

From: [REDACTED]
To: [Committee, TaxRev \(REPS\)](#)
Subject: Further Submission Standing Committee on Tax & Revenue - Annual Report Australian Taxation Office
Date: Saturday, 13 October 2018 3:51:29 PM

Dear Committee

Further to our substantive submission please find below supplementary material about our further experiences with Government in regard to the ongoing persecution we are being subjected to.

Thanks

[REDACTED]

CEO

Armorlog Group

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]



"Building Internet Integrity"

From: [REDACTED]
Sent: Saturday, 13 October 2018 3:42 PM
To: 'info@asbfeo.gov.au' <info@asbfeo.gov.au>
Subject: [REDACTED] - Your enquiry with the Inspector-General of Taxation [SEC=For-Official-Use-Only]

Hi

I am forwarding you a copy of the reply we received from the IGT and our response.

As we explained to you they don't do anything they just waste peoples time they have no courage to challenge their fellow public servants and we are expendable.

[REDACTED]

For [REDACTED] Family

Advanced Systems Accounting Pty Ltd

SOKS Development Pty Ltd

From: [REDACTED]
Sent: Saturday, 13 October 2018 3:36 PM
To: 'IGT Service Complaints' <service@igt.gov.au>
Subject: [REDACTED] - Your enquiry with the Inspector-General of Taxation [SEC=For-Official-Use-Only]

Hi [REDACTED]

It is disappointing to get yet again such a banal response and that yet again you choose to simply act as apologist for the appalling behaviour of your fellow Government Officers.

I have already quite adequately address the false claims presented to us and I note as matter of record that you have deliberately chosen to omit and address this detail in your correspondence.

You should know that it is not reasonable of the ATO to force us to object where clearly there is no reasonable basis for their actions. Their actions are purely vindictive.

It is obvious we have already objected to this conduct but the ATO true to their record have simply failed to respond and no doubt they will again tell some ridiculous lies liked they have tried to claim they didn't get our email.

So yet again we are denied due process by them and by you. It is systemic corruption.

The fact is that we wrote to you about the dishonesty of the Officers in this matters telling lies about getting communications telling lies about our efforts to develop the technology I have invented and seeking to claim they are experts in these matters when clearly they do not have the necessary expertise and as such are acting contrary to professional standards in a criminal manner.

Furthermore you are already very familiar with these matters as we have written to you many times about them over the last three years.

So you are fully aware of the ongoing persecution we have been subjected to and incredibly you again seek to downplay it and dismiss it with such recalcitrant communication.

Your Department is a waste of taxpayer money you do nothing. You are simply running interference to give the appearance of propriety when in fact you are compromised and support wrongdoing even when it is blindingly obvious.

Your conduct is astonishingly dismissive it shows that you do not really take your position seriously it is little wonder the public sector is held in such poor regard when you continue to sit back and allow such persecution to continue.

Of course it does not surprise us to receive this response from you in fact we are surprised we even received a response given your track record and we note you have failed to respond to our previous substantive correspondence regarding the ongoing persecution we have been subjected that followed up on your dismissive correspondence that took 12 months to issue (and only issued after a complaint lodged by us about your behaviour) after my complaint originally

raising these matters two years ago. You just simply ignored us that is a year and three months ago.

It is clear you do not care about us and you do not execute the duties of your Office effectively and given the extensive waste of our time that you have undertaken over such a long time we would say that you have exhibited a pattern of acting in bad faith wilfully wasting our time and resources.

You keep trampling over small businesses and you will destroy confidence in this country and once it is gone it is very hard to get it back.

While you dither the scams from password hacking continue to grow so by your recalcitrance in condoning these attacks on us you are acting against the community and national interest it really is quite disgraceful.

Why is the Government continuing its persecution of us in this way? Why are you seeking to weigh us down with this recalcitrant antisocial behaviour and hold us back?

[REDACTED]

For [REDACTED] Family

Advanced Systems Accounting Pty Ltd

SOKS Development Pty Ltd

From: service@igt.gov.au <service@igt.gov.au>

Sent: Friday, 12 October 2018 3:15 PM

To: [REDACTED]

Subject: [REDACTED] Your enquiry with the Inspector-General of Taxation [SEC=For-Official-Use-Only]



Australian Government
Inspector-General of Taxation

Telephone: 1300 44 88 29
Facsimile: 02 8239 2100

GPO Box 551
Sydney NSW 2001

Our reference number: [REDACTED]

12 October 2018

By email only: [REDACTED]

Dear Mr [REDACTED]

RE: YOUR ENQUIRY LODGED WITH THE INSPECTOR-GENERAL OF TAXATION

Thank you for lodging your enquiry with the Australian Small Business and Family Enterprise Ombudsman (ASBFEO) which was transferred on 11 September 2018 to the Inspector-General of Taxation (IGT). ASBFEO transferred the complaint as we are the appropriate organisation to assist with concerns about the administrative actions of the Australian Taxation Office (ATO).

I apologise for my delay in responding to you and appreciate your patience with the matter.

Based on your emails to the ATO dated 26 August 2018 and 8 September 2018, I understand that you have concerns with the following two ATO decisions:

1. the ATO decision dated 4 September 2018 to cancel the Goods and Services Tax (GST) registration for Advance Systems Accounting Pty Ltd (ASA), for which you are a sole director; and
2. the ATO decision dated 6 August 2018 to not grant you compensation under the Scheme for Compensation for Detriment caused by Defective Administration (CDDA Scheme).

Given the differences between the above two ATO decisions and the options you have available to dispute them, I will address them separately. In this communication to you, I will address the ATO's decision to cancel GST registration for ASA. I will address your concerns about the ATO's CDDA decision in a separate communication with a different IGT reference number (IGT/18/02057).

In your email to the ATO dated 8 September 2018, I observe that you have reproduced the ATO's GST registration decision and responded in yellow highlighting. I have perused the reproduction of the ATO decision and the comments which you have made.

The ATO decision explained that it considered ASA not to meet the main indicators of carrying on a business in Taxation Ruling TR 97/11. While it commented on all these indicators, it focused on three indicators which it considers ASA not to have met:

- *lack of any significant commercial activity;*
- *activity is not profitable and not likely to be profitable; and*
- *activity was not recurrent or regular in nature.*

I appreciate that you have concerns that the ATO was not truthful or considered the wrong information in forming its decision. You consider that the ATO had made the incorrect decision.

While the IGT is an independent ombudsman which can investigate the administrative actions of the ATO, we not empowered to investigate the merits of the ATO's decisions and how it applied the tax laws in your circumstances. Having said this, I do note that on the first page of the ATO's 8 September 2018 decision, it stated that if you do not agree with the decision, you may lodge an objection directly to the ATO. Accordingly, if you seek to dispute the merits of the ATO's decision to cancel GST registration of ASA, you may lodge an objection directly to the ATO.

As explained above, I will send you a separate communication to address your concerns

about the ATO's CDDA decision on 6 August 2018.

If you have any questions or would like to discuss this email further, please do not hesitate to contact me [REDACTED]
[REDACTED]. Alternatively, you can email me at [REDACTED] ensuring you include our reference number in the subject line of your email.

Yours sincerely,

[REDACTED]

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They are attempting to cover up the fact that they have not responded to our previous substantive correspondence from us by claiming they have when they in fact have not. You can ask them to produce it and I will show you that it is not true and they never responded to us.

We agreed to this process because you insisted upon it and if we do not go along the Government argues that we didn't and it is our fault but we know full well they don't do anything and so yet more of our precious time & resources has been wasted and we continue to be subject to ongoing stress anxiety and humiliation when all we have done is work to bring about a technology to protect the community against password hacking and incredibly in the 7 years we have been subjected to this treatment by Government it has never done us the courtesy of actually stopping to check if our technology is valid all we have been subjected to is outrageous ignorant claims by a succession of Government Officers that imply our technology does not exist.

You can go to this site [REDACTED] and you will see our authentication in action it is very real and it is very unique. It is the way of the future in authentication it will replace authentication apps and SMS solutions because it is more reliable easier to use and device independent. In time this will become understood but right now we continue to be denied justice and continue to be subjected to ongoing vindictive persecution.

Thanks

[REDACTED]

From: [REDACTED]
Sent: Tuesday, 16 October 2018 8:22 PM
To: [REDACTED]
Subject: [REDACTED] We require more information to proceed [SEC=For Official Use Only]

H [REDACTED]

My responses to you are in yellow below.

Thanks

[REDACTED] [Director of Armorlog Group]

From: [REDACTED] [IGT]
Sent: Tuesday, 16 October 2018 4:56 PM
To: [REDACTED] [Director Armorlog]
Subject: [REDACTED] We require more information to proceed [SEC=For Official Use Only]



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

Our reference number: [REDACTED]

16 October 2018

By email only: [REDACTED]

Dear Mr [REDACTED],

RE: REQUEST FOR ADDITIONAL INFORMATION

I refer to the enquiry you lodged with the Australian Small Business and Family Enterprise Ombudsman (ASBFEO) which was transferred on 11 September 2018 to the Inspector-General of Taxation (IGT). As you are aware, ASBFEO transferred the complaint as we are the appropriate organisation to assist with concerns about the administrative actions of the Australian Taxation Office (ATO).

I apologise for my delay in responding to you and appreciate your patience with the matter.

Based on your emails to the ATO dated 26 August 2018 and 8 September 2018, I understand that you have concerns with the following two ATO decisions:

1. the ATO decision dated 4 September 2018 to cancel the Goods and Services Tax (GST) registration for Advance Systems Accounting Pty Ltd (ASA), for which you are a sole director; and
2. the ATO decision dated 6 August 2018 to not grant you compensation under the Scheme for Compensation for Detriment caused by Defective Administration (CDDA Scheme).

In this communication to you, I will address the ATO's decision not to grant you compensation under the CDDA scheme. As you will recall, I have addressed your concerns about the ATO's decision to cancel GST registration for ASA in an email to you dated 12 October 2018 with IGT reference number IGT/18/01886.

You haven't addressed our concerns at all and you haven't responded to our letter to you in response to your arrogant dismissal of our matter again depriving us of due process. You haven't responded to any of our communications to you over the last year.

Before we can proceed with your concerns about the ATO's compensation decision dated 6 August 2018, we will need additional information from you. I appreciate that you have many concerns about the ATO, however, to assist the IGT with progressing your matter in a timely manner, please limit your written response to 1000 words or around four A4 sized pages, in respect of the following:

1. confirmation that you are seeking to lodge a complaint against the ATO with the

IGT and you would like our office to conduct an investigation of your concerns, and if so, the outcomes you are seeking;

This is blindingly obvious and you were informed of this by the referring departments it is a waste of our time and resources and causes us yet further unnecessary stress and we view this letter simply as a way for you to delay dealing with these matters to try to weaken our resolve to seek justice and to deny us due process.

2. the specific information that you believe were not appropriately considered by the ATO in forming its compensation decision;

We note as a matter for record that we have provided the IGT enormous amounts of details about this at your request over the last three years and you are well apprised of this as we have been sending you copies of all correspondence in the proceedings. Again this is just another tactic by you to cause us additional difficulties and to waste more of our time and cause us further stress when you personally are fully aware of the ongoing persecution we have been subjected to and you blithely ignore.

3. whether you consider that the ATO had not followed the Department of Finance's Resource Management Guide (RMG) number 409 in forming its compensation decision; and

The fact is you well know our grounds as we have provided you with very detailed documentation about these matters and it is clear at every point since the Government illegally forced the closure of our business we have been actively discriminated against to prevent us gaining recompense for the damage cause. You cant simply now restrict these matters to one particular reference as the transgressions against us are now so voluminous that it is impossible to restrict it to such a consideration and it is irresponsible of you to try to do this to suit your purpose at our expense you are supposed to be impartial and not seeking simply to address the areas the ATO would try to seek to restrict matters to so as to deprive us of a fair consideration of our matters they have been doing this all along and you have been wilfully going along with it for the last three years. You should instead taking all factors into account and if you had done this you would long ago have seen fit for us to be recompensed for the damages caused and the funds we were deprived of that we were legitimately entitled to. The Government could have stopped the damage to our business and our family had they not been so recklessly stubborn in refusing to rectify the damage they caused in a timely manner simply by writing a letter to our bank and advising they had made a mistake that is all they had to do and they wilfully refused to do it. It is clear that this whole process has been hopelessly compromised by a succession of Government Officers inability to act professionally and objectively. It is clear that the actions of this officer were hopelessly biased against us and we have fully documented this and this information has been in your possession now for over a year.

4. whether you have concerns about any other administrative actions taken by the ATO in forming its compensation decision.

Again we have provided you full details about this it is clear the whole process is tainted. You have been involved in this matter for three years and you are well versed in the persecution we have been subjected to and the dishonesty we have had to deal with. We never sought to commence any action because we know it is a farce because the fact is the process is hopelessly biased we never stood any chance of getting any compensation the ATO have never paid any substantive compensation ever. If the Government were to be believed on this you have never

made any mistakes which is of course complete hogwash the ATO are making horrendous mistakes and destroying Australian Businesses all the time and have never been held accountable for doing this. We have been forced to go along with this charade enduring the stress and anxiety over 7 years all the time knowing that our time and resources have been wasted and that there is simply no accountability for the Government Officers who have destroyed our lives. We will however continue to respond because if we do not you seek to claim we did not respond and in fact even when we do respond as we have always done and will continue to do some of your Officers still incredibly have the audacity to still try to claim we have not responded to cover up their failure to communicate and to rectify their errors.

Please send this information to us, ensuring you include your reference number [REDACTED] by 29 October 2018, using any of the following methods:

You have had all of this information for over three years and done nothing and you again abuse processes by only allowing us a few days to respond it is a continued abuse of process and denial of justice and the fact that you are in such a position of responsibility and you act with such cavalier disregard for the impact of your actions us clearly shows your Department is a sham and you are uncaring and unethical.

- email to: [REDACTED]
- [REDACTED] (call costs may apply)
- mail to:

GPO Box 551
Sydney NSW 2001

After we have received this information, we may:

- request additional information;
- decline to investigate your complaint and/or provide advice about how to progress your matter; or
- commence an investigation.

We will contact you via your preferred contact method when deciding on any of the above.

Your concerns and issues which the IGT is unable to assist with:

I note that the IGT previously assisted you with your concerns about the ATO, the IGT reference numbers for those matters are [REDACTED]. In addition, the IGT addressed further concerns you had about our handling of your complaint in an internal review [REDACTED]. Accordingly, we will not be addressing any of the issues which we have previously addressed, unless you have new and relevant information for us to consider.

No you haven't addressed the matters at all and you never responded to my substantive correspondence to you after you tried to white wash matters you simply ignored it because you could not respond you are hopelessly compromised. The only reason you are responding now is because more scrutiny is being brought to bear on this matter and this will continue to escalate until such time as these issues are properly address because of the importance of our technology

that the Government has so wilfully interfered to prevent being developed.

Furthermore, the IGT does not have the power to investigate actions of government organisations other than the ATO and the Tax Practitioners Board (TPB). If you have concerns regarding other government organisations, the Commonwealth Ombudsman may be able to assist you. You may contact the Commonwealth Ombudsman on 1300 362 072 or visiting the following website: <http://www.ombudsman.gov.au/contact-us>.

You have made it quite clear your belief is that you do not have any power or willingness to do anything it is clear your Department is a sham and you have wickedly and deliberately wasted our time and resources over three years and done absolutely nothing except write apologist letters to protect the Government and your own job.

If you have any questions or would like to discuss this email further, please do not hesitate to contact me by dialling [REDACTED]
[REDACTED] Alternatively, you can email me at [REDACTED] ensuring you include our reference number in the subject line of your email.

If you were acting in good faith you would have addressed our substantive communications in response to your determinations that have been arrived at after collusion with your fellow officers but without giving us an opportunity to put our side to your hopelessly biased assertions. You have continually strategically denied us due process to deliberately deny us redress and in the process you have deliberately prejudiced our rights and continued to facilitate this persecution of us in contravention of our human rights.

Regards,

[REDACTED]

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