

## AUSTRALIA TAXATION OFFICE (ATO) Division 165 - Anti-avoidance

The wording below in red text is taken from the **Australian Tax Office Goods and Services Tax Act 1999, Chapter 4 - The special rules.**

Refer: <http://law.ato.gov.au/atolaw/view.htm?docid=PAC/19990055/165-55>

When you first read and comprehend what are the ramifications of this wording, you would expect that it applies to a Country under a Tyrant or a Dictator.

Even though you would initially believe that this has to be a joke, it should not surprise us coming from a Government Department that has NO lawful authority.

These fools just make up the rules as they go along – Ask yourself what chance would you have to fight them in an invalid and corrupt Court of Law in Australia??



### **The ATO is the Australian Gestapo**

***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).***

**The Australian Taxation Office (ATO), Goods & Services Tax Act 1999, s. 165-55.**