernerman English Multilingual Dictionary © 2006-13]
sign <i>n.</i> 1. something that indicates or acts as a token of a fact, condition, etc., that is not immediately or outwardly observable [Collins English Dictionary – Complete and Unabridged© HarperCollins Publishers 1991 - 2003]	auto- or aut- <i>pref.</i> 1. Self; same: autogamy. [Greek, from <i>autos</i> , <i>self</i> .] [The American Heritage® Dictionary of the English Language, Fourth Edition copyright ©2000 by Houghton Mifflin Company. Updated in 2009.]
DEAD LEGAL PERSONALITY "Artificial person", corporation	LIVING LAWFUL MAN/WOMAN "Natural person", human
DEAD STATUS	LIVING STANDING
"LAW OF THE SEA" Admiralty Maritime Jurisdiction Statutes, Acts, Rules, Codes etc	"LAW OF THE LAND" Common Law Jurisdiction Do No Harm
PUBLIC SERVANT	PRIVATE SOVEREIGN
"PUBLIC CAPACITY" Limited	"PRIVATE CAPACITY" Unlimited
LEGAL PRIVILEGES/BENEFITS Granted and Revocable	LAWFUL RIGHTS/PROPERTIES Inherent and Inviolable
LEGISLATED RIGHTS Prescribed by the State	UNALIENABLE RIGHTS Endowed by Nature/God
DEBTOR "Accommodation Party Debtor"	CREDITOR "Secured Party Creditor"
TRUST TRUSTEE	TRUST BENEFICIARY

Administrative Court	Common Law Court
NO JURY	JURY OF ONE'S PEERS
"LAW OF THE SEA"	"LAW OF THE LAND"
ADMIRALTY MARITIME Commercial Jurisdiction	COMMON LAW People's Jurisdiction
INCORPORATED COURT	NON-INCORPORATED COURT
FOR DEAD ENTITIES	FOR LIVING PEOPLE
FOR ARTIFICIAL LEGAL PERSONS	FOR NATURAL LAWFUL MEN/WOMEN
A CORPORATE DISPUTE RESOLUTION SERVICE FOR CONSENTING PARTIES	A CONSTITUTIONAL VENUE TO PURSUE JUSTICE FOR LIVING MEN/WOMEN
"Administrative Court" calculates	"Court of Record" weighs evidence
TO SETTLE THE ACCOUNT in a Commercial Transaction	TO REPAIR HARM AND LOSS suffered by Injured People
ADMINISTRATION OF CONTRACTS BY CONSENT Legal Privileges/Benefits prescribed in statutes, acts, rules, codes etc.	UPHOLDING UNALIENABLE RIGHTS Lawful Rights/Properties endowed to living people antecedent to the state
COMMERCE	JUSTICE
JUDGE TAKES BAR ASSOCIATION OATH TO SERVE "THE BAR" Judge is banker at the <i>bench</i> = <i>bank</i> in Latin	JUDGE TAKES "OATH OF OFFICE" TO SERVE "THE PEOPLE" "Judge, did you bring your Oath of Office?"
JUDGE SERVES "ADMINISTRATIVELY"	JUDGE SERVES "JUDICIALLY"
Officers of the Court have Private Surety Bond	Officers of the Court have Public Statutory Bond
Officers of the Court have "FULL COMMERCIAL LIABILITY" In "Private Capacity"	Officers of the Court have "LIMITED LIABILITY" In "Public Capacity"
COUNTRY CLUB	SOVEREIGN NATION
<i>De Facto</i> "in practice"	<i>De Jure</i> "in law"

UNALIENABLE RIGHTS

Unalienable Rights are the Inherent, Sovereign, Natural Rights that existed before the creation of the State, and which, being antecedent to and above the State, can never be taken away, diminished, altered, or levied by the State, except by Due Process of Law. Nor can any Unalienable Right be fundamentally removed or waived by contract, whether by non-disclosure, which is fraud and unenforceable in Law, or knowingly by sufferance, which is contrary to the Spirit of the Law and prejudicial to Sovereignty.

The Original, Permanent, Unalienable Rights of every Man or Woman, include:

The Right to Life, Freedom, Health and the Pursuit of Happiness

The Right to Contract, or Not to Contract, which is Unlimited

The Right to Earn a Living Income by being Compensated with Wages or a Salary in a Fair Exchange for one's Work

The Right to Travel in the Ordinary Course of one's Life and Business

The Right to Privacy and Confidentiality, free from Unwarranted Invasion

The Right to Own, and Hold Property, lawfully without Trespass

The Right to Self-Defence when threatened with Harm, Loss, or Deceit

The Right to Due Process of Law, with Notice and Opportunity to Defend

The Right to be Presumed Innocent, suffering No Detention or Arrest, No Search or Seizure, without Reasonable Cause

The Right to Remain Silent when accused, to avoid Self-Incrimination

The Right to Equality in the eyes of the Law, and to Equal Representation

The Right to Trial by Jury, being an Impartial Panel of one's Peers

The Right to Appeal in Law against Conviction or Sentence, or both

The Right to Expose Knowledge necessary to one's Rights and Freedoms

The Right to Peaceful Association, Assembly, Expression, and Protest

The Right to Practice a Religion, and to have Beliefs, of one's choosing

The Right to Love, and to Consensual Marriage with Children, as a Family

The Right to Security from Abuse, Persecution, Tyranny, and War

The Right to Refuse to Kill under command, by reason of Conscience

The Right to Live in Peace and be left alone when Law-Abiding

Surely, the most critical failure of The People is their failure to ensure the teaching and common knowledge of their Unalienable Rights. If you do not know your Rights, you effectively have none. By the path of Ignorance, whether by Apathy or Deception, The People arrive in a State of Exploitation, Oppression, and Tyranny.

Fraud on the court occurs when the judicial machinery itself has been tainted, such as when an attorney, who is an officer of the court, is involved in the perpetration of a fraud or makes material misrepresentations to the court. Fraud upon the court makes void the orders and judgments of that court.

Void ab initio
Void from the beginning

When a contract or agreement is deemed void ab initio, it is treated as if it never existed, from the moment it was created.

This term is used when an agreement or contract is found to be invalid or unenforceable from the outset, usually because it was entered into under fraudulent, illegal, or improper circumstances. For example, if a contract was signed under duress, it could be considered void ab initio.

When an agreement is deemed void ab initio, it has no legal effect and cannot be enforced by either party. This means that any obligations or liabilities that arose under the agreement are also void, and any benefits received must be returned.

Overall, the concept of "void ab initio" reflects the importance of ensuring that contracts and agreements are entered into freely and fairly, without coercion, fraud, or other improper influence. It also emphasizes the need to respect the rule of law and the importance of upholding the integrity of legal agreements.

James Bible 1611

Genesis 1:26

“And God said, Let us make man in our image, after our likeness: and let them have **dominion** over the fish of the sea, and over the fowl of the air, and over the cattle, and over all the earth, and over every creeping thing that creepeth upon the earth.



End Document