

IN THE HIGH COURT OF AUSTRALIA  
BRISBANE OFFICE OF THE REGISTRY

No. B87 of 1999

BETWEEN: IVAN GORSHIKOV

Plaintiff

AND: STEPHEN CHAPMAN  
Deputy Commissioner of Taxation

Defendant

DEFENCE

Delivered the 1st day of March February, 2000.

1. The Defendant admits the allegations made in paragraph 1 of the Statement of Claim.
2. As to paragraph 2 of the Statement of Claim, the Defendant:
  - a. admits that he is and has at all times material to this action been an officer of the Commonwealth namely, a Deputy Commissioner of Taxation;
  - b. says that he has, at all times material to this action, acted in that official capacity;
  - c. says, further that, pursuant to s.209 and like provisions in the *Income Tax Assessment Act 1936* ("the ITAA"), he is able to sue for in his official name, in a court of competent jurisdiction, a debt due to the Commonwealth and payable to the Commissioner of Taxation arising by virtue of the operation of that Act;
  - d. admits that he is capable of being sued in his own name;



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Lyll Lindsay Sempf  
Principality of Range View  
Via Gatton 434  
East Australia

24 November 2004

*Dear Sir*

Thank you for your letter 19 November 2004, which has been passed to me for a reply. You mentioned that a copy of a Notice from the Department of Justice and Attorney General, State Government of Queensland was attached but it was not in fact enclosed with your letter.

I think that the answers to your questions are contained in the Australia Act of 1986. That Act abolished the then remaining legislative, executive and judicial links to the United Kingdom. The Act made Australian law completely independent of the British Parliament and courts. No part of the UK Parliament or courts has any jurisdiction over any of the States of Australia, the Commonwealth of Australia or the Federal Courts.

However, although the Australia Act defines Australia as a 'sovereign, independent and federal nation', and the Australia Acts are often described as completing the process of constitutional development begun with the Federation movement, Australia still retains the Queen as head of state. A referendum to remove this final tie by replacing the Crown with a President was held in Australia on 6 November 1999. The required majority of voters and majority of States necessary to make an alteration to the Constitution was not achieved and this final tie remains in place. The fact that the Queen remains as head of state does not confer any executive powers exercisable in Australia.

*Yours faithfully*  
*Jack Pavey*

Jack Pavey  
International Relations Branch

THE OFFICE OF THE LEADER OF THE OPPOSITION



HOUSE OF COMMONS  
LONDON SW1A 0AA

13<sup>th</sup> January 2005

Wayne Levick Esq  
18 Livingstone Road  
Lidcombe  
NSW 2141  
Australia

Dear Mr Levick,

Thank you for your letter to Michael Howard. He has asked me to reply to you on his behalf.

It was kind of you to write. Mr Howard attaches considerable importance to the views that are put to him and your comments have been carefully noted.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ian Philps'.

**Ian Philps**  
Office of the Leader of the Opposition