

17th March 2005

Principality of Range View
Via Gatton Q 4343
Ph 07 54622337

My reference: Tax_McCarmody_17Mar05

Tax Commissioner
Mr Michael Carmody
Care of GPO Box 9990
Canberra 2601

Dear Sir,

My letter addressed to you, dated 23rd Jan '05, was obviously referred to the illegal entity the ATO for a response.

A Mr Steven Cantrill replied on 14 Feb '05, reference number OPS/D&L/BRI Legal Team.

Mr Cantrill has confirmed, as a number of people know, that the ATO is not a legal entity. Mr Cantrill quoted from various court cases indicating that it does not matter that the Australian Taxation Office is not a legal personality or legal entity. This bothered me somewhat and so I sought a legal opinion from an acquaintance of mine. My attention was drawn to the Criminal Code Act 1899, where I was advised that it does matter that an entity or body of people is not legally constituted.

The Criminal Code Act 1899 (as reprinted as in force on 1 January 2005) states:

48 Other unlawful oaths to commit offences

Any person who—

(a) administers, or is present at and consents to the administering of, any oath or engagement in the nature of an oath, purporting to bind the person who takes it to act in any of the ways following,

that is to say—

(i) to engage in any mutinous or seditious enterprise;

(ii) to commit any indictable offence not being any of the crimes mentioned or referred to in section 47(a);

(iii) to disturb the public peace;

(iv) to be of any association, society, or confederacy, formed for the purpose of doing any such act as aforesaid;

(v) to obey the order or commands of any committee or body of people not lawfully constituted, or of any leader or commander or other person not having authority by law for that purpose;

(vi) not to inform or give evidence against any associate, confederate, or other person;

(vii) not to reveal or discover any unlawful association, society, or confederacy, or any illegal act done or to be done, or any illegal oath or engagement that may have been administered or tendered to or taken by the person or any other person, or the import of any such oath or engagement; or

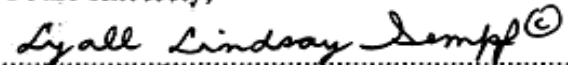
(b) takes any such oath or engagement, not being compelled to do so; or

(c) attempts to induce any person to take any such oath or engagement;

is guilty of a crime, and is liable to imprisonment for 7 years.

In relation to the Criminal Code Act 1899, please advise me of the legal ramifications of the ATO not being a legal entity.

Yours sincerely,


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Auth. rep.
Lyall Lindsay Sempf©
Authorised representative

Acts Interpretation Act 1901 – Section 15A – Construction of Acts to be subject to Constitution

Every Act shall be read and construed subject to the Constitution, and so as not to exceed the legislative power of the Commonwealth, to the intent that where any enactment thereof would, but for this section, have been construed as being in excess of that power, it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power.

Constitution – Section 109 – Inconsistency of Laws

When a law of a State is inconsistent with a law of the Commonwealth, the latter shall prevail, and the former shall, to the extent of the inconsistency, be **invalid**.

This is in contradiction to the belief that modern laws override older laws.

The Constitution is the **foundation** from which statutes are to be constructed.

The construction of any building must conform to the limits imposed by its foundation, or else the building will collapse.

Unabated statute laws would also lead to chaos and destruction if the Constitution didn't lay the **ground rules** to govern their creation.