

**From:** [REDACTED]  
**To:** [Committee, TaxRev \(REPS\)](#)  
**Subject:** Submission Standing Committee on Tax & Revenue - Annual Report Australian Taxation Office - [REDACTED]  
Family Persecution  
**Date:** Wednesday, 3 October 2018 6:50:14 PM

---

Dear Committee

Please accept this email as an outline of the persecution we have been subjected to on an ongoing basis for more than 7 years.

Unfortunately it is a tragically long list of transgressions and a clear demonstration of the grossly irresponsible behaviour of a succession of Government Officers trying to cover up the originally horrendously negligent actions that were taken for politically motivated purposes.

Over more than 7 years we have been subjected to a continual stream of atrocious actions by the ATO's Officers and other Government Officers and the Politicians concerned they have:

- Failed to honour the Governments' commitment to assist our R&D efforts.
- Continually been underhanded and conniving.
- Continually failed to act in good faith.
- Deliberately abused their powers to persecute us.
- Have been heavy handed and overbearing.
- Blamed us for their mistakes.
- Failed to acknowledge their mistakes and apologise for them.
- Taken retaliatory action against us when we have complained about their unlawful conduct.
- Completely failed their own Departmental key principles.
- Deliberately failed to avoid a dispute.
- Deliberately failed to resolve the dispute as early as possible.
- Deliberately failed to consider possible resolutions offered.
- Deliberately failed to manage the disputes in a fair and courteous manner.
- Deliberately placed us under duress for more than 7 years.
- Failed to take account of the hardship they are causing in contravention of their own internal Departmental Rules.
- Deliberately set about to cause us catastrophic damage.
- Engaged in telephone harassment.
- Continually sent reckless notices designed to harass us and cause us stress and anxiety for over 7 years.
- Took debt collection and legal action against us before any debt was due.
- Issued an unlawful garnishee on our bank when we had no debt due to you.
- Falsely claim a garnishee has no impact contrary to their own Departmental Guidelines.
- Deliberately and recklessly refused to retract the garnishee notice knowing it to be false.
- Deliberately jeopardised our relationship with our Bank.
- Issued a falsely sworn wind up notice when we had no debt to due to them.
- Deliberately refused to retract the wind up notice knowing it to be false.
- Continually failed to respond to the substantive issues in our communications appropriately and effectively to resolve issues.
- Deliberately ignored our impeccable compliance & credit history of 23 years.
- Failed to properly assess our circumstances.
- Refused to consider our submissions.

Dismissed our submissions without responding to the substantive matters.  
Refused to consider matters concurrently.  
Deliberately refused to answer the technical questions at issue.  
Incorrectly applied principles that apply to finance companies to an R&D endeavour.  
Deliberately forced us to have to object to their decisions without giving due consideration to our submissions first.  
Continually refused to acknowledge the debt dispute.  
Continually failed to engage to resolve the debt dispute.  
Failed to mitigate losses.  
Failed to manage their conflict of interests.  
Deliberately ignored we had a reasonable basis for affairs.  
Falsely accused us of not keeping records with sufficient details.  
Falsely accused us of withholding information.  
Falsely accused us of not correctly accounting for GST.  
Continually been inconsistent and continually vacillate between on the one hand claiming we have not given them information and then on the other claiming we have given them too much.  
Failed to understand our records and take them properly into account.  
Failed to understand our contract and take it properly into account.  
Failed to treat us fairly and consistently with other tax payers in regard to our contract.  
Deliberately inflamed matters by failing to withdraw and apologise for their incorrect accusations.  
Deliberately ignored our technological innovation.  
Deliberately and maliciously manufactured a circumstance to force the closure of our business.  
Prevented the capital raising for our Development from proceeding.  
Forced us to halt trading and the consequent closure of our business of 23 years and destroyed the value of our goodwill.  
Forced us from our home and community.  
Caused unnecessary trauma for our children.  
Wasted thousands of hours of our time.  
Failed to provide us with relevant materials to enable us to consider their position.  
Deliberately denied us financial resources to prevent us seeking assistance to deny us due process and justice.  
Abused their powers to apply changes in the law to us retrospectively.  
Dishonoured payment of amounts due for investments already undertaken.  
Denied us a right to an equitable offset.  
Wrecked our business by failing to act in a timely manner.  
Failed to engage with us to consider an offer of settlement.  
Denied us the time to sell assets to pay their fictitious debt so we would not have to close our business.  
Denied us the opportunity to consolidate to eliminate any objections.  
Denied us protection of the safe harbour provisions.  
Failed to take into account adverse case law and even their own rulings that show they have acted wrongly.  
Imposed penalties on us with no basis to deliberately intimidate us.  
Imposed punishment on us without due process and have deliberately denied us access to review of these matters.  
Abused processes to extort monies from us when no monies were due.  
Deliberately withheld significant monies from us to cause us economic harm.

Abused their power to deliberately damage their small competitor.  
Treated us unconscionably as their small competitor.  
Failed to pay us interest on amounts due to us.  
Failed to withdraw their false claims about our engagement agreement.  
Failed to act in a conciliatory manner to resolve the dispute to enable debts to be settled and our business to continue.  
Deliberately sought to deny us access to due process.  
Deliberately delayed proceedings many times in order to deny us justice.  
Failed to act reasonably and responsibly.  
Acted rashly and inflamed matters and caused more damage unnecessarily.  
Incorrectly applied commerciality tests to a high risk R&D enterprise.  
Consistently misrepresented proceedings.  
Deliberately mislead us about the objection process.  
At senior management including their Commission and senior Government Ministers have deliberately ignored important communications from us.  
Deliberately obfuscate matters by refusing to use email threads.  
Falsely claimed our objections to their assessments were invalid to deny us justice.  
Colluded with the Federal Ombudsman to deny us justice.  
Refused mediation with the NSW Small Business Commissioner.  
Lied to the NSW Small Business Commissioner about the validity of our objections.  
Lied in an offer of alternative dispute resolution claiming they would resolve matters quickly.  
Abused their alternative dispute resolution that they forced on us as a means to delay matters for over a year.  
Falsely offered mediation internally and then lied to their own mediator and simply used the proceedings as an evidence gathering exercise to try to further discredit us.  
Mislead a Federal Minister about their intentions to mediate.  
Deliberately allowed matters to progress to litigation.  
Refused mediation in the Federal Court.  
Lied to the Federal Court about the validity of our objections.  
Raised a false forensic report claiming our contract was invalid and relied on this in Federal Court proceedings in serious contravention of forensic professional standards.  
Maintained their deception before the Federal Court knowing that Austrade had found their claims that our contract is unenforceable to be false.  
Breached Australian Competition Law.  
Deliberately abused their powers to bully a small competitor.  
Mislead the Federal Court about their Authentication Services.  
Deliberately harassed us in Contempt of Federal Court proceedings.  
Refused to allow the matters to be heard in the Federal Court to expedite matters.  
Colluded with the Federal Court to deny us justice.  
Mislead the Minister about their Authentication Services serious deficiencies.  
Double taxed our export market development grant.  
Falsely claimed we did not include FBT contributions when we had.  
Failed to recognise the difference between the income tax year and FBT year.  
Falsely denied receiving communications from us.  
Failed to respond to our communications.  
Failed to respond continuously within the required 28 day standard set by their Department.  
Continually failed to engage actively with us to resolve matters.  
Colluded with the IGT to deny us justice.

Unlawfully cancelled our GST registration and withheld our GST credits.  
Failed to recognise the importance of our authentication technology.  
Denigrated our work on Authentication and my invention to hide their negligence.  
Falsely claimed we have not engaged with them.  
Caused psychological harm to our family and our employees families.  
Deliberately ignored our warnings of the significant damage their reckless actions are causing.  
Caused millions of dollars in damages unnecessarily.  
Refuse to take responsibility for the damage they have caused.  
Deliberately interfered with the development of authentication technology that is critical for humanity.  
Acted with reckless negligence.  
Vindictively and maliciously and bullied us incessantly.  
Demonstrated conduct that is destructive and antisocial.  
Held themselves out to be experts in law that they are not suitably qualified to express opinions about.  
Held themselves out to be experts in areas of technology that they are not suitably qualified to express opinions about.  
Deliberately ignored the evidence we have provided them to assist them to correct their mistakes.  
Refused to correct their errors.  
Applied the tax law inconsistently to suit their purpose in one instance claiming accruals basis for income and in another claiming a cash basis.  
Refused to enter into any resolution of these matters.  
Deliberately used procedural demands to delay and deny us justice.  
Continually misrepresented proceedings as being for dispute resolution when they have simply been delaying tactics or to gather further information to use try to damage us further.  
Continually suggested compensation would be considered only to then deny such offers as a means of delaying matters and gathering further information to us to try to damage us further.  
Abused the compensation process to delay matters and deny us justice.  
Refused to pay compensation.  
Behaved contrary to professional standards.  
Failed to take due care.  
Failed to act objectively.  
Failed to act impartially.  
Failed to act competently.  
Acted unethically.  
Fail to understand what is considered to be reasonable behaviour.  
Engaged in false accounting on multiple occasions.  
Deliberately perverted the course of justice.  
Continue to contrive dishonest and misleading documents to continue to try to hide their errors.  
Deliberately belittled our endeavours as a hobby and of no consequence.  
Deliberately created documents to mislead about the progress of our technology.  
Failed to respect the spirit of the Taxpayers Charter.  
Breached public service rules.  
Failed to follow their own guidelines on dispute resolution.  
Failed to follow the Governments Model Litigant rules.  
Acted beyond their powers.  
Mislead the Parliament.

Acted corruptly and engaged in multiple cover ups to hide their mistakes and then their vindictive actions to try to silence us.  
Brought the Department into disrepute  
Brought the Government into disrepute  
Denied us due process and justice in contravention of our human rights.  
Maintained a continuing campaign of persecution of us in contravention of our human rights.

More details are contained in our responses to the Government that remain unanswered which we have provided to the Committee in support of this submission.

The actions of these Officers has been an outrageous waste of our time and resources and taxpayers money and has caused disproportionate damage to our lives psychologically and economically. The fact that it has continued for more than 7 years and continues to this very day makes it all the more egregious.

These are very serious matters and our cause is a very important one and worthy of the Committees valuable time.

We consent to the Committee using our information in any way it sees necessary to address these issues we are not concerned by embarrassment of our circumstances we have made great sacrifices in the face of this terrible treatment to endeavour to continue our work and our overwhelming objective is to see that our innovation is made available for the benefit of society and we are prepared to forego our own privacy if that is necessary to try to further our initiative to protect people from scams on the internet.

The ATO & Governments actions against us have made our lives intolerable but even so we have endeavoured to make our technology available for the benefit of the community. There is a clear conflict of interest in these matters we need assistance to bring this technology into reality not aggressive negative destructive actions to prevent us. There is a clear conflict of interest that prevents the Parliaments intent to foster the work of small businesses like ours that will be the next generation of businesses for our future generations. We don't have armies of solicitors and accountants working for us we are a husband and wife team with limited assets, only a small income and we are very time poor but never the less our endeavour is a righteous one and badly needed for society to improve trust on the internet to allow society to truly prosper from its' advent.

We respectfully request the Committee consider a thorough investigation of these matters as to why we continue to be subjected to this ongoing persecution and why the Government continues to ignore our innovation and our warnings regarding the exiting defective authentication that is widely in use in both the public and private sector to the detriment of society.

Sincerely

[REDACTED]

CEO

Armorlog Group

[REDACTED]  
[REDACTED]

