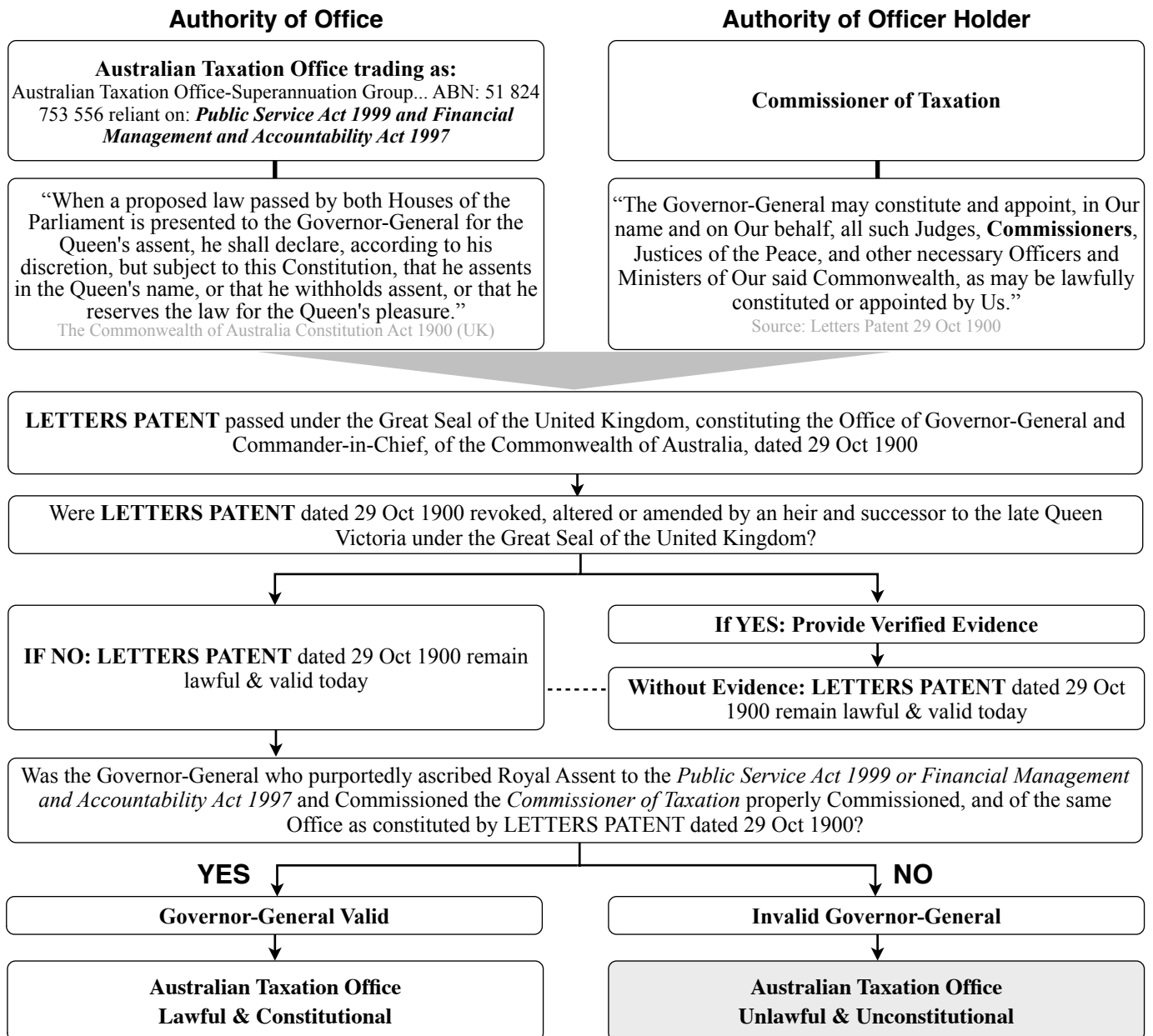


# Validity of The Australian Taxation Office (ATO)



Excerpt from Commonwealth of Australia Crimes Act. Act 12 of 1914 (with Royal Assent, not repealed):

3. “**Commonwealth officer**” means any person holding office under the Commonwealth, and includes any person permanently or temporarily employed in the Public Service of the Commonwealth, or in or in connexion with the Naval or Military Forces of the Commonwealth, or in the service of any public authority under the Commonwealth and includes an officer of the Commonwealth Bank.

75. Any person who-

- personates any Commonwealth officer on an occasion when the latter is required to do any act or attend in any place by virtue of his office or employment; or
- falsely represents himself to be a Commonwealth officer, and assumes to do any act or attend in any place for the purpose of doing any act by virtue of his pretended office or employment,

shall be guilty of an offence. **Penalty: Imprisonment for two years.**