



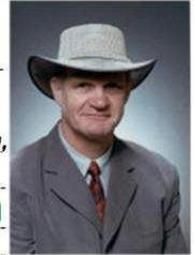
# OFFICE-OF-THE-GUARDIAN

(Don't forget the hyphens!)

*The opinion(s) expressed in this letter by the writer, are stated considering the limited information available to him and may not be the same where further information were made available to him, is not intended and neither must be perceived to be legal advice!*

**WARNING**

WITHOUT PREJUDICE from the desk of **GUARDIAN:Mr G. H. Schorel-Hlavka**  
Contact details at: [Http://www.office-of-the-guardian.com](http://www.office-of-the-guardian.com)



Committee Secretary

5-6-2011

Joint Committee of Public Accounts and Audit

PO Box 6100, Parliament House Canberra ACT 2600 Australia

Email [jcpaa@aph.gov.au](mailto:jcpaa@aph.gov.au)

**Submission No.12**

**Inquiry into National Funding Agreements**

**Ref: National Funding Agreements – etc.**

## AND TO WHOM IT MAY CONCERN

This submission is extensive (At times repeating the same quotations due to needing to be used at those locations) due to the nature is issues canvassed, unconstitutional State land taxes, including **GST**, Religious tax exemptions, and for the first time a proposed system of obligations to be entitled to a **NON PROFIT (NOT-FOR-PROFIT)** registration, etc. This as to clamp down on moneys collected being used for ulterior purposes nothing to do with **“PUBLIC PURPOSES”** Also the issue of taxation used to purchase **WATER** is addressed below. It should be understood that to explain why certain taxation issues ought to be clamped down on and other comprehensive supportive material has been provided to underline the need for tax reforms.

As referred to below the Commonwealth introduced the Land Tax office, the forerunner of the ATO on 11 November 1910 and from then on land taxes had to be **“uniform”** and were an exclusive federal legislative power. In 1952 the Commonwealth abolished State land taxes but couldn't have the States then reverting to State land taxes. This submission contains also a recent correspondence to the ATO in that regard.

As a **CONSTITUTIONALIST** I have grave concerns as to how the funding arrangements have developed, some as to “conventions” where in fact it must at all times remain to be within the constitutional framework. Having for example Customs terrorising/extorting monies from people or withhold their goods, as they fin vein tried to do against me, also should be a wake up call that there is a lot drastically wrong.

This submission is but a mere part of a lot that is wrong but at least let try to start somewhere. What is needed is an **OFFICE-OF-THE-GUARDIAN** (*Don't forget the hyphens!*)a constitutional council that advises the Government, the People, the Courts and the Parliament as to the constitutional meanings and powers and so limitations because currently we have far too many laws that are unconstitutional and so are really no laws at all, but the poor fellow who has to try to pursue justice against the might of a taxpayer funded department. We must stop the rot while we can because if we fail then we may face rebellion of a kind never experienced in the Commonwealth of Australia as people are just sick and tired on the way politicians elected to represent them are disregarding the **RULE OF LAW**.

Therefore, any national funding arrangements must consider these and other matters also and the same that since the Commonwealth ties pensions and other welfare payments to the CPI then constitutionally the States no longer can increase charges for public housing rent, state charges such as driver licences, etc, and neither could the municipal/shire councils then increase their rates above the **CPI** (Consumer Price Index)for pensioners and welfare recipients. Meaning a

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Free downloads regarding constitutional and other issues from Blog [Http://www.scribd.com/InspectorRikati](http://www.scribd.com/InspectorRikati)

total change of funding must eventuate, this as the Framers of the Constitution stated that all and any unconstitutional taxation must be refunded to the person who paid it. Consider a perhaps (estimates) **\$35 billion** a year on state taxes to be refunded then this will have horrendous consequences. Hence this extensive submission!

5  
QUOTE **Michael D'Ascenzo**, Commissioner of Taxation,  
**WITHOUT PREJUDICE**

10 **Michael D'Ascenzo**, Commissioner of Taxation,  
General Post Office Box 9977 Sydney, NSW 2001  
C/o Deborah Green [deborah.green@ato.gov.au](mailto:deborah.green@ato.gov.au)

3-6-2011

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25 **Peter Spring** ATO, C/o [deborah.green@ato.gov.au](mailto:deborah.green@ato.gov.au) phone number; 02 9374 8990 fax; 02 9374 8753

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in care of: General Post Office Box 9977 Sydney, NSW 2001.

30 **Ref: Operation Wickenby, taxation and other matters -**  
**Re Taxation powers-etc**

**AND TO WHOM IT MAY CONCERN**

Sir,

35 Further to my previous correspondence I direct myself to you in regard of the ATO's conduct in **Operation Wickenby**, etc, and in particular the legal processes it followed and still follows as I contemplate to publish a book titled:

**INSPECTOR-RIKATI® on the ATO-Operation Wickenby & TAXATION**

40 Subtitled; **Undermining DEMOCRACY-the ATO's abuse of power & legal processes**

**Again I state previously; In this matter I do not represent any specific person.**

45 I am not a lawyer but a constitutionalist, professional advocate, Attorney, etc, and as Author of books in the **INSPECTOR-RIKATI®** series on certain constitutional and other legal matters have extensively written about taxation matters.

Since my 17 October 2010 correspondence I have indeed been very busy to investigate certain taxation matters of which I will refer to also to some below.

50 I am however also concern that the way the ATO applies penalties upon persons who allegedly didn't make a proper tax return declaration is of concern and if since the nearly 8 month time difference since the 17 October 2010 correspondence the ATO has retraining its staff to ensure that they follow proper procedures and do not inflict any penalties merely because they many not understand that a taxpayer may be within his right in not providing certain details and that  
55 certain conduct of a taxpayer may be lawful even so not appreciated by the ATO officers as such.