

14.2.2006.

Submission 1
TT in February 2006

RECEIVED
11 FEB 2006

BY: *Y. K. S. S. S.*



JOINT STANDING COMMITTEE
ON TREATIES. RE : TREATY
BETWEEN AUSTRALIA & NEW ZEALAND
WITH RESPECT TO TAXES ON INCOME.

DEAR SIRs.

IT IS THE SUBMISSION OF THIS EXECUTIVE THAT THIS TREATY NOT
BE RATIFIED.

IT IS THE POLICY OF THIS EXECUTIVE THAT WE DO NOT SUPPORT ANY
TREATY THAT WOULD ALLOW AVOIDANCE OF DOUBLE TAXATION, ALSO
AS THIS EXECUTIVE HAS POINTED OUT BEFORE , NEW ZEALAND IS
LEGALLY PART OF NEW SOUTH WALES STILL .NO TREATY IS BINDING
BETWEEN STATES , OR COLONIES.

ALSO PLEASE SEE ATTACHED A DOCUMENT BY THE AUSTRALIAN TAX
OFFICE , (ATO) THAT IT IS NOT A LEGAL ENTITY, IT CANNOT ENTER
INTO A TREATY AS A THIRD PARTY IF IT IS NOT A LEGAL ENTITY.

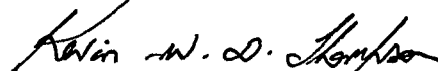
THE ATO , CANNOT APPEAR BEFORE THE HIGH COURT OF AUSTRALIA
AS A PARTY , BECAUSE IT IS NOT A LEGAL ENTITY. AS THE ATO ADMITS
IT IS NOT A LEGAL ENTITY , IT LEAVES THE TAXATION COMMISSIONER
WITHOUT LEGAL STANDING . THE GOVERNMENT WHICH IS THE PEOPLE,
ARE BEING DECIEVED BY AN ACTION CONTARY TO INTERNATIONAL

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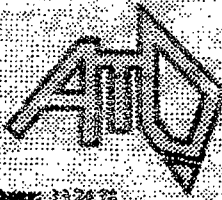
LAW , AS HANDED DOWN BY WAR CRIMES TRIBUNAL AT NUREMBERG 1945. THAT RULING WAS TO DO WITH THE VICHY FRENCH , WHO IMPOSED NAZI LAW. THE COURT RULED THAT EVERY PERSON HAD THE RIGHT TO IGNORE INVALID LAW. IF THE HIGH COURT OF AUSTRALIA DOES NOT RECOGNISE THE ATO AS A LEGAL ENTITY , THEN THE PEOPLE WHO ARE THE GOVERNMENT CALL ON THE PARLIAMENT TO ABOLISH THE ATO, AND TO TELL THE PEOPLE THE REASON . LAW IS LAW , IS LAW. THE BASIS OF DEMOCRACY IS TRUE REPRESENTATION , TRUE LAW , AND RESPECT OF ITS CITIZENS. THIS EXECUTIVE IS THE VOICE OF THE REAL GOVERNMENT , THAT IS THE PEOPLE. THE ATO IS THE SMALL BROTHER OF THE INSIDIOUS INTERNATIONAL BANKING TRADITION OF 232 YEARS . STARTED IN 1773, FRANKFURT GERMANY , WHAT IS NEEDED IS A DEBIT TAX ON ALL FINANCIAL TRANSACTIONS , OF ONE PER CENT , THAT WOULD REPLACE ALL OTHER TAXES. THE AUSTRALIAN TAXATION REFORM GROUP IN VICTORIA , HAVE ADVOCATED THIS CONCEPT WHICH WE THE VOICE OF THE GOVERNMENT SUPPORT. THE EXECUTIVE WISH TO THANK THE COMMITTEE FOR ALLOWING US TO COMMENT ON THIS TREATY.

YOURS IN PATRIOTISM.



KEVIN.W.D.THOMPSON.

NATIONAL SENIOR ADVISOR.



Australian Taxation Office

45 Foveaux Street, Northbridge, WA 6003
PO Box 9935, in your Capital City

Telephone: 13 29 75
Facsimile: 1329 027 021

10 March 2001

Our Reference: GST Review & Litigation Cases 10090
Contact Officer: Brock Smart
Contact Phone: (08) 6513 5590
Your Reference:

Mr Daryl O'Brien
1 Lakes Place
GUYS HILL VIC 3807

Dear Mr O'Brien,

I refer to your facsimile transmission received on 14 February 2001 in which you provided the Australian Tax Office (ATO) with a notice of termination of payment of GST & personal income tax.

As noted in the transcript of the case you refer to, *Mosliker v Chapman*, the ATO does not claim to be a legal entity. The fact that the ATO is not a legal entity does not however invalidate any taxation legislation nor any legal notices issued under powers granted to the Commissioner by those taxation acts. As his Honour, Callinan J points out, at paragraph 490 on page 19 of the transcript, when referring to an affidavit signed by an employee of the ATO:

"I am a debt collection officer, small business, in the Australian Taxation Office." But that is simply shorthand for saying "the office of the Commissioner"

Further, in Callinan J's decision in *Downey v Harvey* 174 ALR 41 (incorporating the *Mosliker* matter) at page 44 he addressed the very allegation you refer to and said:

"This last allegation, and the unconcoined claim for relief in respect of it (para 3), can be conveniently disposed of. The Australian Taxation Office is not a legal personality, the applicant 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 in any issue or efficacious remedy that might be available to the respondent."

The various taxation laws give rise to obligations that are legally required to be met by certain entities. These obligations are generally to the Commissioner of Taxation. For instance, an entity's legal obligation to complete a Business Activity Statement (BAS) and remit the net amount of GST collected to the Commissioner can be found in Division 31 of the *A New Tax System (Goods and Services Tax) Act 1999* (the GST Act).

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