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24th Day of August 2020

Mr Chris Jordan AO

Commissioner of Taxation

Australian Taxation Office

Email: parliamentaryservices@ato.gov.au

Dear Mr Jordan,

 With the current situation in our country and with having a virus running rampant causing fear and anxiety and as a result of the fear and anxiety we have the Victorian Government seeming to pass legislation via the Victorian Government Gazette on a daily basis even when the State Parliament have not been sitting.

This very bizarre situation has prompted us to look more deeply into the contents of the current legislation in this country.

The one of many pieces of legislation that we have studied is the Income Tax Assessment Act 1997.

The Income Tax Assessment Act 1997 sect 4.1 states who must pay income tax and provides the following statement:

Income Tax is payable by each individual and company, and by some other entities.

Note: The actual amount of income tax payable may be nil.

In an attempt to fully comprehend who indeed is liable for income tax we decided to research the definitions of the words used in the legislation.

The legislation itself provides the meaning to all words and the meaning to the underlined words above in sect 4.1 as provided by the legislation are as follows:

1 - “Income Tax” means income tax imposed by any of these:

1. the Income Tax Act 1986
2. the Income Tax (Diverted Income) Act 1981
3. the Income Tax (Former Complying Superannuation Funds) Act 1994
4. the Income Tax (Former Non-resident Superannuation Funds) Act 1994
5. the Income Tax (Fund Contributions) Act 1989

2 – “Individual” means a natural person

3 – “Company” means:

1. a body corporate or
2. any other unincorporated association or body of persons



So with the meaning of the words as provided by the legislation we are then able to determine that the word “person” has the same meaning as the word “individual” and the same meaning as the word “personal”

As stated in the legislation the word “person” and the word “personal” has the following meanings:

1. “person” includes a partnership, a company and a person in the capacity of trustee of a trust estate.
2. “person” includes a company

The final definition required for Sect 4.1 is for the word “entity”

We found the definition for the word entity in the Income Tax Assessment Act 1997 Sect 9.1.

Sect 9.1 of the act provides a table for the type of entity that is liable to pay income tax and the table provided the following two examples:

1 – An “individual”

2 – A company, that is

1. a body corporate
2. an unincorporated body(except a partnership)

The table goes on as you know Mr Jordan to list another ten types of entities that are liable to pay income tax but for the purpose of this letter we have not included the other entities in this list.

So with full comprehension of the meaning of the words in the Income Tax Assessment Act 1997 Sect 4.1 we are able to determine that the following statements can only be true.

The Income Tax Assessment Act 1997 Sect 4.1 is stating that income tax is payable by an “Individual” where the meaning of the word “Individual” is a “person”.

A “person” includes a partnership, a company and a person in the capacity of trustee of a trust estate.

Income tax is also payable by other “entities” which are known as “individuals” and as we have already clearly pointed out, an “individual” is a “person and a “person” is a “company”

Income Tax Assessment Act 1997 Sect 6.15 states what is not assessable income.

What is not assessable income.

1. If an amount is not ordinary income and is not statutory income it is not assessable income(so you do not have to pay income tax on it).
2. If an amount is exempt income it is not assessable income.

It is very clear by the statements in Sect 6.15 that if an assessable income amount is not ordinary income and is not statutory income and if an amount is exempt income then it is NOT an assessable income.





Income Tax Assessment Act 1997 Sect 6.5 states the following facts:

1. Your assessable income includes income according to ordinary concepts, which is called ordinary income.
2. If you are an Australian resident, your assessable income includes the ordinary income you derived directly or indirectly from all sources, whether in or out of Australia, during the income year.

Once again the meaning of the words in the statement, as provided by the legislation definitions is where we get the true meaning of the statement.

We find that there are two very important words in Sect 6.5 of the Income Tax Assessment Act 1997 and those are the words “Australian resident” and “Australia”.

The legislation provides the following definition for the words “Australian resident”.

“Australian resident” means a “person” who is a resident of “Australia” for the purposes of the Income Tax Assessment Act 1936.

The definition of the word “Australia” can be found in the Income Tax Assessment Act Sect 960.505 and states the following:

Meaning of Australia

Territories

1. “Australia”, when used in a geographical sense, includes each of the following:
2. Norfolk Island;
3. the Coral Sea Territories;
4. the Territory of Ashmore and Cartier Islands;
5. the Territory of Christmas Island;
6. the Territory of Cocos (Keeling) Islands;
7. the Territory of Heard Island and the McDonald Islands.

So in summary of Sections 6.5 the only true statement that can be given is the following;

An Australian resident is a person and as the definition as provided by the legislation states, a person is a company.

Section 960.505 states that when Australia is used in a geographical sense it includes only the islands and territories listed a, b, c, d, e and f in the list above.

As Australia is indeed a land mass and cannot be known as anything other than a land mass we can determine that Australia can only be used in a geographical sense as per the statement provided in Sect 960.505 of the Income Tax Assessment Act 1936 and thus Australia can only be known as the following;

1. Norfolk Island;
2. the Coral Sea Territories;
3. the Territory of Ashmore and Cartier Islands;
4. the Territory of Christmas Island;
5. the Territory of Cocos (Keeling) Islands;
6. the Territory of Heard Island and the McDonald Islands.

After finding the meanings to the words in the statements provided in the Income Tax Assessment Act 1997 it is very clear and can be no doubt as to who is liable for income tax in Australia.

The ONLY entities or persons liable for income tax under the Income Tax Assessment Act 1997 would be a company with an assessable income derived from the list of islands and territories as listed in the Income Tax Assessment Act 1997 Sect 960.505.

We have looked long and hard and at no place in the Act or legislation have we been able to find a section or even indeed a mention that a living breathing man or woman is liable to pay income tax on this land known as Terra Australis.

Furthermore as the Act and legislation referred to is an Act of The Parliament of Australia and The Parliament of Australia is a recognized corporation or an all for profit business. An Act which is not law in Australia, it is not even referred to as law as it is an Act of a corporation or an all for profit business, or policy, but it is not a law.

We need to understand the difference between law and legislation.

Act’s and statutes of the Parliament of Australia can only be given force of law by the consent of the governed which have agreed to those Act’s and statutes of Parliament of Australia.

There for there is a mandatory legal requirement under current legislation that the governed must have given their consent legally which can be physically presented as fact before the Act’s and statutes of Parliament of Australia can be given force of law. Therefore Not Law, Not enforceable. Circa 25 million people in Australia have not legally entered into those agreements in full knowledge and understanding and of their own free will, which must be kept on the public record for the Act’s and statutes of Parliament of Australia to be given an action which involves force. Or force of law. The answers to the questions are in the understanding of the words used to implement acts of force. Or Law.

Therefore Mr Chris Jordan in the position of Commissioner of Taxation in the Australian Taxation Office carries the formal obligation to provide material evidence that MR PETER HUMM as a living breathing man has any legal or legislative obligation to pay income tax under the Income Tax Assessment Act 1997.

Without the material evidence that MR PETER HUMM has any legal or legislative obligation to pay income tax under the Income Tax Assessment Act 1997 it would only be fair and indeed within his unalienable rights to cease any further and all future payments to the Australian Taxation Office.

WITHOUT PREJUDICE, i.e. all natural and Unalienable Rights Reserved

For and on behalf of the Principal legal embodiment by the title of MR PETER HUMM

For and on behalf of the Attorney General of the House of Humm

For and on behalf of Peter-joseph of the House of Humm