

To whom it may concern.

Please find attached my brief deposition with regards the Taxation Office. If any further information is required, please do not hesitate in contacting me either by phone or email.



Thanking you in anticipation.

Yours Truly.



Michael Shord

## THE DEPOSITION OF MICHAEL [REDACTED] SHORD.

Thank you for taking the time to read my deposition.

My name is Michael John Shord. I was born in England in [REDACTED] I first visited Australia in 1977 and I have travelled in and out of Australia ever since.

My experience with the ATO started in the late 1990s. In 1998 it was suggested by [REDACTED] Deputy Commissioner within the ATO; that as I worked outside Australia this would make me a non-resident for taxation purposes. She told me that there were a few conditions that I had to meet to meet the requirements. These were items like having an address overseas, close my bank accounts within Australia and sell my assets within Australia. I would be allowed to keep my share of a house that my wife and I had in Australia.

For over 11 years I worked outside Australia. All my earnings were sent to Australia to allow my wife to settle bills as they came from around the world.

In 2011 I returned to Australia to try to settle down, I had been offered a short [Dpty Commissioner] contract in W.A which I accepted. Part of my deal with [REDACTED] was that I would contact the ATO when I returned to Australia on a more permanent basis. This I did and this is where my troubles started.

Six months later, the troubles started with a phone call from a [REDACTED] from the ATO office in Brisbane. He wanted to know "where had I been for the last 12 year?" I explained that I had been working and living around the world, working as an offshore diver and that I had been given an agreement with the ATO that I was a non-resident for Taxation purposes. He told me that he didn't agree with the information that I had been given 12 years prior, and I had to pay tax for the monies earned over the twelve year period. I was given 4 weeks to provide the twelve tax returns "or else".

That started all the legal arguments. **In 2015 the Inspector General's Office claimed that I was being unfairly treated.** I was based in Perth at the time, so I drove over to NSW to meet with [REDACTED] from the ATO office in Newcastle. He had previously told me that he was in charge of my case. Part of the conversation I had with this gentleman was him telling me that the **ATO didn't have to listen to the Inspector General's office.** So what is the point of this department? I call the Inspector General's office a toothless tiger.

One thing that was made clear was to make a complaint about the ATO, one had to complain to the ATO, but that made certain that they were judge and jury and it could make any judgement it decided, after all who could complain.

My next step was AAT. This organization is supposed to be independent from the ATO. This is so far from the truth. The verdict from the AAT was full of errors but that didn't bother the ATO. Senior member ([REDACTED]) could not decide whether I was an "employee" (which I was) or an "employer" (which I was not and never have been); but "whatever my status" it was "immaterial" to the ATO. Which is strange because it does effect the amount of monies I could have to pay the ATO.

The dirty tricks they played before the hearing were amazing and the fact that the ATO doesn't have to "prove" anything is so unfair. On the day of the hearing I "couldn't prove" I was born in the UK, I "couldn't prove" that I travel on my English passport, I couldn't prove that I had held a British passport since birth and I couldn't prove that I had been in the British army. Everything I said was challenged with the words "you can't prove that Mr Shord". Mind you if I had not been asked by the ATO, in the lead up to the AAT, to provide any of this information in time for the hearing and not at the last moment....if I had I would have provided documentation of my Birth Certificate and all Passports and my Military Service.

Needless to say the AAT verdict went against me. Under legal advice I appealed against the verdict, my hearing was heard before Judge Sinclair. It was his opinion that even with all the errors he couldn't fault the AAT.

Once again I was advised to appeal against this verdict so we lodged an appeal against this verdict before the Full Bench. This court queried the **lack of Duty of Care** given to me by the ATO. **Judge Logan observed that ATO hadn't acted as model litigants towards me.** The ATO admitted that errors were made with my case but it did not bother to correct them and still haven't to this day. The Full Bench threw out the verdict of AAT and the verdict of Judge Sinclair. We have been told to go back to the AAT and start again.

My legal team were asked to provide their costs within 14 days. This was done and it must have stunned the ATO because they appealed and the Court decided that all the costs be shared. Now I am not a Lawyer but with the courts dismissing the both the verdicts of the AAT and Judge Sinclair, surely that meant I had won those two counts and should be refunded those costs incurred? We applied to the Full Bench for judgement; and after waiting nearly a year I get told that the Full Bench will no longer make a judgement on costs. So now we have to go back to the beginning.

I have asked various departments and Senators for assistance in my case. My own MP at the time, every Liberal Senator in the Perth area (7). The Prime Minister's office, The Treasurer's office, the Deputy Treasurer's office and anyone else involved with Treasury. The QC acting for the ATO claimed before the Full Court that I had never asked for help; such a blatant lie from a person of such ranking stunned me, the documents given to her and the court clearly showed that her statement wasn't true. On at least three occasions I wrote to Commissioner Chris Jordan asking for his help.

All I have been after is a fair and just outcome. I was given the wrong information at the beginning in 1998 and now ATO IS PUNISHING ME for listening to their advice. Indeed the QC acting for the ATO at the AAT said "I was reckless to believe the information I had been given

Under the FOI we have discovered that the ATO have employed at least 55 different people in their persecution of me

I am not a big company, I don't have endless monies to fight ATO and any complaints I have to their treatment to me are heard by the ATO. Not an independent body.

**To summarise:**

**My case with the Taxation office has been going on since 1998. It is still going on with no end in sight.**

**The threats from the ATO started in 2012.**

**In 2015 the inspector General's stated that they believe I was being unfairly treated.**

**In 2017 the Full Court observed the lack of Duty of care towards me by the ATO.**

**In 2017 the Full Court observed that the ATO had failed to act as model litigants in my case.**

**In 2017 the Full Court dismissed the findings of the AAT**

**Here we are in 2018 and my case goes on.**

Thank you once again for taking the time to read my deposition.

Yours truly

Michael



8 OCT 2018

Michael John Shord

