

21-10-2002

24 OCT 2002

**The Board of Taxation
C/ Treasury
Langton Crescent
Parkes ACT 2600**

Re: **Review of International Taxation Arrangements**
(Advertised in 'The Age' 31-08-2002)

Taxation was once a burden imposed by 'rulers' on their 'subjects', and was traditionally used to acquire sufficient funds in order to prosecute wars. 'Income Tax' was introduced in Australia, initially for the same reason, but that war has long since ended; not so the 'Income Tax' imposition.

Australia is no longer a Colony or Dominion ruled by the Imperial British Empire; it is an Independent Sovereign Nation; that 'sovereignty' resides in the 'Australian' people who are the supreme and **only** source from whom any 'authority' in Australia may be derived.

Since Australia gained independence, **no** 'government' or 'elected representative' has sought or been granted any such 'authority', yet 'they' continue to act as though they are our 'rulers' under 'legislation, assented to' in the name of a 'foreign and alien' Monarch ! (In 1972, 'Australians' were rendered by legislation of the UK Parliament & Monarch to be aliens. That alien Queen and her local 'Governor(s)' have **no** power of 'assent' here.)

Our 'elected representatives' are simply that, **not our 'rulers'**; they are obliged to serve, and to 'represent the will' of the 'Australians' who elected them to that position of trust !

Under the current Australian taxation 'regime', the vast majority of the revenue collected is derived from individual 'Australians', whereas 'foreign and internationally focused business interests' operating here pay little or no tax at all but take out massive profits; that is an utterly inequitable and intolerable state of affairs that cannot be sustained !

It is a massive breach of trust that those who were 'elected' to represent the will of the 'Australian' people should see fit to penalize the 'Australian' people by whom they are employed, while giving preferential or 'tax free' treatment to 'foreign' interests at the expense of those 'Australian' people who have a far superior right to any preference !

There is no justification whatever for 'elected representatives' of the 'Australian' people, or an 'appointed board', to consider any prospect of granting any 'tax benefits' to foreign individuals or organisations that are **not available** to the 'Australian' people; of course the contents of those 'secret tax treaties' with the UK, Germany, the US, etc, and / or countries having 'most favoured nation' status are not made public, but have been made in the name of the 'Australian' people without their consent; they are all clearly **invalid** !

Was this 'non-elected Board' established simply in order to recommend the introduction of provisions of the 'Multilateral Agreement on Investment', or some variant thereof, and to deflect criticism from our 'elected representatives' ?

The potential for 'bias' is such that the matter clearly **must be openly and transparently addressed** by our 'elected representatives' in **our** best interests, **not** theirs or that of 'big' or 'foreign' business ! Those 'representatives' have **failed a basic and overwhelming obligation** to properly put these matters to the 'Australian' people for consideration and decision; the topic is of such fundamental importance that it is **essential** that collective consideration be given to the arguments offered in order that fully informed consent may be granted, or denied; **the only appropriate method is that of conducting a Referendum !**

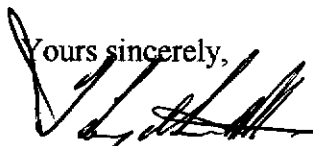
It is a **breach of trust, and dereliction of duty** for those 'representatives' to **refer such matters** of public policy to a group of 'non-elected' representatives of **foreign, multi or trans national, or any other 'big business' interests**, the primary function of which is to increase **their** capacity to make **profits**, **not** to consider the welfare and interests of the 'Australian' people ; numerous influential power brokers and lobbyists working for 'big business interests' already exist. It appears to be just another exercise in which the 'Australian' tax-payer's hard earned and misused funds are wasted on yet another unnecessary 'enquiry', to their even greater detriment ?

'Foreign Investment' has for many Nations in recent years proved itself to be a 'Poisoned Chalice', or a 'Trojan Horse'; they readily embraced the cause of their own destruction; it appears that Australia is rapidly heading in the same direction.

Australia's tax regime is a massive burden on, and highly detrimental to, the 'Australian' people, who now heavily **subsidise** 'foreign enterprises'; it has **no consent** of the 'Australian' people; it is illegitimate, unlawful and invalid. Any 'Treaty' made in the name of the 'Australian' people without their specific and informed consent is a **fraud**, and is therefore invalid, illegitimate and un-enforceable.

Perhaps Peter Costello and his colleagues have forgotten that they were 'elected' to **represent 'the will of the Australian people'** of specific electorates, **not** the desires of the 'Liberal Party', 'the big end of town', or 'foreign enterprises and organizations' ?

Yours sincerely,



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