

**The Australian Taxation Office (ATO)  
Cannot Furnish Legal Files for its Creation!**

**Q:** Is the ATO operating legally?

**A:** Going by the Australian Constitution and the following letter from the ATO, the answer is **"No!"**

**Here is an Affidavit by Anthony Wallace,  
an officer within the ATO, Australia.**

**IN THE ADMINISTRATIVE  
APPEALS TRIBUNAL**

Tribunal Reference: N1999/1483

In the Matter of

**Douglas Cameron**

Applicant

AND

**COMMISSIONER OF TAXATION**

Respondent

**AFFIDAVIT**

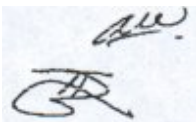
On 25 February 2000, I, Anthony Wallace of 2 Constitution Avenue, Canberra, Commonwealth public servant, say on oath:

1. I am an officer of the Australian Taxation Office (hereafter "ATO") holding the position of Executive Level 1 in the Legal Policy and Coordination section.
2. My duties in the Legal Policy and Coordination section are primarily concerned with responding to applications under the Freedom of Information Act 1982 (Cth.).
3. By virtue of my duties as an officer of the ATO, I prepared the reply to Mr Douglas Cameron's letter of 18 February 1999.
4. In order to prepare the reply to Mr Cameron's letter of 18 February 1999, I searched for and caused searches to be undertaken for the documents setting up the Australian Taxation Office.
5. I searched for and caused searches to be undertaken for the said documents during the months of March and April 1999. I could not identify any other possible or likely repositories for the documents.

***The Searches Undertaken***

6. I searched the ATO's computerised file marking system (TORT) for files referring to the creation of the ATO but I was unable to identify any relevant files.

7. I conducted an extensive search of the ATO's National Office library. I was assisted in this task by Karen Moore who was one of the ATO's librarians.



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8. I contacted Denis Gray of the Records Management section of the ATO and asked him if he was aware of any files that related to the establishment of the ATO. Denis told me that he had no knowledge of any such files and that he was unable to identify any such files when he searched the section's manual card index.

9. I contacted Paul Southwell whom I understood at that time to be the acting Director of Policy in the Parliamentary Business Unit within the ATO. Paul was unaware of any executive instrument that set up the ATO.

10. I contacted Jane Holden who was the Authorisations and Delegations Officer in the Office of the Chief Tax Counsel within the ATO. Jane was not aware of any documents creating the ATO.

11. I contacted the secretary of the Commissioner of Taxation and asked if she had knowledge of any administrative file that might contain documents setting up the ATO. The secretary informed me that she did not have knowledge of any administrative files that contained documents setting up the ATO.

12. I spoke to Jody Kisbee who was the Executive Assistant to Robyn Orr, the Acting Assistant Commissioner of People and Structures in the ATO. I asked Jody if she knew of any files that contained documents setting up the ATO. Jody replied that she did not know of any such files.

13. I contacted Madeline Campbell of the Australian Government Solicitor. Madeline referred me to Dianne Callahan who was an officer in the Governor-General's Office dealing with requests under the Freedom of Information Act 1982 (Cth.)

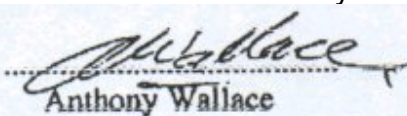
14. I contacted Dianne Callahan. Dianne was unaware of any documents setting up the ATO and referred me to Frank Leveritt of the Federal Executive Council.

15. I contacted Frank Leveritt who referred me to Kate Banks of the Federal Executive Council. I contacted Kate Banks who undertook to search for documents setting up the ATO and then to inform me of the results of her searches. Kate later telephoned me and said that she was unable to find any documents setting up the ATO but referred me to the National Archives.

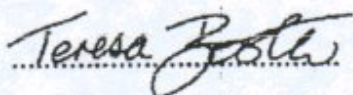
16. I spoke to Caroline Connor of the National Archives. Caroline later telephoned me and said that she had searched for documents setting up the ATO but had been unable to find any.

SWORN at Canberra

before me:



Anthony Wallace



SOLICITOR (OF NEW SOUTH WALES)  
SUPREME COURT  
25 February 2000

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**APPEALS TRIBUNAL**

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SWORN at Canberra

before me:

  
Anthony Wallace



SOLEMNLY (OF NEW SOUTH WALES)

## **The ATO Speaks Like The Mafia**



- "For the purposes of making a declaration under this Subdivision, the Commissioner may:***
- (a) treat a particular event that actually happened as not having happened; and***
  - (b) treat a particular event that did not actually happen as having happened and, if appropriate, treat the event as:***
    - (i) having happened at a particular time; and***
    - (ii) having involved particular action by a particular entity; and***
  - (c) treat a particular event that actually happened as:***
    - (i) having happened at a time different from the time it actually happened; or***
    - (ii) having involved particular action by a particular entity (whether or not the event actually involved any action by that entity)."***

Australian Taxation Office (ATO), Goods & Services Tax Act 1999, s. 165-55. [Note: the ATO is a foreign owned private business]