Tuesday, 02 November 2021

AMG 4052 ANARCHY & CHAOS OF CORPORATE COMMONWEALTH OF AUSTRALIA (Liquidator and Managing Controller Appointed) (« The Crown »)
SELF-REGULATION IS MIS-REGULATION : PIERCING THE CORPORATE VEIL & RELIANCE ON INTERNATIONAL TRADE LAW ENFORCEMENT PROCEEDINGS

To: Parliament of Corporate Commonwealth of Australia
(Liquidator & Managing Controller Appointed)
Joint Committee on Corporations & Finance,
Standing Committee on Economics
Steve Georganas, MP, Deputy Chair, Senators O'Neil & Pratt
C/- Mr Mark Fitt, Secretary, PO Box 6100
Parliament House,
Canberra ACT 2600

Steve Georganas MP
Member for Adelaide
161 Main North Rd, Senate
Nailsworth, SA 5083

Senator Patrick
Level 2, 31 Ebenezer Place
Adelaide, SA, 5000

To : Commissioner of Taxation
Trading as the Australian Taxation Office
(Liquidator and Managing Controller Appointed)
C/Senate Standing Committee on Economics
Mr Chris Jordan (A Bankrupt)
Parliament House
Canberra ACT 2600

The Reserve Bank of Australia
(Liquidator and Managing
Controller Appointed)
C/Senate Standing Committee on
Economics, Mr Anthony Dickman
(A Bankrupt)
Parliament House,
Canberra ACT 2600

Email : economics.sen@aph.gov.au **:** chris.jordan@ato.gov.au : secretary@rba.gov.au : : glencec@citizensparty.org.au : liam.ocallaghan@aph.gov.au : grace.finch@aph.gov.au : steve.georganas.mp@aph.gov.au : senator.patrick@aph.gov.au : senator.oneil@aph.gov.au : senator.pratt@aph.gov.au

BDO (SA) Pty Ltd
Mr Andrew Tickle, Audit Partner, Mr Steve Fimano,
Mr Kishen Vadasz & Mr Mike Garrett
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(Together hereinafter The Crown (Liquidator and Managing Controller Appointed)) (**The Crown**)

Cc; OenoViva Global, Australian People Future Fund, Al Khalidia Real Estate (AKRE) Capital, ProCapital Associates W.LL (ProCapital), ISD Banking

Dear Mesdames et Messieurs,

The Farce that is Fake Regulation in Australia[1] has been well ventillated : A copy of this communique will be used in International Courts and Tribunals with Jurisdiction to enforce and impose Sanctions on Public Officials comprising the three arms of Governments of Australia.

[1] AMG 85 The Farce of Fake Regulation Royal Commission exposed Australia; March 2019

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"Twenty-five million Australian are all victims of the banking system; we all exist in an Economy distorted by the dominance of the Big Four banking Monopoly. Millions are direct victims of those Banks' practices, ranging from excessive fees to outright criminality. Tens to hundreds of thousands are victims of banking misconduct, including charging fees for no service and selling inappropriate products. Thousands to tens of thousands are victims of outright bank fraud, including mortgage fraud. "

"Thousands of Australians have tried to fight the banks – 10,000 made submissions to the 2018 banking royal commission – but most have failed. Hundreds have persisted, valiantly fighting the banks to some kind of (usually inadequate) compensation payout. A small number of bank victims have tried to last the distance against the lawyered-up banks in court, but the few times banks have been about to lose a case they have offered large compensation payouts too good to refuse, to avoid court rulings against them. Only a tiny handful of bank victims have been able or willing to dig in to fight for the most elusive outcome of all – justice – not just in terms of compensation for their financial losses, but in terms of findings of legal and criminal liability. "[2]

My own complaints were also ignored in Courts of Common Law and Equity at the behest of Chris Kourakis and various Commonwealth and States of Australia Attorney Generals, subsequently all complaints made by me have been ignored by Members and Senators of Australian Parliaments and countless regulators.

The breaches of contract by National Australia Bank Limited, N.M. Rothschild & Sons (Australia) Limited, Investec Australia Limited, BDO, Minter Ellison Lawyers, Lancione Partners, Johnson Winter & Slattery as officers/licensees of the Crown are extensive. [3]

Wrongful / Fraudulent / Insolvent Trading

Wrongful trading is a type of civil wrong found in UK Insolvency law, under Section 214 Insolvency Act 1986. It was introduced to enable contributions to be obtained for the benefit of creditors from those responsible for mismanagement of the insolvent company. [4] Under Australian Insolvency law the equivalent concept is called "insolvent trading".[5]

The principle of wrongful trading was introduced in *the Insolvency Act* 1986 (UK), to complement the concept of fraudulent trading. Unlike fraudulent trading, wrongful trading needs no finding of 'intent to defraud' (which requires a heavy burden of proof). Wrongful trading is therefore a less serious, and more common offence than fraudulent trading.

Under UK insolvency law, wrongful trading occurs when the directors of a company have continued to trade a company past the point when they: [4]

- "knew, or ought to have concluded that there was no reasonable prospect of avoiding insolvent liquidation"; and
- they did not take "every step with a view to minimising the potential loss to the company's creditors".

Wrongful trading is an action that can be brought only by a company's liquidator, once it has gone into insolvent liquidation. (This may be either a voluntary liquidation - known as Creditors Voluntary Liquidation, or compulsory liquidation). It is not available to the directors of a company while it continues in existence, or to other insolvency officeholders such as an administrator.

A limited company becomes insolvent when it can no longer pay its bills when due, or its liabilities; including contingent liabilities such as redundancy payments,(Compensation Payments) outweigh the

[2] Craig Isherwood, National Secretary, Citizens Electoral Party 16 September 2021
[3] AMG 129 Summary NAB Contract Issues Fraud prepared in 2010 and avoided by courts: ANNEXURE 3 https://1drv.ms/b/s!AtRcQcdl2OsT7z7MaX5RIVoScf3w?e=kEIABM
[4] Insolvency Act 1986: Section 214". http://www.legislation.gov.uk/ukpga/1986/45/section/214
[5] "Corporations Act 2001 (Cth), section 588G" http://www.austlii.edu.au/au/legis/cth/consol_act/ca2001172/s588G.html

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company's assets. This is a critical point in the lifespan of a company as it denotes when the directors responsibilities change from protecting the interests of the shareholders to protecting those of the creditors. It also means that the directors need to be extremely careful when considering whether to continue to trade, or not. Any director who knows that the company is insolvent and makes the decision to continue to trade, and in doing so increases the debts of the company can be made liable for the company debts.[6]

Who may be liable?

Section 214 Insolvency Act 1986 has very wide scope, since it applies not only to de jure directors (that is directors who were formally appointed, and their appointment was registered with Companies House. It can apply to de facto directors (that is people who assumed the role of director of a company without being appointed), or shadow directors (that is people in accordance with whose direction the de jure directors were accustomed to act. [4]

Initially, there was uncertainty among banks and insolvency and restructuring professionals who assisted and advised companies facing insolvency that they may be caught by the wrongful trading provisions. This has not proved to be the case (as of July 2006), and professionals are unlikely to be covered by these provisions except in exceptional circumstances.

What is expected of directors?[7]

In order to establish liability, the liquidator needs to demonstrate, using the civil burden of proof (i.e. on the balance of probabilities) that the directors continued trading the company beyond a point in time when they knew, or ought to have ascertained, that insolvent liquidation was inevitable.

The facts a director ought to have known were those a reasonably diligent person—having both the skill and experience possessed by a reasonable director — together with the skill and experience actually possessed by that individual. [8] This means that there is a two-fold test for knowledge. There is a general level of skill required for all directors under the first part of the test. Under the second, a higher standard of knowledge is required by those with specialist skills. (These are likely to be accounting or legal skills). This principle has been confirmed in a 1999 case where an executive husband had to pay £210,000 to the liquidator compared with his non-executive wife's £50,000.[9]

The normal approach to wrongful trading actions is that the liquidator will try to establish a date at which the company can be shown to be balance sheet insolvent, and then show why it was unreasonable for directors to continue to trade after this. In the UK, and contrary to many misconceptions, it is not an offence to trade a company while it is insolvent. Indeed, in some situations, if the directors genuinely believe that the position will be turned around and the position of creditors will improve, it is the correct thing to do. When it becomes wrongful trading is when it should have been realised that the position of the creditors was likely to deteriorate from that position onwards and that the company would proceed into liquidation. Once a director realises that his or her company is insolvent, one important thing for him to do is to seek immediate professional advice from a licensed insolvency practitioner. All directors who continue as directors of a company trading while insolvent may face disqualification under the *Company Directors Disqualification Act* 1986. [10] Under the provision of this act, when a company goes into

[6] Smith, Mike. "What is a Creditors' Voluntary Liquidation (CVL) and How Could this Type of Voluntary Liquidation Help Us?". http://www.companydebt.com/liquidation/creditors-voluntary-liquidation

[7] *Re Produce Marketing Consortium Ltd (No 2)* [1989] 5 BCC 569, *Dorchester Finance Co Ltd v Stebbing* [1989] BCLC 498, *Re Purpoint Ltd* [1991] BCLC 491, *Re Hydrodan (Corby) Ltd* [1994] 2 BCLC 180, *Re Oasis Merchandising Services Ltd* [1998] Ch 170, *Re Brian D Pierson (Contractors) Ltd* [1999] BCC 26, *Re Cubelock Ltd* [2001] BCC 523, *Re Continental Assurance Co of London plc* [2007] 2 BCLC 287, *Brooks v Armstrong* [2015] EWHC 2289 (Ch)

[8] "Insolvency Act 1986: Section 256". http://www.legislation.gov.uk/ukpga/1986/45/section/256

[9] *Re Brian D Pierson (Contractors) Ltd* (1999) BCC 26

[10]

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liquidation, the liquidator must make a report to the Disqualification Unit of the Department for Business, Innovation and Skills on the conduct of all directors.

Many legal systems (including English law) recognise the blue-sky defence, which broadly provides that, if the directors, in good faith, believed the company was about to turn the corner and improve, they would not normally be held liable for continuing to trade. Liability only attaches when the company has no realistic prospect of avoiding insolvent liquidation.

The amount of the award

The Court has wide discretion over the contribution that it can require. Traditionally this has been compensatory, rather than punitive. The starting point for assessing the appropriate amount was the difference between the net assets of the company at the date that the directors should not have traded beyond, and the net assets at the date of liquidation.

The Court however has wide discretion, and may award just a percentage of this. It awarded 70% of the drop in net assets in *Re Brian D Pierson (Contractors) Ltd* [1999] BCC 903. This was on the basis of the judge's "guesstimate" that 70% of the drop in net assets was due to the actions of the directors, and 30% could be attributed to extraneous causes.

Trust

The Evidence is overwelming : the Crown **cannot be trusted** to apply the Common Law and equitably deal with stored value available from Tax Revenues.

To over come this issue Public Interest Working Capital Trusts have been incorporated in order to remove the conflict of interest between « Government Interest and Public Interest.

Champion of the Public Interest

The role of the Attorney General is as Champion of the Public Interest and where the role of first officer of law is in conflict with the Public Interest the Public Interest will Prevail[11]

> ***From:*** *Alogianis, Areti (S. Georganas, MP) <Areti.Alogianis@aph.gov.au>*
> ***Sent:*** *Tuesday, 4 May 2021 3:39 PM*
> ***To:*** *andrew.garrett@taggc.com.au*
> ***Subject:*** *final reply RE: Subject: Response from Attorney General - Mr Andrew Garrett*
>
> *Good afternoon Mr Garrett,*
>
> *In relation to your recent calls to this office and more specifically your latest email to Steve Georganas MP on 23 April 2021 (as per the scanned attachment) – your request to be supplied with a copy of the 2020 response from the Attorney-General is now enclosed below and attached for your records.*
>
> *You will note in the below email copy, dated 9 July 2020, the Attorney-General's office had re-iterated to Steve that there was no intervention possible in this matter of a legal nature on the part of the Attorney-General, and we understand the AGD's direct letter of response to you on 3 May in 2018 continues to apply (also attached, ref MC18-003364).*
>
> *Consequently and as previously advised to you over the telephone on several occasions during 2020, our office is similarly unable to assist you any further with this issue.*
>
> *Regards,*

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[11] AMG 603

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Areti Alogianis
Office of Steve Georganas MP** | **Federal Member for Adelaide
T: 08 8269 2433 / E: areti.alogianis@aph.gov.au

***From:** "Sadiqzai, Atia"*
***Date:** 9 July 2020 at 9:31:09 am ACST*
***To:** "Georganas, Steve (MP)"*
Subject: Mr Andrew Garrett [DLM=Sensitive: Personal

Sensitive: Personal

Good morning,

As discussed previously, please see attached correspondence to Mr Andrew Garrett outlining that "As the Attorney-General is the First Law Officer of the Commonwealth, it is not appropriate for the Attorney-General to intervene or influence private proceedings or proceedings that are being contemplated. This Department is unable to assist you further in this matter, and will not respond to any future correspondence from you on the issues you have raised."

Kind regards,

Assistant Adviser
***Office of the Hon Christian Porter MP** | Attorney-General*
Minister for Industrial Relations | Leader of The House

S64 of the Judiciary Act 1903 (Au)

Rights of parties

In any suit to which the Commonwealth or a State is a party, the rights of parties shall as nearly as possible be the same, and judgment may be given and costs awarded on either side, as in a suit between subject and subject.

Statutory Provisions re Fraud & Land

Registration of Deeds Act 1935 (SA)

44—Evidentiary effect of registrar's certificate

(2) When any instrument, memorial, or office copy is produced under subsection (1) of this section the party against whom it is produced may give notice by his pleading or otherwise to the satisfaction of the court that he intends to dispute the execution of the instrument or the truth of the memorial, copy, or certificate on the ground of fraud, forgery, or other cause of a like nature, for example, insanity, imbecility, or duress of the person whose execution of or signature to a document is disputed; and the onus of proving such fraud, forgery, or other cause shall in the first instance lie on the party giving the notice

25—Effect of certificate of discharge

(1) The entry, on the memorial of a mortgage, that that mortgage is satisfied, shall be sufficient evidence that the estate of the mortgagee in the land comprised in the mortgage is vested in the person entitled to the equity of redemption thereof, as from the day of the date of such entry, freed and discharged from the mortgage, and from the sum of money thereby secured: Provided that it shall nevertheless be lawful to impeach such entry by showing that the certificate to which the same refers has been obtained by fraud

8—Neglect of duty by registrar

If the registrar wilfully neglects his duty in the execution of his office according to the provisions of this Act or wilfully commits or suffers to be committed any undue or fraudulent practice in the execution of his office, he shall pay treble damages with full costs of suit to every person injured thereby, to be recovered by action of debt in the Supreme Court.

10—Instruments to be registered and the effect of registration

(1) Every deed, conveyance, or contract in writing, other than a lease for a term not exceeding three years, and every will and every judgment (other than a judgment or recognizance entered into in the name and on account of His Majesty) whereby land may be in any way affected in law or equity may be registered under this Act.

(2) Every such deed, conveyance, contract, or judgment shall, if executed, made, or obtained after the first of March, 1842, be fraudulent and void at law and in equity against any subsequent registered purchaser, mortgagee, or party for or upon valuable consideration unless a memorial thereof is registered under this Act before the registration of the memorial of the deed or conveyance, contract, or judgment under which the subsequent purchaser, mortgagee, or party claims.

(3) Every devise by will shall, if the testator died or dies after the first of March, 1842, be fraudulent and void against any subsequent registered purchaser or mortgagee for or upon valuable consideration and against any bona fide registered party having subsequent judgment unless a memorial of the will is registered in accordance with this Part.

(4) This section applies notwithstanding that before or at the time of the making of the subsequent deed, conveyance, or contract or of the entering or acknowledging of the subsequent judgment, the subsequent purchaser or mortgagee had notice of the prior deed, conveyance, contract, judgment, or devise.

South Australia Real Property Act 1886 (UK)

An Act to consolidate and amend the Real Property Act 1861, the Real Property Act Amendment Act 1878 and the Rights-of-Way Act 1881, and for other purposes.

Person to whom certificate or other instrument of title has been issued in error, or who wrongfully retains such instrument, may be summoned

60. In case it shall appear to the satisfaction of the Registrar General that any certificate or other instrument has been issued in error or contains any misdescription of land or of boundaries, or that any entry or endorsement has been made in error on any certificate or other instrument, or that any certificate, instrument, entry, or endorsement has been fraudulently or wrongfully obtained, or that any certificate or instrument is fraudulently or wrongfully retained, he may summon the person to whom such certificate or instrument has been so issued, or by whom it has been so obtained or is retained, to deliver up the same for the purpose of being cancelled or corrected, as the case may require.

Title of registered proprietor indefeasible, except in cases of-

69. The title of every registered proprietor of land shall, subject to such encumbrances, liens, estates, or interests as may be notified on the original certificate of such land, be absolute and indefeasible, subject only to the following qualifications:

Fraud

(a) in the case of fraud, in which case any person defrauded shall have all rights and remedies that he would have had if the land were not under the provisions of this Act: Provided that nothing included in this subsection shall affect the title of a registered proprietor who has taken bona fide for valuable consideration, or any person bona fide claiming through or under him;

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Purchases from registered proprietor not to be affected by notice

186. No person contracting or dealing with, or taking or proposing to take a transfer or other instrument from the registered proprietor of any estate or interest in land shall be required, or in any manner concerned, to inquire into or ascertain the circumstances under, or the consideration for, which such registered proprietor or any previous registered proprietor of such estate or interest is or was registered, or to see to the application of the purchase money, nor be affected by notice direct or constructive of any trust or unregistered interest, any law or equity to the contrary notwithstanding.

Except in case of fraud

187. The last preceding section shall not protect any person who has acted fraudulently or been a party to fraud, but the contracting, or dealing, or taking, or proposing to take a transfer or other instrument as aforesaid, with actual knowledge of any trust, charge, or unregistered instrument, shall not of itself be imputed as fraud.

Party deprived of land may sue for compensation

203. Any person deprived of land in consequence of fraud, or through the bringing of such land under the provisions of this Act, or of any Act hereby repealed, or by the registration of any other person as proprietor of such land, or in consequence of any error, omission, or misdescription in any certificate, or in any entry or memorial in the Register Book, may bring and prosecute an action at law for the recovery of compensation against the person upon whose application such land was brought under the provisions of this Act, or of any Act hereby repealed, or such erroneous registration was made, or who acquired title to the land through such fraud, error, omission, or misdescription.

Exoneration of proprietor after transfer for value, except in certain cases

204. Except in the case of fraud, or of error occasioned by any omission, misrepresentation, or misdescription in the application of such person to bring the land under the provisions of this Act, or of any of the Acts hereby repealed, or to be registered as proprietor of such land, or in any instrument executed by him, such person shall, upon a transfer of such land, bona fide for value, cease to be liable for the payment of any compensation which but for such transfer might have been recovered from him under the provisions herein contained.

Proceedings against the Registrar General, as nominal defendant

205. In any such case of cesser of liability, and also in any case where the person against whom such action for compensation is permitted to be brought as aforesaid shall be dead, or shall have become bankrupt or made a statutory assignment, or cannot be found within the jurisdiction of the Court or there is any other reason why compensation cannot be fully recovered from that person, it shall be lawful to take proceedings against the Registrar General, as nominal defendant, as hereinafter provided, for the purpose of recovering the amount of the compensation or costs, or so much of that amount as cannot be recovered from the person referred to above, from the Assurance Fund.

Purchasers etc protected

207. Nothing in this Act contained shall leave subject to action for recovery of compensation as aforesaid, or to action for recovery of possession of land, or to deprivation of the estate or interest in respect of which he is registered as proprietor, any transferee, mortgagee, encumbrancee, or lessee, bona fide for valuable consideration of land on the ground that the proprietor, through or under whom he claims, or any previous proprietor has been registered as proprietor through fraud or error, whether such fraud or error shall consist in wrong description of boundaries, or parcels, or otherwise howsoever.

Part 19-Special powers and duties of Registrar General

Powers of Registrar General

220. The Registrar General may exercise the following powers, that is to say-

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To enter caveats

(g) he may, on behalf of His Majesty, His heirs or successors, or for the prevention of any fraud or improper dealing, or in any case in which it shall appear to him that an error has been made by misdescription or otherwise in any instrument, or for the protection of any person absent from the State, or under the disability of infancy, coverture or mental incapacity enter caveats forbidding the registration of any instrument, transmission, or dealing affecting any land;

Indictable offences under this Act

229. If any person is guilty of the following offences, or any of them (that is to say)-

(a) forges or procures to be forged or assists in forging or fraudulently affixes procures to be affixed or assists in affixing the seal of the Registrar General, or an impression or part of an impression of such seal to any instrument;

(b) forges or procures to be forged or assists in forging the name, signature, or handwriting of the Registrar General or of any officer in any case where such officer is by this Act expressly or impliedly authorised to affix his signature;

(c) fraudulently stamps or causes to be stamped any document with the seal of the Registrar-General or with a seal purporting to be the seal of the Registrar-General;

(d) forges or procures to be forged or assists in forging the name, signature, or handwriting of any person whomsoever, to any instrument which is by this Act, or in pursuance of any power contained in this Act, expressly or impliedly authorised to be signed by such person;

(e) uses, with an intention to defraud any person whomsoever, any document upon which any impression or part of the impression of any seal of the Registrar General has been forged, or fraudulently affixed knowing the same to be fraudulently affixed, or any document the signature to which has been forged knowing the same to have been forged,

such person shall be guilty of an indictable offence.

Penalty: Imprisonment for 14 years.

Other Offences

233. A person who-

(a) wilfully and fraudulently makes any false statement in any application to bring land under the provisions of this Act, or in any application to be registered as proprietor, whether in possession, reversion, remainder, or otherwise on a transmission, or in any other application to be registered under this Act as proprietor of any land, or any estate or interest in any land;

(b) wilfully and fraudulently suppresses, withholds, or conceals, or assists, or joins in, or is privy to the suppressing, withholding, or concealing from the Registrar General, the Acting Registrar General, or any Deputy Registrar General any material document, fact, or matter of information;

(c) wilfully and fraudulently gives false evidence, or makes a false statement in his examination before the Registrar General, the Acting Registrar General, or any Deputy Registrar General;

(d) without lawful authority and knowing that no such authority exists intentionally alters or causes to be altered-

(i) an original certificate of title filed in the Register Book or the duplicate of such a certificate; or

(ii) records made by the Registrar-General by an electronic, electromagnetic, optical or photographic process under Division 2 of Part 5 or a certificate of title issued under that Division; or

(iii) any instrument comprising part of the Register Book; or

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(iv) any instrument or form issued by the Registrar-General;

(e) fraudulently uses, assists in fraudulently using, or is privy to the fraudulent using of any form purporting to be issued or sanctioned by the Registrar General;

(f) knowingly misleads or deceives any person hereinbefore authorised to demand explanation or information in respect of any land, or the title to any land, which is the subject of any application to bring the same under the provisions of this Act, or in respect of which any instrument or dealing is proposed to be registered or recorded,

is guilty of an indictable offence.

Penalty: $40 000 or imprisonment for 10 years.

Certificate etc procured by fraud to be void

234. Any certificate, instrument, entry, erasure, or alteration procured, or made by fraud as in the last preceding section mentioned shall, whether there shall be a conviction under such section or not, be void as regards all parties or privies to such fraud.

Equities not abolished

249. (1) Nothing contained in this Act shall affect the jurisdiction of the Courts of law and equity in cases of actual fraud or over contracts or agreements for the sale or other disposition of land or over equities generally. See **ANNEXURE 2**

PSLA 2012/6[12] Exercise of Commissioner's Discretion to retain refund Multiflex

This Law Administration Practice Statement explains when you may reasonably exercise the Commissioner's discretion to retain a refund for verification purposes.

This practice statement is an internal ATO document, and is an instruction to ATO staff. If taxpayers rely on this practice statement, they will be protected from interest and penalties in the following way. If a statement turns out to be incorrect and taxpayers underpay their tax as a result, they will not have to pay a penalty.

Nor will they have to pay interest on the underpayment provided they reasonably relied on this practice statement in good faith. However, even if they don't have to pay a penalty or interest, taxpayers will have to pay the correct amount of tax provided the time limits under the law allow it.

1. What is this practice statement about?

This practice statement provides you with guidance on when you may reasonably exercise the Commissioner's discretion to retain a taxpayer's refund for verification purposes by applying section 8AAZLGA of the Taxation Administration Act 1953 (TAA).1

2. What does section 8AAZLGA enable me to do?

Section 8AAZLGA enables the Commissioner to retain, in certain circumstances, a running balance account (RBA) surplus, or other credit, that we would otherwise have to refund to the taxpayer.

If you retain an amount, you (on behalf of the Commissioner) must inform the Taxpayer within:

• 14 days for an RBA surplus

• 30 days for other credits.[13]

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[12] AMG 3278

[13] In the case of an RBA surplus - the 14th day after the RBA surplus arose (known as the RBA interest day); In the case of a credit - the 30th day after entitlement to a refunded amount arose (see subsection 8AAZLGA(3)).

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If you do not inform the taxpayer within the statutory period, the amount must be paid by the day after the end of that period.

Where the taxpayer has been informed, you can retain the amount, but only until it is either no longer reasonable to require verification or there is a change in the amount that the Commissioner is required to refund under an assessment or amended assessment once verification activities are complete (whichever is first).

When exercising this discretion, you should consider each case on its merits, and on the basis of all legislative factors and relevant facts. You must consider all relevant

1 All legislative references are to the TAA, unless otherwise indicated.

2 In the case of an RBA surplus - the 14th day after the RBA surplus arose (known as the RBA interest day); In the case of a credit - the 30th day after entitlement to a refunded amount arose (see subsection 8AAZLGA(3)). matters prescribed for the exercise of the discretion, and must not take into account irrelevant factors.

You must exercise your own judgment in arriving at an appropriate decision in good faith and without bias. [14]

3. When can I exercise the Commissioner's discretion under section 8AAZLGA?

There are two circumstances in which you may exercise this discretion:

1. Where it 'would be reasonable to require verification of information' contained in a notification provided to the Commissioner that affects (or may affect) the amount that would otherwise have to be refunded to the taxpayer. [15]

2. Where the taxpayer has requested the Commissioner to retain the amount for verification of the notified information, and the request has not been withdrawn. [16]

YEJ 2021 Tax Returns

On the 12th July 2021 the Reserve Bank of Australia and the Commissioner of Taxation were served by email with the Income Tax Returns for the period ending 30th June 2021 for :

(a) the Trustees of the Andrew Garrett Family Trust No 4 trading as OenoViva Capital Resources [17] annexing Special Purpose Accounts Annexure 4

(b) the Trustees of the Australian People Future Fund[18] annexing Special Purpose Accounts Annexure 5

The Special Purpose Accounts set out the amount of Credit Immediately Payable by the Crown to the Tax Account of the Tax Payer by entry onto the Running Balance Account for transfer to the Commercial Bank Accounts of the Tax Payer.

[14] Refer also to the principles in the Taxpayers' Charter which states: We presume you tell us the truth and that the information you give us is complete and accurate unless we have reason to think otherwise. Generally, you prepare the information you need to claim your entitlements and meet your obligations, then you give this information to us. Based on this information, you either make or receive a payment. We recognise that people sometimes make mistakes. We differentiate between mistakes and deliberate actions. If you make a mistake, we give you the opportunity to explain. We listen to you and take your explanation into account. We have a responsibility to the community to ensure everyone complies with the laws we administer. These laws give us certain periods of time to review information you have given to us. Reviewing your information does not mean we think you are dishonest, but if we do find discrepancies, we take follow-up action.

[15] Paragraph 8AAZLGA(1)(a).

[16] Paragraph 8AAZLGA(1)(b).

[17] AMG 3271

[18] AMG 3272

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As at the 1st of November 2021 the amount that the Reserve Bank of Australia is compelled to enter into the two Trust Accounts is as disclosed in the Economic Activity Statements :

RESERVE BANK OF AUSTRALIA

VIVACOIN.ORG

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Friday, 29 October 2021

To: BDO (SA)
Mr Andrew Tickle, Mr Steve Fimano,
Mr Kishen Vadasz & Mr Mike Garrett
7/420 King William St,
Adelaide SA 5000

Senate Standing Committee on Economics
Senator O'Neil & Senator Pratt
C/- Mr Mark Fitt, Secretary, PO Box 6100
Parliament House,
Canberra ACT 2600

Email; steve.fimmano@bdo.com.au : mike.garrett@bdo.com.au : kishen.vijayadass@bdo.com.au : andrew.tickle@bdo.com.au : economics.sen@aph.gov.au : glencec@citizensparty.org.au : liam.o'callaghan@aph.gov.au : grâce.finch@aph.gov.au :

To : Commissioner of Taxation
Trading as the Australian Taxation Office
(Liquidator and Managing Controller Appointed)
C/Senate Standing Committee on Economics
Mr Chris Jordan (A Bankrupt)

Parliament House,
Canberra ACT 2600

The Reserve Bank of Australia
(Liquidator and Managing Controller Appointed)
C/Senate Standing Committee on Economics, Mr Anthony Dickman (A Bankrupt)
Parliament House,
Canberra ACT 2600

Email : chris.jordan@ato.gov.au : secretary@rba.gov.au

(Together hereinafter The Crown (Liquidator and Managing Controller Appointed)) (**The Crown**)

AMG 4034 Amending Activity Statement for the three Months ending 20th June 2013, RE AMG 4028 Economic Activity Statement of Account YTD 31.01.2021 and Invoice and Activity Statement for Month Ending 31st October 2021 & RELIANCE ON INTERNATIONAL TRADE LAW ENFORCEMENT PROCEEDINGS

Dear Purported Australian Commissioner of Taxtion, Purported Secretary of the Reserve Bank of Australia, Committee Members, Andrew, Steve, Kishen and Mike,

In my letter date 27th October 2021 (**AMG 4027a**) The Trustees of :

1. The Andrew Garrett Family Trust No 4 trading as OenoViva Capital Resources have served Invoice AMG 4028 at Exhibit AMG 10 on You in accordance with law in the approved Form.
2. The Australian People Future Fund have served Invoice AMG 4028 at Exhibit AMG 10 on You in accordance with law in the approved Form.

Please note the Corrected and updated Activity Statement for the Period and Statement of Account Year To Date (**YTD**) 31st October 2021. (**Annexure 1**)

Payment of Moneys Admitted to be owed by the Crown is a simple matter; the amount is entered by manual entry to the relevant tax account and access is made available to the Taxpayer and or alternatively to the commercial banking account as directed by the Board of Trustees on the face of **Invoice AMG 4028.**

Payee Bank: Citibank
Account Name: OenoViva Washington Inc
Bank ID: CITIUS33
Payee Bank Address: 822 Rockville Pike, Suite A Rockville, MD 20852
Account Type: Numbered Account
Account Number: 9 109689885
Bank Sender IBAN: 52002166

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The amount immediately due and payable as at the 1st November 2021 is :

TOTAL	$ 73,455,046,433,628,900,000,000,000,000,000,000,000,000,000,000,000,000,000

Exhibit AMG 3336 discloses a pending Amending Activity Statement for the 3 Month period ending 30th June 2013

NOTICE OF PENDING AMENDMENTS RE SALE UNDER VALUE

On the 30th April 2013 the Trustees of the Andrew Garrett Family Trust No 4 trading as OenoViva Business Systems/OenoViva Global (« **OenoViva** ») disclosed to you a sale (Exhibit **AMG 1866n**) of a Ten Year License for the Intellectual Property to Genesis Global Trading Company Limited(« **the Purchaser** ») which via a Network of wholly owned subsidiary Australian Domiciled Master Regional Licensees (« **the AMRLs** ») which sale was eventually disclosed in the YEJ 2016 Tax Return for OenoViva as set out in the Schedule for a Total Purchase Price of $50,406,019,474.55 and a Contract Price of $26,615,213,561.24.

Exhibit AMG 3696 discloses

Tuesday, 07 September 2021

TO: Chris Jordan (A Bankrupt) allegedly trading as
The Australian Commissioner of Taxation trading as the Australian Taxation Office,
(Liquidator & Managing Controller Appointed) ("**The ATO**")
26 Narellan St, Canberra ACT 2601
Email: chris.jordan@ato.gov.au
TO: The Crown (Liquidator & Managing Controller Appointed) ("**The Crown**")
C/-Scott Morrison (A Bankrupt) allegedly trading as the Prime Minister of Australia
1 National Circuit, Barton ACT 2600
Email: fraud@pmc.gov.au
TO: Reserve Bank of Australia (Liquidator and Managing Controller Appointed)
Attn: The Board of Governors,
C/- Mr Anthony Leonard Dickman (A Bankrupt)
Alleged Secretary to the Board of Governors, ("**The RBA**")
(Together hereinafter "**You/Your/The Crown**")
65 Martin Place
SYDNEY NSW 2000
Email: secretary@rba.gov.au

NOTICE OF INSOLVENT TRADING, PAYMENT DEMAND
ECONOMIC ACTIVITY STATEMENT FOR
1ST AUGUST 2021 – 31ST AUGUST 2021 ("THE PERIOD")

Dear Mesdames et Messieurs,

I refer to Exhibit AMG 3476 which relevantly sets out;

My estimate for sale under value has changed since my last advice following the sale of additional Master Regional Licenses for the territories of Argentina, Paraguay, Panama, Russia, Costa Rica, Columbia, Ecuador and Peru (**AMG 3464, AMG 3342f**) which revalues the Global License to

€1,851,018,938,850

DEMAND FOR PAYMENT

The GST Credit that is required to be paid by you to me as Managing Controller Appointed to the AMRLs is :

€185,101,893,885

Please advise whether you wish to issue a Notice under s8AAZLGA retaining that GST credit under PSLA 2012/6 I expect payment to the account of the Trust at your earliest opportunity.

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AMG 1900 discloses

Date: 24 July 2013

Dear Mr Garrett

I am writing to confirm a meeting between you and, if applicable, your representatives, and I to discuss the concerns you have raised during the course of the audit on you and your associated entities.

The details of the meeting are:

Date:	Monday 29 July 2013
Time:	1pm to 2pm
Location:	Via telephone. I will contact you on the telephone number you have provided of 03 9596 6535
Recording:	The meeting will be recorded via an IC Recorder and a copy will be provided to you for your records

Agenda:

- Introductory comments by me to explain the ATO's approach to audit and associated activity and, to provide some context to the ATO's concerns
- Opportunity for you to comment on the ATO approach and context
- Brief discussion of the progress of:
  - Compensation claim
  - FOI requests and,
  - Scope of Ombudsman's review
- Identification of issues that will not be resolved by the outcome of the compensation claim and Ombudsman's review and,
- Process for future.

More Information

Should you have any questions regarding the meeting, please contact me on 07 321 38087.

Yours faithfully

Chris Barlow
Senior Assistant Commissioner of Taxation

On the 29th July 2013 I attended a meeting with Mr Chris Barlow, a copy of the transcripts of that meeting is shown as **Exhibit AMG 1899 and attached as Annexure 4.**

The ongoing perversion of the principle of Ex Debito Justitiae is shown in :

1. **Annexure 5: AAT-2020_2280 & 3143** transcript of hearing Australian People Future Fund v Reserve Bank of Australia on 10-11-2020
2. **Annexure 6: AMG 121 VID 949 of 2015;** Transcripts 5th February 2016 re Fraud on the Court by the Court; Turning a blind eye to Perjury.

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3. **Annexure 7: VID 949 of 2015;** Email from Middleton J to Defendant to ensure availability for Cross Examination

4. **Annexure 8: AMG 121 VID 949 of 2015;** Transcripts 5th February 2016 re Fraud on the Court by the Court; Turning a blind eye to Perjury.

This Committee has failed to hear my oral Submission in response to my written Submissions in 2010 and 2014 I have now made two phone calls to the relevant assistants to Senators O'Neil and Pratt being Ms Grace Finch and Mr Liam O'Calaghan as well as emails sent directly to the adresses shown above without reply.

I have observed this misconduct of the Crown in Turning a Blind Eye on more than one occassion.

Some (but not all) of the relevant materails and correspondence related to OenoViva Business Systems Licensing is disclosed as **Exhibits AMG 1881 – AMG 1904**

The Amending Activit Statement AMG 4034 is now lodged based on voluntary revision of the sale dated 30th April 2013 under value, and is disclosed as **Annexure 2 of this communique** and will amend the Economic Activity Statement shown as **Annexure 2 of Exhibit AMG 4027a**, as you know I am the Managing Controller Appointed to the Australian Domiciled Master Regional Licensees disclosed in the GST Audit set out at Annexure 3 **of Exhibit AMG 4027a**.

1. GST Immediately payable by OVCR to the Commissioner of Taxation is $286,907,935,522
2. SET OFF $73,455,046,433,628,900,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000
3. NET OF ADMITTED RECEIVABLE PAYABLE TO OVCR by The Commissioner of Taxation through the Reserve Bank Account BALANCE PAYABLE

   $73,455,046,433,628,900,000,000,000,000,000,000,000,000,000,009,713,092,064,478
4. ADD I am the Managing Controller Appointed by the Secured Party to the Entities set out in Annexure 3 who are owed a GST Credit in the amount of **$286,907,935,522**

The Net GST Effect is Zero; the amount still due and payable by the Commissioner to OVCR is

$73,455,046,433,628,900,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000

This is a Demand for Payment of the amount set out Above

Kind Regards,

RESERVE BANK OF AUSTRALIA

OENOVIVA CAPITAL RESOURCES

Common The Crown Attorney General The Commonwealth of Nations Seal

Signature: ______________________________

Name / Title: Mr. Andrew Morton Garrett

CEO/ Chairman/ Managing Trustee of the Boards of Trustees of the Andrew Garrett Family Trust No 4 trading as OenoViva Capital Resources, and the Australian People Future Fund, The Crown Attorney General to Commonwealth of Nations, Managing Controller and Liquidator appointed to the Crown (Liquidator and Managing Controller Appointed)

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ANNEXURE 1

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ECONOMIC ACTIVITY STATEMENT OF ACCOUNT DATE 31/10/2021

INVOICE AMG 4028

Creditor #1

OenoViva Washington Inc Regional Managing Trustee (Americas)
of and trading as OenoViva Capital Resources (Global)
LEI: 984500957DB10F0T4B11; **ISIN:** AU0000023194; **CIK:** 0001872362; **SWIFT User ID Code:** O-19446; **ABN:** 42388204496; **TFN:** 887754439
of and trading as Australian People Future Fund (Global)
LEI: 984500914484I1F7PE95; **ABN:** 26317275322; **TFN:** 456927258
USA: 1015 15th ST NW #1000 Washington DC 20005 &
Australia: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000
Phone: +1 (240) 731 8114
Email: [illegible]

Creditor #2 **E.O.E**

Andrew Morton Garrett as Global Managing Trustee
of and trading as OenoViva Capital Resources (Global)
LEI: 984500957DB10F0T4B11; **ISIN:** AU0000023194; **CIK:** 0001872362; **SWIFT User ID Code:** O-19446; **ABN:** 42388204496; **TFN:** 887754439
of and trading as Australian People Future Fund (Global)
LEI: 984500914484I1F7PE95; **ABN:** 26317275322; **TFN:** 456927258
Attn: Mr Dae Hung So; President OenoViva Washington Inc and OenoViva Korea Inc
USA: 1015 15th ST NW #1000 Washington DC 20005 &
Australia: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000
Phone: +61 450 831 708
Email: [illegible]

Debtor

Commonwealth of Australia CIK: 0000805157 : THE CROWN (GLOBAL)
(Liquidator and Managing Controller Appointed)
Attn: Senate Economics Committee & Scott Morrison,
USA: 1145 17th St Nw Suite GP410, Washington, DC 20036, USA
Australia: Australian Parliament House, Canberra, Australian Capital Territory, Australia
Email: [illegible]

Co-ordinator	Job	Payment Terms	Due Date
Andrew Garrett	Chairman	On Invoice	On Invoice

Quantity	Description			Line Total
	Combined Balance Sheet YEJ 2021	AMG 3271 AMG 3272	$	26,234,579,233,712,600,000,000,000,000,000,000,000,000,000,000,000,000
OVCR	Activity Statement 31.07.2021	AMG 3336	$	124,768,782,601,909,000,000,000,000,000,000,000,000,000,000,000,000
APFF	Activity Statement 31.07.2021	AMG 3336	$	58,893,272,034,079,000,000,000,000,000,000,000,000,000,000,000,000
OVCR	Activity Statement 31.08.2021	AMG 3696	$	873,381,478,213,362,000,000,000,000,000,000,000,000,000,000,000,000
APFF	Activity Statement 31.08.2021	AMG 3696	$	411,622,904,238,553,000,000,000,000,000,000,000,000,000,000,000,000
OVCR	Activity Statement 30.09.2021	AMG 3801	$	6,113,670,347,493,530,900,000,000,000,000,000,000,000,000,000,000,000
APFF	Activity Statement 31.09.2021	AMG 3801	$	2,881,360,329,669,870,000,000,000,000,000,000,000,000,000,000,000,000
OVCR	Activity Statement 31.10.2021	AMG 4028	$	42,795,692,432,454,700,000,000,000,000,000,000,000,000,000,000,000,000
APFF	Activity Statement 31.10.2021	AMG 4028	$	20,169,522,367,689,100,000,000,000,000,000,000,000,000,000,000,000,000

Goods and Services Tax @ **N/A**

TOTAL $ [illegible]

Make all transfers payable to: OenoViva Washington Inc. trading as OenoViva Capital Resources (Global)
Attn: Paul Rigby & Dae Hung So
Payee Bank: Citibank
Account Name: OenoViva Washington Inc
Bank ID: CITIUS33
Payee Bank Address: 822 Rockville Pike, Suite A Rockville, MD 20852
Account Type: Numbered Account
Account Number: 9 109689885
Bank Sender IBAN: 52002166
Account Holder Address: 808 E Jefferson ST, Rockville, MD 20852
Account Signatory: Mr. Dae Hung So, USA

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ANNEXURE 2

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AMENDING ECONOMIC ACTIVITY STATEMENT APRIL TO JUNE 2013 EFFECT 31/10/2021

RECIPIENT CREATED TAX INVOICE AMG 4034

DEBTOR **E.O.E**

Andrew Morton Garrett as Global Managing Trustee
of and trading as OenoViva Capital Resources (Global)
LEI: 984500957DB10F0T4B11; **ISIN:** AU0000023194; **CIK:** 0001872362; **SWIFT User ID Code:** O-19446; **ABN:** 42388204496; **TFN:** 887754439
of and trading as Australian People Future Fund (Global)
LEI: 984500914484J1F7PE93; **ABN:** 26317275322; **TFN:** 456927258
Attn: Mr Dae Hung So; President OenoViva Washington Inc and OenoViva Korea Inc
USA: 1015 15th ST NW #1000 Washington DC 20005 &
Australia: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000
Phone: +61 450 831 708
Email : andrew.garrett@oenoviva-capital-resources.com | andrew.garrett@australianpeoplefuturefund.org | attorney.general@commonwealth-attorney-general.org

CREDITOR

Commonwealth of Australia CIK: 0000805157 : THE CROWN (GLOBAL)
(Liquidator and Managing Controller Appointed)
Attn: Senate Economics Committee & Scott Morrison,
USA: 1145 17th St Nw Suite GP410, Washington, DC 20036, USA
Australia: Australian Parliament House, Canberra, Australian Capital Territory, Australia
Email: fraud@pmc.gov.au | paul.rehn@aph.gov.au | economics.sen@aph.gov.au | secretary@fba.gov.au | chris.jordan@ato.gov.au

Co-ordinator	Job	Payment Terms	Due Date
Andrew Garrett	Chairman	On Invoice	On Invoice

Quantity	Description			Line Total
OVCR	Economic Activity Statement Document ID Number 28205821994: amended by Annexure 6 of AMG 4027a	AMG 3479 AMF 3480 AMG 4027a	$	25,417,776,953
OVCR	TOTAL GST PAYABLE TO ATO NET OF INPUT TAX CREDITS DUE	10%	$	2,313,076,955
OVCR	Amended Economic Activity Statement in Euro	AMG 4034	€	1,851,018,938,850.00
	EXCHANGE RATE	$ 1.55	$	2,869,079,355,218
OVCR	TOTAL GST PAYABLE TO ATO BEFORE INPUT TAX CREDITS DUE	10%	$	(286,907,935,522)
	RECEIVABLE PAYABLE BY THE COMMISSIONER OF TAXTION	AMG 4028	$	73,455,046,433,628,900,000,000,000,000,000,000,000,000,000,000,000,000,000,000

Goods and Services Tax Payable to ATO @	**10.00%**	$	286,907,935,522
ECONOMIC ACTIVITY		$	73,455,046,433,628,900,000,000,000,000,000,000,000,000,000,000,000,000,000,000.00

Make all transfers payable toAustralian Commissioner of Taxation Trading as the Australian Taxation Office
Attn: Mr Chris Jordan
Payee Bank: Reserve Bank of Australia
Trust Account Name: The Australian Commissioner of Taxation as Trustee for The Trustees of the Andrew Garrett Family Trust No 4 trading as OenoViva Capital Resources
Bank ID: RSBKAU2S
Payee Bank Address: 65 Martin Place, Sydney, NSW, Australia, 2000
Account Type: Numbered Account
Account Number: 42388204496
Beneficiary Account Holder Address: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, Australia 7000
Account Signatory: Mr. Chris Jordan

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RECALLING

1. **resolution 2200A (XXI)** of 16 December 1966 of the United Nations General Assembly,

<u>**International Covenant on Civil and Political Rights.**</u>
PART 1
Article 1

1. *All peoples have the right of self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development.*

2. *All peoples may, for their own ends, freely dispose of their natural wealth and resources without prejudice to any obligations arising out of international economic co-operation, based upon the principle of mutual benefit, and international law. In no case may a people be deprived of its own means of subsistence.*

3. *The States Parties to the present Covenant, including those having responsibility for the administration of Non-Self-Governing and Trust Territories, shall promote the realization of the right of self-determination, and shall respect that right, in conformity with the provisions of the Charter of the United Nations.*

PART II
Article 2

1. Each State Party to the present Covenant undertakes to respect and to ensure to all individuals within its territory and subject to its jurisdiction the rights recognized in the present Covenant, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

2. Where not already provided for by existing legislative or other measures, each State Party to the present Covenant undertakes to take the necessary steps, in accordance with its constitutional processes and with the provisions of the present Covenant, to adopt such laws or other measures as may be necessary to give effect to the rights recognized in the present Covenant.

3. Each State Party to the present Covenant undertakes:

(a) To ensure that any person whose rights or freedoms as herein recognized are violated shall have an effective remedy, notwithstanding that the violation has been committed by persons acting in an official capacity;

(b) To ensure that any person claiming such a remedy shall have his right thereto determined by competent judicial, administrative or legislative authorities, or by any other competent authority provided for by the legal system of the State, and to develop the possibilities of judicial remedy;

(c) To ensure that the competent authorities shall enforce such remedies when granted.

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Article 3

The States Parties to the present Covenant undertake to ensure the equal right of men and women to the enjoyment of all civil and political rights set forth in the present Covenant

International Covenant on Economic, Social and Cultural Rights
PART I

Article 1

1. All peoples have the right of self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development.

2. All peoples may, for their own ends, freely dispose of their natural wealth and resources without prejudice to any obligations arising out of international economic co-operation, based upon the principle of mutual benefit, and international law. In no case may a people be deprived of its own means of subsistence.

3. The States Parties to the present Covenant, including those having responsibility for the administration of Non-Self-Governing and Trust Territories, shall promote the realization of the right of self-determination, and shall respect that right, in conformity with the provisions of the Charter of the United Nations.

PART II

Article 2

1. Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and co-operation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures.

2. The States Parties to the present Covenant undertake to guarantee that the rights enunciated in the present Covenant will be exercised without discrimination of any kind as to race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

3. Developing countries, with due regard to human rights and their national economy, may determine to what extent they would guarantee the economic rights recognized in the present Covenant to non-nationals.

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Article 3

The States Parties to the present Covenant undertake to ensure the equal right of men and women to the enjoyment of all economic, social and cultural rights set forth in the present Covenant.

Article 4

The States Parties to the present Covenant recognize that, in the enjoyment of those rights provided by the State in conformity with the present Covenant, the State may subject such rights only to such limitations as are determined by law only in so far as this may be compatible with the nature of these rights and solely for the purpose of promoting the general welfare in a democratic society.

Article 5

1. Nothing in the present Covenant may be interpreted as implying for any State, group or person any right to engage in any activity or to perform any act aimed at the destruction of any of the rights or freedoms recognized herein, or at their limitation to a greater extent than is provided for in the present Covenant.

2. No restriction upon or derogation from any of the fundamental human rights recognized or existing in any country in virtue of law, conventions, regulations or custom shall be admitted on the pretext that the present Covenant does not recognize such rights or that it recognizes them to a lesser extent.

PART III

Article 6

1. The States Parties to the present Covenant recognize the right to work, which includes the right of everyone to the opportunity to gain his living by work which he freely chooses or accepts, and will take appropriate steps to safeguard this right.

2. The steps to be taken by a State Party to the present Covenant to achieve the full realization of this right shall include technical and vocational guidance and training programmes, policies and techniques to achieve steady economic, social and cultural development and full and productive employment under conditions safeguarding fundamental political and economic freedoms to the individual.

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2. **Resolution 2205 (XXI)** of 17 December 1966 of the United Nations General Assembly, by which it created the United Nations Commission on International Trade Law with a mandate to further the progressive harmonization and unification of the law of international trade and in that respect to bear in mind the interests of all peoples, in particular those of developing countries, in the extensive development of international trade.

3. **Resolution 52/158**. *Model Law on Cross-Border Insolvency of the United Nations Commission on International Trade Law* ("**The Model Law**")

4. **Resolution 68/107**. *Revision of the Guide to Enactment of the Model Law on Cross-Border Insolvency and part four of the Legislative Guide on Insolvency Law of the United Nations Commission on International Trade Law* as adopted by the General Assembly on 16th December 2013.

5. The Model Law was enacted into Australian Domestic Law in *the Cross Border Insolvency Act* 2008 (Au) subsequently *the Personal Property Security Act* 2009 (Au) was enacted to allow for registration of personal property security interests arising under the Model Law.

6. The Universal Commercial Code has been adapted to incorporate the Model Law and allow for registration of Personal Property Security Interests on the States Registries of Deeds in respect to Negotiable Financial Instruments and in particular Bills of Exchange.

7. *The Magnitsky Act* 2012 (US) as expanded 2016 refer paras [19]
   a. *Formally viewed as non-criminal measures, targeted sanctions are normally imposed based on permissive evidential standards, such as that of 'credible evidence' (US Global Magnitsky Act 2016, s 1263(a)) or 'reasonable grounds to suspect'* ***(Sanctions and Anti-Money Laundering Act 2018 (UK), ss 11(2) and 12(5)),*** *which are far lower than either the criminal or civil standard of proof.*

   b. *Australia's current sanctions framework does not provide for any particular evidential standard but, as described below, vests virtually unlimited discretion in the government.*

   c. *In doing so, these sanctions edge close to the domain of criminal justice, with its established legal safeguards (e.g. the presumption of innocence) and policy expectations (e.g. the prioritization of serious misconduct and minimisation of political interference with law enforcement work).*

   d. *Surprisingly, governments worldwide have invested little thought into these issues. The UK appears to be the only country to have published a (very concise) statement of principles articulating the role of corruption sanctions in its overall law enforcement efforts. The typical approach, and one taken up by the Australian government in its response to the JSCFADT's report, is to utter the magic words 'foreign policy' and*

[19] Anton Moiseienko, 'Corruption and Human Rights Sanctions in Australia: Where Public Law Meets Foreign Policy' on AUSPUBLAW (20 October 2021)

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thereby make most legal and policy concerns disappear. As we argue below, doing so obscures rather than resolves the key issues the government will have to confront.

e. *As the Parliamentary Joint Committee on Human Rights notes, this extraordinary amount of discretion renders judicial review nugatory because there is no standard to measure the government's decision against.*

f. *Australia's current sanctions regime is therefore even less friendly to sanctions challenges than the US system, which has been rightly described as affording 'minimal' opportunities for judicial review.*

g. *A more appropriate conception of corruption and human rights sanctions is as a tool to address egregious wrongdoing that would not ordinarily be within Australian criminal jurisdiction, as well as ensure that Australian individuals and companies do not do business with some of the worst 'bad actors'. This is precisely the vision of sanctions that the JSCFADT's report evinces. This vision manifests itself, for instance, in the recommendation that sanctions be limited to non-Australian citizens, consistent with near-universal state practice. This, too, was met in the government's response with a 'noted', accompanied by the obligatory reference to the Minister for Foreign Affairs' discretion.*

h. *The prevailing view among policymakers and sanctions experts has been that sanctions are a priori a foreign policy tool aimed at inducing 'behavioral change' by the target. To speak of other objectives of sanctions, such as punishing the perpetrators of horrible crimes, is on that view an intellectual faux pas.*

i. *The upcoming overhaul of Australia's sanctions framework offers an opportunity to take stock of the international experience and develop a world-leading sanctions policy, especially in relation to corruption and human rights sanctions. Doing so will require a degree of clarity about what such sanctions are intended to achieve and how they will be wielded. Openness about what one will do in the future equals commitment, and so far this seems in tension with the government's eagerness to preserve room for manoeuvre.*

j. *In the end, though, a credible and effective application of sanctions will require a clarity of purpose and consistency in application, which can only be attained by determining how sanctions can best serve legitimate criminal justice objectives, including the punishment of perpetrators and disruption of criminal networks. Formulaic references to sanctions as a 'foreign policy tool' are, on the other hand, of limited utility.*

8. The Commonwealth, the States and Territories of Australia, have perpetuated a system of equity abuse as money laundering that is at odds with the International Covenant of Civil and Political Rights whereby Officers, Employees, Servants, Agents, Licensees, Contractors and otherwise

related to the three arms of government believe they are licensed to lie[20] and steal equity[21,22,23] from individual and corporate citizens subject to payment of tax on Ill Gotten Gains as Ill Gotten Tax Revenues.

9. The Honorable Justice John Dixon in Judgment[24] dated 11th October 2021 has today found that a litigation funder and five lawyers ('contraveners') engaged in egregious conduct in connection with a fraudulent scheme, intending to claim more than $19 million in purported legal costs and funding commission from the settlement sum in a group proceeding. Justice John Dixon noted that the contravener's conduct had shattered confidence in, and expectations of, lawyers as an honorable profession, and corrupted the proper administration of justice.

10. His Honour concluded that the contraveners' actions were appalling breaches of their respective duties to the court, particularly the paramount duty and overarching obligations imposed on them by the Civil Procedure Act 2010 (Vic). Justice John Dixon ordered that they pay damages of $11,700,128 to approximately 16,000 group members, plus the costs of the remitter on an indemnity basis.

11. His Honour further ordered that:
    a. Mr Norman O'Bryan SC and Mr Michael Symons (barristers) be removed from the roll of persons admitted to the legal profession;
    b. Mr Anthony Zita and Mr Alex Elliott (solicitors) each show cause as to whether they are fit and proper to remain on the roll of persons admitted to the legal profession; and
    c. the reasons for judgment and the record of the trial be referred to the Director of Public Prosecutions for any further investigation and action thought appropriate.

12. The Evidence shows that the Drawer of the Instruments held by this Court pursuant to orders dated 9th April 2021 have NOT been treated as valuable consideration of discharge of those Orders in circumstances where €60,000,000,000 of stored value is held by BBVA Bank in Madrid for and on behalf Prominence Bank Corp as a sub licensee of BBVA bank. **ANNEXURE 9**

13. The failure of this court to deal with the payments made to it in accordance with the Universal Commercial Code and International Treaties is Corrupt Conduct that threatens the very fabric of the International Monetary System as a matter arising directly under any number of treaties and has interferred in the rights of the Esch Family to quiet enjoyment of the Intellectual Property License that is the subject of the Share Sales to Mr Garrett.

14. This Court, the Judicial Officers involved, the First Defendant, alleged Counsel for the First Defendant and Second Defendant, the Court appointed Accountant and the State of Colorado,

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[20] Licensed to Lie by Sydney Powell; 23 October 2018
[21] License To Steal: The Secret World of Wall Street Brokers and the Systematic Plundering of the American Investor by Anonymous, Timothy Harper
[22] A License to Steal; The Untold Story of Michael Milken and the Conspiracy to Bilk the Nation By Benjamin Stein
[23] A License to Steal; The Forfeiture of Property By Leonard W. Levy
[24] *Bolitho v Banksia Securities Ltd* (No 18) (remitter) [2021] VSC 666

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by failing to regulate, have all trespassed on the Human Rights of Non-Party Hubbard, Non Party Garrett and the Esch Family,

15. Mr Garrett convicted the first Defendant and found that the practices of the court appointed accountant, lawyers for the Defendants and the Judicial Officers falls into the category of terrorism and money laundering[25] that are the subject of the application to Strike Out and Injunction dated 8th October filed on the 13th October 2021.

16. There has been no valid review of the convictions and findings made by Me or any finding that Me is not validly empowered to make those convictions; estoppel applies

S67 Application for Restraining Order
(1) The [Attorney-General] [Director of Public Prosecutions] may apply to [the Court] for a restraining order against:
(a) any realizable property held by the defendant;
(b) specified realizable property held by a person other than the defendant; or
(c) any terrorist property .
(2) An application for a restraining order under subsection (1)(a) or (b) may be made ex parte and shall be in writing and be accompanied by an affidavit stating:
(a) where the defendant has been convicted of a serious offence, the serious offence for which he or she was convicted, the date of the conviction, [the Court] before which the conviction was obtained and whether an appeal has been lodged against the conviction;
(b) where the defendant has not been convicted of a serious offence, the serious offence for which he or she is charged or about to be charged and the grounds for believing that the defendant committed the offence;
(c) a description of the property in respect of which the restraining order is sought;
(d) the name and address of the person who is believed to be in possession of the property;
(e) the grounds for the belief that the property is tainted property in relation to the offence or that the defendant derived a benefit directly or indirectly from the commission of the offence;
(f) where the application seeks a restraining order against property of a person other than the defendant, the grounds for the belief that the property is tainted property in relation to the offence and is subject to the effective control of the defendant; and
(f) the grounds for the belief that a confiscation order may be or is likely to be made under this Act in respect of the property.

17. I seek Declatory Relief.
    a. restraining the Public Officials and the Judicial Officers involved from dealing with any assets of value whatsoever and that the Banks accounts as property of the before mentioned persons are frozen forthwith and without delay and
    b. that Personal Property Security Interests are registered over the assets of value (Real Property and Otherwise) of the before mentioned persons in accordance with the Provisions of the Universal Commercial Code, and the Anti Money Laundering and Cross Border Insolvency Model Law.

[25] UNITED NATIONS OFFICE ON DRUGS AND CRIME(UNODC) UNODC MODEL MONEY-LAUNDERING, PROCEEDS OF CRIME AND
TERRORIST FINANCING BILL 2003

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c. Payment of costs on an indemnity basis secured by the above Personal Property Security Interests to be registered on the Personal Property Security Register

INTERFERENCE WITH TRANSFER OF STORED VALUE

In order to exercise my fundamental Human Right of transfering the Wealth of entities related to me I have been issuing Paper Security Instruments in accordance with Domestic and International Trade Law :

18. Register of Inland Bills of Exchange drawn prior to 18th May 2016 (**ANNEXURE 10**)
19. Register of UNCITRAL INTERNATIONAL BILLS OF EXCHANGE drawn after 18th May 2016 (**ANNEXURE 11**)

ALLEGED TAX DECISIONS OF THE COMMISSIONER DATE 30th AUGUST 2021

The Alleged Delegates of the Commissioner of Taxation published Alleged Taxation Decisions for :

(a) the Trustees of the Andrew Garrett Family Trust No 4 trading as OenoViva Capital Resources after Review of the YEJ 2021 Tax Return and the Special Purpose Accounts **Annexure 5**

(b) the Trustees of the Australian People Future Fund after Review of the YEJ 2021 Tax Return and the Special Purpose Accounts **Annexure 6**

The Purported Decisions do not exist as a Matter of Law and are a Nullity [26]

26

AMG 13 *Back to Futuris; The Malicious Tax office*
AMG 14 *Shord v Commissioner of Taxation* 2017 FCAFC 167 highlighted
AMG 25 *Commonwealth of Australia Constitution Act 1900 (UK) & Notes*
AMG 26 *Speech by Neville Chamberlain; Copy of Hansard UK Parliament 14th May 1900*
AMG 27 *Copy of Part 1 of Australia the Concealed Colony Submissions*
AMG 28 *Copy of Part 2 of Australia the Concealed Colony Submissions*
AMG 29 *Sue v Hill* [1999] HCA 30 (23 June 1999)
AMG 31 Articles of Agreement for creation of The International Monetary Fund
AMG 32 *Minister for Immigration and Multicultural Affairs v Bhardwaj (2002) HCA 11*
AMG 33 *Minister of State for Immigration & Ethnic Affairs v Ah Hin Teoh* (_Teoh's case_) [1995] HCA 20; (1995) 128 ALR 353; (1995) 69 ALJR 423; (1995) EOC 92-696 (extract); (1995) 183 CLR 273 (7 April 1995)
AMG 34 *Judicial Review of Discretionary Public Power*
AMG 35 *Aronson, Mark; Misfeasance in Public Office; A Very Peculiar Tort* [2011] MelbULawRw 1; (2011) 35(1)
AMG 36 LIABILITY OF PUBLIC OFFICERS
AMG 37 Monetary Policy and the Role of Central Banks - FINANCE ACADEMY
AMG 38 Weaponization of finance – Wikipedia
AMG 39 UBS AG New York and others (Appellants) v Fairfield Sentry Ltd (In Liquidation) and others (Respondents) (British Virgin Islands)
AMG 252 Charter of the Commonwealth Nations executed 11.03.2013
AMG 289 Charter of the United Nations
AMG 365 THE COMMONWEALTH OF AUSTRALIA v. TASMANIA. THE TASMANIAN DAM CASE 1983 HCA 21
AMG 369 High Court of Australia *32-2008-07-31 re Futuris summary Misfeasance*
AMG 1853 *Charter of Human Rights and Responsibilities Act* 2006 (Vic)
AMG 1881 Australian Taxation Office Taxpayers' Charter as at 31st July 2020
AMG 1882 Taxpayers' Charter Australian Taxation Office Audit Report No 19 2004 - 2005
AMG 2332 *Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs v PDWL* [2020]

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The Alleged Delegates purport to rely upon PS LA 2010/4 (**ANNEXURE 7**) as reasons for failing to comply with the Statutory Duty to issue Notices of Assesment in respect to the Credits that remain due and payable under the principle that Equities are NOT Abolished by invalid criminal actions.

The Basis of the alleged decisions is that I have claimed that Australian Taxation Laws do not apply in circumstances where the reverse is true and that those Tax Laws are acknowledged and confirmed as enforcable by me within Annexures 1 -11.

I require the Parliamentary Committees addressed on this communique to set a time and date for Oral Submissions for Declatory Relief by return communique.

Please note attached to the courriel of Service of this Communique Exhibit AMG 2000; Index to Public Interest to Disclosure to YOU as Public Officials empowered by me and the Commonwealth of Australia Constitution Act 1900 (UK).

Kind Regards,

AUSTRALIA

RESERVE BANK OF AUSTRALIA

OENOVIVA CAPITAL RESOURCES

Common The Crown Attorney General The Commonwealth of Nations Seal

Signature: ______________________________
Name / Title: Mr. Andrew Morton Garrett
CEO/ Chairman/ Managing Trustee of the Boards of Trustees of the Andrew Garrett Family Trust No 4 trading as OenoViva Capital Resources, and the Australian People Future Fund, The Crown Attorney General to Commonwealth of Nations, Managing Controller and Liquidator appointed to the Crown (Liquidator and Managing Controller Appointed)

FCA 1354; RE JURISDICTIONAL ERROR
AMG 3049 *ELA18 v Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs* [2020] FCAFC 230
AMG 3035 *The Trans-Tasman Mutual Recognition Agreement* 1996 (AU NZ)

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ANNEXURE 1

SECTION 2

OVERVIEW OF MINISTERIAL RESPONSIBILITIES

Government Decision Making
Role of the Attorney-General
Role of the Minister for Emergency Management
Machinery of Government Changes
Legal Services to the Commonwealth
Provision of Legal Assistance to Ministers and their Staff
Ministerial Councils

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GOVERNMENT DECISION MAKING

This sets out briefly the legal context in which Australian Government decision-making takes place.

Sources of Commonwealth power

The Australian Government exercises:

- **Executive power** which is vested in the Queen and is exercisable by the Governor-General (Constitution: s.61), the Ministers responsible for the Departments of State established by the Governor-General in Council (Constitution: s.64) and to a more limited extent by public servants. The Constitution also confers other specific executive powers on the Governor-General or on the Governor-General in Council.
- the traditional and non-statutory **prerogative power** of the Crown, such as the power to conduct foreign affairs (the negotiation, conclusion and ratification of treaties), to make war and peace and to grant mercy. This is now generally seen to be part of the executive power vested by s.61 of the Constitution.
- **Statutory power** which may be conferred by legislation on the Governor-General, a Minister, the Secretary to a Department of State or other persons.

The administrative decisions of the Australian Government, which include the decisions of the Governor-General, Ministers and others who act for the Commonwealth, must:

- be made within the limits of the powers outlined above
- comply with any specific limitations imposed on particular powers, and
- satisfy general administrative law requirements.

Exercise of decision-making powers

In most cases the holder of the office in which the Parliament vests a power, such as the Minister, Attorney-General or Secretary of a Department, may arrange for that power to be exercised by another person through operation of:

- an express statutory power to delegate to another person
- a statutory or implied power to authorise an official to exercise the power on that person's behalf, or
- a statutory or implied power to authorise an official to carry out duties that form part of the process of making a decision.

Generally, a change in office-holder, or the designation of an office, does not affect delegations. As a matter of good practice, delegations are reviewed where there is such a change and remade. Authorisations must be reviewed and remade where there is such a change.

General administrative law requirements

In addition to any specific requirements, general administrative law principles apply to the exercise of decision-making powers by ministers and public servants. The requirements for the exercise of decision-making powers are set out by the courts. In general, Ministers or public servants exercising a decision-making power should:

- afford a person affected by a decision procedural fairness. In general, the minimum requirements of procedural fairness are satisfied if the decision-maker is not biased and if the person affected by the decision is given a reasonable opportunity to comment on any relevant material adverse to the person
- exercise their decision in the terms of the decision-making power, for example the terms of the statute conferring a power, and
- make the decision themselves, and not under 'dictation' from another person.

Accountability mechanisms for decision-making

There are a variety of mechanisms for keeping government accountable for its decisions. In addition to judicial review, merits review and the Ombudsman, there are other subject specific agencies such as the Australian Human Rights Commission, the Information Commissioner and the Auditor-General.

Judicial review

Under the Constitution, the High Court can review decisions of Commonwealth officers, including Ministers. The Federal Court has a parallel jurisdiction under s 39B of the *Judiciary Act 1903*. The Federal Court can review decisions of an administrative character made under an enactment (eg legislation, regulations, and legislative instruments) under the *Administrative Decisions (Judicial Review) Act 1977*.

In general, any person whose rights or interests are adversely affected by a government decision, conduct or failure to make a decision can seek judicial review. Judicial review is only available for procedural errors or errors of law. The court does not look at the merits of a particular decision.

The grounds on which an order of review may be sought under the ADJR Act are codified in that Act. These grounds effectively cover failure to comply with the specific requirements of legislation or other decision-making power, and general administrative law principles. Important grounds include failure to afford a person procedural fairness, acting under dictation, failure to follow required procedures, lack of jurisdiction, acting on the basis of a rule or policy without regard to the merits of the case and abuse of power.

Judicial review remedies typically involve either a declaration that a decision was invalid, in which case the government makes the decision again, or an order quashing the decision and remitting the decision to the original decision maker to make again.

Merits Review

Unlike judicial review, merits review involves a reconsideration of the entire decision on the facts. The Administrative Appeals Tribunal's function can review the merits of decisions of Ministers, officers and authorities where there is a law which specifically provides for that review. The AAT can decide that, while a particular decision may be legally correct, it is not the preferable decision, and can substitute its decision for that of the Minister, officer or authority. There are also separate specialised merits review tribunals for social security, migration and veteran's entitlements decisions. The AAT is in the Attorney-General's portfolio, but is an independent agency.

The Ombudsman

The Ombudsman has broad powers to investigate complaints about administrative action and to make recommendations to the department or authority concerned and to the responsible Minister.

In some circumstances, the Ombudsman may inform the Prime Minister of matters, and make special reports to Parliament. The Ombudsman has considerable powers under the *Ombudsman Act 1976* to obtain information and may investigate administrative action of his/her own motion. The Ombudsman is in the Prime Minister's portfolio, but is an independent agency.

Information Commissioner

The Australian Information Commissioner was established on 1 November 2010. The Information Commissioner has functions relating to Australian Government information policy, freedom of information and privacy and is supported by two statutory officers: the Privacy Commissioner and the FOI Commissioner.

The object of the Commonwealth *Freedom of Information Act 1982* (FOI Act) is to give the Australian community access to information held by the Australian Government. The FOI Act imposes on agencies a legal duty to provide members of the public with access to government information, including official documents of Ministers, unless those documents fall within defined classes of exempt documents. Since 1 November 2010, the Australian Information Commissioner, supported by the FOI Commissioner, has exercised wide ranging functions related to the oversight of the FOI Act. This includes the functions of reviewing FOI decisions and investigating complaints about the handling of FOI applications. A right of review to the AAT lies from a review decision made by the Commissioners.

The *Privacy Act 1988* is the principal legislation governing the protection of personal information in the federal public sector and in the private sector. The Act includes Information Privacy Principles (for the public sector) and National Privacy Principles (for the private sector) addressing the collection, use, disclosure, quality and security of personal information as well as access to personal information. A breach of the privacy principles in relation to an individual's information is taken to be an interference with the privacy of that individual. An individual may complain to the Privacy Commissioner about certain interferences with his or her privacy. Since 1 November 2010, the Australian Information Commissioner, supported by the Privacy Commissioner, has exercised the Commissioner functions under the Privacy Act.

Reasons and Documents

The ADJR Act and AAT Act confer on persons able to seek review of a decision, the right to obtain a written statement setting out the findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving reasons for the decision for a decision (subject to certain exceptions).

The *Freedom of Information Act 1982* imposes a legal duty to provide to members of the public access to government information, including official documents of Ministers, unless those documents fall within defined classes of exempt documents.

Further information

The Legislation Handbook requires the Attorney-General's Department to be consulted on legislative proposals for:

- the conferral of new jurisdiction on courts and tribunals
- the conferral of administrative discretions
- the review of administrative decision-making powers, and
- the creation or amendment of criminal offences and penalties.

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ROLE OF THE ATTORNEY-GENERAL

ROLE OF THE ATTORNEY-GENERAL

Background

The Attorney-General is the First Law Officer of the Commonwealth. The Second Law Officer, under the *Law Officers Act 1964,* is the Solicitor-General.

The Attorney-General has three types of responsibility:

- The Attorney-General, and any other Ministers appointed to administer the Portfolio, are responsible for the administration of the Portfolio policy areas, and Commonwealth Acts, set out in the Administrative Arrangements Order.
- As First Law Officer of the Commonwealth, the Attorney-General also has general legal policy responsibility for all Commonwealth laws. The Attorney-General is the legal adviser to the Commonwealth Government. The Department receives a copy of all Cabinet submissions related to the Department and facilitates input from the Australian Government Solicitor.
- Third, the Attorney-General traditionally has had a special independent responsibility within government to act in the public interest. The principal areas where this responsibility arises are in litigation and prosecution processes.

The Attorney-General's role in the Cabinet and on Cabinet committees

Traditionally, the Attorney-General has been a member of the Cabinet, representing the interests of the whole portfolio. Under successive governments, the Attorney-General has also been a member of the National Security Committee (NSC) and the Parliamentary Business Committee (PBC). Under current arrangements, the Attorney-General can be co-opted to other committees (such as the Expenditure Review Committee) for specific items.

NSC focuses on major international security issues of strategic importance to Australia, national responses to developing situations (either domestic or international) and classified matters relating to aspects of operations and activities of the Australian Intelligence Community. PBC considers priorities for the Australian Government's legislation program.

The Cabinet Handbook requires ministers to take full responsibility for the proposals they bring forward, even where detailed development or drafting may have been done on their behalf by officials. As well as representing your own portfolio interests in Cabinet, the Attorney-General is at times asked to provide legal advice in relation to proposals put forward by other Ministers.

Policy and Legislation

The Attorney-General and the Department provide advice to all Ministers and agencies as part of the development by those Ministers of policy proposals.

The Legislation Handbook requires all Cabinet Submissions proposing legislative action to include a statement whether the Attorney-General's Department considers any proposed legislation necessary.

The Office of Parliamentary Counsel, which drafts all Commonwealth legislation, is also part of the Attorney-General's portfolio. The Office of Parliamentary Counsel prepares the Attorney-General's certificate, in accordance with section 58 of the Constitution, advising the Governor-General whether she should recommend any amendments to the Bill or whether it should be reserved for the Queen's pleasure.

Litigation

The Attorney-General is the first representative of the Crown in the courts.

Proceedings may be brought in the name of the Commonwealth by the Attorney-General or by any person appointed by him for that purpose (*Judiciary Act 1903*: s.61).

Where the Commonwealth is party to proceedings, all process required to be served on the Commonwealth is required to be served on the Attorney-General or a person appointed by the Attorney-General to accept service (*Judiciary Act 1903*: s.63).

Attorneys-General since 1999 have issued Legal Services Directions (Directions) under section 55ZF of the *Judiciary Act 1903*, which set out the requirements for the conduct of legal affairs by the Commonwealth and its agencies (see **Legal Services Directions** for comprehensive brief). The Directions are made as a statutory instrument and have the force of law. They include, amongst other things, obligations in relation to the sharing of advice within the Commonwealth, the Commonwealth's obligation to act as a model litigant, the settlement of claims against the Commonwealth, procurement of legal services including the engagement of counsel on behalf of the Commonwealth. There are also a number of reporting requirements including on significant issues arising in the provision of legal services, legal services expenditure, and annual compliance with the Directions.

Under the Directions, legal work in relation to key strategic areas of the law is tied to certain providers of legal services. This is to ensure a consistent approach by the Commonwealth in these areas of the law; namely, advice to Cabinet, national security, Constitutional law, public international law, and legislative drafting. Generally, this work is tied to the Australian Government Solicitor, the Attorney-General's Department, and in relation to public international law, the Department of Foreign Affairs and Trade.

All cases involving a matter arising under the Constitution or involving its interpretation are required to be brought to the attention of the Attorney-General (*Judiciary Act 1903*: s.78B). The Attorney-General has a right to intervene in any proceedings that relate to a constitutional issue (*Judiciary Act 1903*: s.78A).

The Attorney-General has other specific rights of intervention, and is able to seek to intervene in judicial proceedings in the public interest. The certificate or fiat of the Attorney-General is necessary before proceedings seeking to enforce a public right can be instituted by a private person. This process has generally been overtaken by the use of administrative law procedures, and the relaxed attitude of the courts to standing.

Prosecution Process

Under the *Director of Public Prosecutions Act 1983* (DPP Act) and the *Judiciary Act 1903*, the Attorney-General has the legal authority to:

- initiate or discontinue a prosecution, or
- issue directions to the Commonwealth Director of Public Prosecutions (CDPP) which must be tabled in Parliament, including directions as to the handling of a particular case.

These powers have rarely been exercised since the DPP Act came into force. It has been a longstanding practice to leave prosecution decisions to the independent judgment of the CDPP and avoid the appearance of political interference.

The Attorney-General does have an active role in determining whether to consent to certain prosecutions. There is a range of offences that require the Attorney-General's consent to prosecute, generally because there is some issue of international relations or national security that must be weighed against the desirability of proceeding with a prosecution. You will be fully briefed on each of these matters, which typically arise once or twice a year.

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ANNEXURE 2

MR 28
09/02

STATUTORY DECLARATION

I, Andrew Morton Garrett
(Full Name)

of 35 St James Boulevard, Brompton, SA, 5007.
(Address)

in the State of South Australia, Winemaker, Trustee, Managing Controller
(Occupation)

do solemnly and sincerely declare that:

In all of my capacities I have suffered Loss, Cost and Damage and have been deprived of Land by Fraud of National Australia Bank, Simon Illsley, Graham Sollgey, John Cassos, ~~Markes~~ Mark Livesey QC, David Boadman, Scott Evans.

I swear this Statutory Declaration in support of my application for Compensation under S207 and S210 of the Real Property Act 1886 (SA) from the assurance Fund dated 3rd August 2015 as annexed hereto

AGP 4/8/15

And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Oaths Act, 1936-1969.

Signature ______

Declared and subscribed at Chesser House 91-97 Grenfell Street ADELAIDE SA 5000

in the said State by the said Andrew Morton Garrett

this 4th day of August 2015

Before me:

Ian Donald Butterworth
JP # 10903
A Justice of the Peace
J.P. for South Australia

CARBONHELIX

OENOVIVA

andrew.garrett@taggc.com.au

From:	andrew.garrett@taggc.com.au
Sent:	04 August 2015 11:51
To:	LSCustomerSupport@sa.gov.au; 'mackintosh.don@agd.sa.gov.au'
Cc:	richard.frost@police.sa.gov.au; greg.may@lpcc.sa.gov.au; bragg@parliament.sa.gov.au; Tom.Wallbridge@parliament.sa.gov.au; peter.weekes@ag.gov.au; 'admin@opi.sa.gov.au'; 'Ombudsman@ombudsman.sa.gov.au'; 'ombudvic@ombudsman.vic.gov.au'; 'IBAC Enquiry Email'; 'James.Davaris@klgates.com'; 'mark.dobbie@klgates.com'; 'fcahill@altiuspartners.com.au'; 'lucykirwan@vicbar.com.au'; 'Lillie.Humberstone@supremecourt.vic.gov.au'; 'associate.daviesj@fedcourt.gov.au'; 'Vic Federal Court Registry E-mail'; 'Mary McIlwain'; 'Ben.Davidson@corrs.com.au'; 'Claire.Newhouse@corrs.com.au'
Subject:	FW: Application for Compensation under the Real Property Act 1886 (SA)
Attachments:	AMG to Ian Gant 22112007.pdf; State AG to AMG dated 31012008.pdf; NAB Summary Security and Breach of Contract Issues.pdf; AGFT Balance sheet March 2004.pdf; AGFT P&L March 2004.pdf; LODGE Originating Process AMG v Greg May and others.pdf; Originating Process AMG v Greg May and others.pdf; Statement of Claim Andrew Garrett v Greg May and Ors.pdf; BC_honesty-accountability in South Australia 2011.pdf; Final Report and Decision of Frances Nelson QC as alleged delegate of the Legal Practioners Conduct Commissioner dated 03112014.pdf
Importance:	High

Attn Ian Gant
Land Services Group

Cc Victoria District Registrar Caporale
Associate Justice Davies

Dear Ian,

Thanks again for your time yesterday.

I have further considered the provisions of the Real Property Act 1886 (SA) and the letter from Don Mackintosh **("the AG")** dated 31st January 2008.

It continues to be unclear to me as to when the duplicate certificates of title came into the possession of NAB after the discharge of the St George Bank Mortgage.

> **208—Proceedings against the Registrar-General as nominal defendant**
> Any person sustaining loss or damage through any omission, mistake, or misfeasance of the Registrar-General, or any of his officers or clerks in the execution of their respective duties under the provisions of this Act, or of any Act hereby repealed, and any person deprived of any land through the bringing of the same under the provisions of this Act, or of any Act hereby repealed, or by the registration of any other person as proprietor of such land, or by any error, omission, or misdescription in any certificate, or in any entry or memorial in the Register Book, and who by the provisions of this Act is barred from bringing an action for the recovery of such land, may, in any case in which the remedy by action for recovery of compensation as hereinbefore provided is barred, or inapplicable, institute proceedings against the Registrar-General, as nominal defendant, for recovery of compensation as hereinafter provided.

Annexure

1

It is clear to me from the letter from the AG that the NAB exercised Power of Sale in respect to Mortgage 9374752 (top of page 3);

> I reiterate that Memorandum of Transfer by Mortgagee Exercisin
> reveals that NAB exercised its powers under Mortgage 93747
> 9617285.

Please confirm to me how the staff of the Registrar General registered a Memorandum of Transfer in respect to Mortgage 9374752

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g. A memorandum of transfer of Mortgage executed by the registered proprietors of Springwood Park dated 24th June 2002 prepared by NAB officers describes the Arra an instrument registered over SP***(which was not the case)*** and relevantly sets out;

Form T3

MEMORANDUM OF TRANSFER OF MORTGAGE, ENCUMBRANCE OR LEASE

MORTGAGE, ENCUMBRANCE OR LEASE BEING TRANSFERRED (Delete the inapplicable) CTi

7752654

COMMISSIONER OF STATE SA STAMP DUTY PAID EXEMPT / NOT CHARGEABLE REF NO: AUTH: NAB 929 41

CERTIFICATE(S) OF TITLE OVER WHICH INSTRUMENT IS REGISTERED

THE WHOLE OF THE LAND COMPRISED IN CERTIFICATE OF TITLE REGISTER BOOK FIRSTLY VOLUME 5324 FOLIO 475, SECOND VOLUME 5344 FOLIO 326 & THIRDLY VOLUME 5348 FOLIO 15

h. NAB officers were aware at the date of registration of the memorandum of transfer mortgage on the 28th June 2002 that this mortgage was not registered over SP ......the description of the certificates of title over which the instrument was purported subsequently NAB officers sought to conceal their error in an act of Fraud.

i. It appears from the hand amendments on the face of the document being ***the arro "CTRBV5132/961"*** that the solicitors for the bank (Johnson Winter & Slattery) in th advice (prior to July 2003) also realised that the land had been incorrectly describe securities were fatally flawed. Alternatively it is possible that these notes were affi NAB officers and that this could have predated December 31st 2002.

j. A few days earlier a Deed of assignment of Debt and Security dated 21st June 2002 was also executed in respect of the Arranmore Mortgage between BankSA and NAB the land over which the Arranmore Mortgage was registered as follows;

Assigned Security means the following :

- real property mortgage no. 7752654 granted to the Assignor by the Ch Certificate of Title Volume 5132 Folio 961.

k. The deceit of the NAB officers continued during the finalisation of the security docu 1st AGFT Bill Facility from the date of execution by the registered proprietors, the da LTO and from the date of the return from registration of the first raft of security do NAB officers knowingly sought to register and conceal the fatal flaws in the docume the Registered Proprietors being the Mortgagees.

l. Prior to the lodging for registration of the 1st NAB Mortgage with the LTO on the 28 ***the execution of that Mortgage by the Registered Proprietors on the 21st June 200*** of the NAB endeavoured to conceal flaws in the mortgage and made hand amendm Mortgage without the knowledge or consent of the Registered Proprietors of SP or

m. The 1st, 2nd & 3rd amendments made were the deletion of the numbers "8213956" Mortgage (the 1st Registered Mortgage) on page 1 of 4 in the paragraph entitled en

ENCUMBRANCES
FIRSTLY SUBJECT TO ENCUMBRANCE NO. 7940253 & MORTGAGE NO ~~8213956~~
SECONDLY SUBJECT TO MORTGAGE NO. ~~8213956~~ & 8909699
THIRDLY SUBJECT TO MORTGAGE NO. ~~8213956~~ & 8909699

OENOVIVA

I look forward to your response as to how, when and/or why NAB came into possession of the duplicate certificates of title in circumstances where Mortgage 9374752 was the second registered mortgage and in fact secured no money.

I am yet to receive a response from the South Australian AG in respect to my communiques in 2014.

I note that the Chief Operating Officer of Minter Ellison who was responsible for the NAB documentation was Greg May who became the Legal Practioners Conduct Commissioner **("the LPCC")** on the 1st July 2014 following the passage of *the Legal Practioners (Amendments) Act* 2014

In August 2014 the LPCC delegated to Elizabeth Manos who sub-delegated to Frances Nelson QC an investigation of himself following the complaints I had lodged against him 10 years earlier with the Legal Practioners Conduct Board.

Needless to say the LPCC's Delegate was hopelessly conflicted ***(as a result of the Conflict of the LPCC)*** in making the sub-delegation to Frances Nelson QC who was also equally hopelessly conflicted as a result of the aforementioned conflict.

The Attorney General was not advised of that conflict and delegation as required under s17 of *the Public Sector (Honesty & Accountability) Act* 1995 (SA)

Unsurprisingly the decision of Frances nelson QC dated 3rd November 2014 was a whitewash which apparently exonerated the LPCC of wrongdoing.

The constitutional issues arising are extraordinary but not as extraordinary as the actions of the ICAC Commissioner Bruce Lander or the South Australian Ombudsman who both refused to investigate the decision or my complaints...........the pattern of conduct has been replicated in Victoria consequently I have copied the Legal Services Commissioner, the Victorian Ombudsman and the IBAC Commissioner along with the associate of the Honourable Justice Riordan and counsel for Altius Partners Pty Ltd in S CI-2015-01232 who are funded by the Legal Practioners Liability Committee and consequently are bound by the Model Litigant Obligations of the Crown.

It is *the Constitution of Australia Act* 1900 (UK) at section 109 which provision must be the policeman of the policemen and breaches of the acts under which they are appointed. The use by the State Governments of Victoria and South Australia (Labour Governments) of various victim funds for the purposes of propping up the budgets must be unconstitutional and must stop.

I ask you to consider my application for compensation to the Assurance fund to be made under s208 and s210; the damage to my reputation and consequential loss over the last 13 years beggars belief.

Please note attached a copy of the P&L and Balance sheet of AGFT as at 31st March 2004...........in hind sight the balance sheet has been undervalued.

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The South Australian Cabinet's views on Honesty and Accountability are expressed in the attached document dated March 2011.

My application to the Federal Court of Australia in Melbourne to bring Greg May to account was blocked by the Victorian District Registrar and the Honourable Justice Davies (at the very least).

Apparently, I am a vexatious litigant in South Australia and now the Federal Court because I seek access to Justice, certainly Counsel for the Legal Services Commissioner and Board in Victoria appears to be of that view.

Best Regards

Andrew Garrett

From: andrew.garrett@taggc.com.au [mailto:andrew.garrett@taggc.com.au]
Sent: 03 August 2015 17:56
To: 'LSCustomerSupport@sa.gov.au'; 'mackintosh.don@agd.sa.gov.au'; 'agd@agd.sa.gov.au'
Cc: bragg@parliament.sa.gov.au; Tom.Wallbridge@parliament.sa.gov.au; richard.frost@police.sa.gov.au
Subject: Application for Compensation under the Real Property Act 1886 (SA)
Importance: High

Attn Ian Gant
Land Services Group

Dear Ian

Thank you for your time today. I confirm that I have no recollection of having seen the letter from Don to me dated 31st January 2008 at any time prior to today.

I note that while at some earlier point in time I did have an office at 255 Flinders Street in Adelaide that in fact I was not at that address since October 2006.

My letter to you dated 22nd November 2007 had a different address.

210—Persons claiming may, before taking proceedings, apply to the Registrar-General for compensation

Any person sustaining loss or damage in any case in which he shall be entitled to institute proceedings to recover compensation against the Registrar-General as nominal defendant, may, before commencing such proceedings, make application in writing to the Registrar-General, for compensation, and such application shall be supported by affidavit or declaration. If the Registrar-General admits the claim, or any part thereof, and certifies accordingly, the Treasurer may—

(a) where the amount that the Registrar-General admits does not exceed twenty thousand dollars—on receipt of written authority under the hand of the Crown Solicitor; or

(b) where the amount that the Registrar-General admits exceeds twenty thousand dollars—on receipt of a warrant under the hand of the Governor and countersigned by the Attorney-General,

pay the amount out of the Assurance Fund.

I make this application for compensation from the assurance fund for compensation for the loss of land by Fraud in all of my capacities.

> The Registrar-General delivered the duplicate of certificate of title Volume 532
> Volume 5344 Folio 326 and Volume 5348 Folio 15 to National Australia Bank Lt
> 8 July 2003 following the registration of Mortgage 9617285 (*not* 96717285). H
> doing so were in accordance with the written instructions issued to him by I
> lodged that mortgage and the duplicate titles in the Lands Titles Office ("LTO").

It is not clear to me from your letter as to how long the relevant CTs had been in the possession of the RG as at the 8th July 2003 please confirm.

The Supreme Court of South Australia made vexatious litigant orders against me in SASC-2004-127; *Andrew Garrett Wine Resorts v NAB* dismissing those proceedings and also in SASC-2007-1342; *Attorney General v Andrew Garrett*

The Attorney General did not respond to my communiques in 2014 following the provision of FOI by the ATO between June and August 2014

The Attorney General has used the vexatious litigant orders as a barrier to justice

Please advise of the relevant affidavits that are already in your hands from SASC 2127 of 204 in support of my application

I advise that I will deliver a Statutory Declaration to your office tomorrow

I have copied the South Australian Police on this communique following my lodging of a fraud report on the 20th July 2015 against the NAB and their solicitors

Andrew Garrett
Chief Executive Officer/ Winemaker
The Andrew Garrett Group of Companies (TAGGC)

www.oenoviva.com
www.dynamic-cws.com.au

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ANNEXURE 3

NATIONAL AUSTRALIA BANK (NAB)

1. Refer Statement dated 24/03/ 2010 for more detail of this matter.

2. <u>Initial involvement with NAB</u>

In November 2000, I engaged with NAB as a Banker for a vineyard development known as Braidwood Vineyard at Mt Jagged, SA.

Later, in 2001, I arranged a competitive tender for the banking business of the Braidwood and Sunburst entities between NAB, St George Bank/ Bank SA, **(Bank SA)** NM Rothschild & Sons (Australia) Limited **(NMR)**, Westpac**(Westpac)** and Rabo Bank**(Rabo)** though the auspices of Andrew Sandow Office Management.

In January 2002 NAB provided an indicative letter offering 65% LVR on which basis I decided to pursue their offer.

Subsequently an internal bank document describing the banking proposal was circulated in the Bank citing the value of the deal at $14 million and entitled Top 10 sales funnel deal- Information sheet.

In the ensuing negotiation process NAB made representations that I should consolidate my banking business with them as it would make my life simpler. Subsequently on the 16th May a credit submission was authorised by NAB.

3. <u>The NAB financing</u>

A formal letter of Offer in the amount of $10,350,000 was finally accepted by me in May 2002 which proceeded to settlement in stages.

4. <u>Stage 1</u> was:

a. An advance of $1,500,000 made to The Trustees of the Andrew Garrett Family Trust **(AGFT)** and was ***<u>intended to be secured</u>*** by a Mortgage over the property known as "Springwood Park" **(SP)**. ***<u>For the reasons that follow this was not possible.</u>***

That property (SP) was owned by Averil Garrett **(AGG)** as to 3 undivided 26th parts in respect of the section of land occupied by our principal place of residence, and the remaining 23 parts by Andrew Garrett Wine Resorts P/L in its capacity as Trustee of the Springwood Park Unit Trust **(SPUT)**.

100% of the units issued in SPUT were owned by Andrew and Averil Garrett in their capacities as Trustees of the AGFT.

b. A further $4,120,000 in respect of Stage 1 Finance was also advanced by NAB pursuant to a 1st Bill facility Letter of Offer in favour of Sunburst Properties **(Sunburst)** dated 28th June 2002.

This amount was secured by mortgages over the Vinescape/Whisson assets (amongst other securities including debentures and guarantees) that were purchased with the advance from the vendors, along with a deposit to be paid in respect of the Gelnhurst assets;

i. KPMG (Adelaide) as receivers and managers of Vinescape and Alexandrina Water as vendors of the Vinescape Assets being ;
   - 75 acres of Vineyards planted on 1200 acres of land
   - 7.5 kilometre pipeline
   - Homestead buildings and shedding.
   - Filtration Manifolds
   - Easements, Leases, licenses to occupy
   - Coleambally farm 652, NSW
   - Irrigation license 2512
   - Irrigation License 2702

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- Irrigation license 2632
- 601 shares in the Coleambally Irrigation Co-operative

ii. Mark Whisson and Philip Marshall as Vendors of the Whisson Assets;
- La BBQ vineyard 160 acres of vineyard
- Mt Carey Vineyard
- $750,000 plant & equipment
- 20% interest in Colton Vineyard
- Trig Point Viticulture Management Customers
- Personnel & Intellectual Property
- Head Office Furniture and effects $100,000

c. Continuation of $1,750,000 Facility made available to Sunburst Holdings Pty. Ltd **(Holdings)** in January, 2002.

5. Stage 2 was to be an advance of $3.6 million (with $350,000 deposit already paid) for acquisition of assets known as the Glenhurst assets, pursuant to a contract of purchase executed on 15 February 2002.

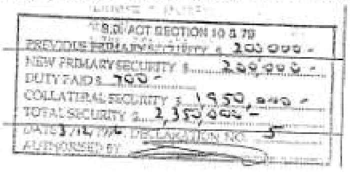
6. Variation of Stage 2 In September 2002 NAB convinced me to withdraw from the Glenhurst acquisition and instead acquire the property known as Old Stornoway from their agent Colin Nichol of McGrath Nichol. NAB agreed to advance 100% of the funds for the purchase, leasehold equipment and operating capital.

Securitisation of Stage 1

6. The advance of $1.5 million under Stage 1 was to enable the payout of existing loans, and for other purposes, specifically:
   a. $344,000 was to be used to pay out that amount owed to St George Bank/BankSA by the AGFT, that was then secured by a first Registered Mortgage No 8213956 over SP. **(BankSA Mortgage)**
   b. $600,000 was to be paid to NM Rothschild & Sons (Australia) Limited in consideration of the execution of Deed of Priority to allow NAB priority in respect of the second registered Mortgage No 8909699 **(NMR Mortgage)**
   c. $536,000 for other purposes including the deposit on the Vinescape assets.

The 1st NAB Mortgage

7. NAB Mortgage No 9374752 **(1st NAB Mortgage)** over SP was given as security in respect of a Bill Facility Letter of Offer dated 11th June 2002 in favour of AGFT **(the 1st AGFT Bill facility).** Upon registration, this mortgage became the second registered mortgage following the discharge of the BankSA Mortgage which occurred concurrently.
   a. On settlement of the 1st AGFT Bill Facility the NMR Mortgage advanced to become the 1st Registered Mortgage over SP as the Bank SA mortgage was unconditionally discharged.
   b. During the first week of June 2002 it was represented to me by officers of NAB that it would be cost effective and for the benefit of AGFT if BankSA were to transfer/assign the Prime Stamped BankSA mortgage to NAB as the Stamp Duty already paid on that mortgage could be used as a credit against the Stamp Duty Assessment for the 1st NAB Mortgage resulting in a saving of money to AGFT.
   c. From discovery provided to me on the 29th September 2004 (5 days after my sequestration) and communications evidenced in that discovery between NAB officers and bank SA officers it is apparent that there was significant confusion in NAB as to the level of stamp duty paid on the BankSA Mortgage and indeed which mortgage should actually be assigned to NAB by BankSA.
   d. At this time the NAB officers realised that "The Prime Stamped BankSA mortgage" that was subject of their communications with bank SA was in fact Mortgage No 7752654 **(the Arranmore Mortgage)** and that this mortgage was never registered over SP.
   e. The Arranmore mortgage was the only remaining BankSA Prime Stamped security and was stamped as follows;



f. The BankSA mortgage was only ever stamped as a collateral security as follows;

S.D. ACT SECTION 10 & 79
PREVIOUS PRIMARY SECURITY $ —
NEW PRIMARY SECURITY $ —
DUTY PAID $ —
COLLATERAL SECURITY $ 2,350,000-
TOTAL SECURITY $ 2,350,000-
DATE 3/12/1996 DECLARATION NO. 5
AUTHORISED BY

g. A memorandum of transfer of Mortgage executed by the registered proprietors of the property known as Springwood Park dated 24th June 2002 prepared by NAB officers describes the Arranmore mortgage as being an instrument registered over SP***(which was not the case)*** and relevantly sets out;

Form T3

MEMORANDUM OF TRANSFER
OF MORTGAGE, ENCUMBRANCE OR LEASE

MORTGAGE, ENCUMBRANCE OR LEASE BEING TRANSFERRED (Delete the inapplicable) CTRBV5132/961

7752654

COMMISSIONER OF STATE TAXATION
SA STAMP DUTY PAID
ORIGINAL WITH COPIES
EXEMPT / NOT CHARGEABLE
REF NO:
AUTH: NAB 41 28/06/2002

CERTIFICATE(S) OF TITLE OVER WHICH INSTRUMENT IS REGISTERED

THE WHOLE OF THE LAND COMPRISED IN CERTIFICATE OF TITLE REGISTER BOOK FIRSTLY VOLUME 5324 FOLIO 475, SECONDLY VOLUME 5344 FOLIO 326 & THIRDLY VOLUME 5348 FOLIO 15

h. NAB officers were aware at the date of registration of the memorandum of transfer of the Arranmore mortgage on the 28th June 2002 that this mortgage was not registered over SP ......being the Land set out in the description of the certificates of title over which the instrument was purported to be registered, subsequently NAB officers sought to conceal their error in an act of Fraud.

i. It appears from the hand amendments on the face of the document being ***the arrow and the CT reference "CTRBV5132/961"*** that the solicitors for the bank (Johnson Winter & Slattery) in the preparation of their advice (prior to July 2003) also realised that the land had been incorrectly described and that the NAB securities were fatally flawed. Alternatively it is possible that these notes were affixed at some earlier time by NAB officers and that this could have predated December 31st 2002.

j. A few days earlier a Deed of assignment of Debt and Security dated 21st June 2002 prepared by NAB officers was also executed in respect of the Arranmore Mortgage between BankSA and NAB which correctly describes the land over which the Arranmore Mortgage was registered as follows;

Assigned Security means the following :

- real property mortgage no. 7752654 granted to the Assignor by the Chargor over Certificate of Title Volume 5132 Folio 961.

k. The deceit of the NAB officers continued during the finalisation of the security documents required under the 1st AGFT Bill Facility from the date of execution by the registered proprietors, the date of lodgement with the LTO and from the date of the return from registration of the first raft of security documents from the LTO; NAB officers knowingly sought to register and conceal the fatal flaws in the documents from both the LTO and the Registered Proprietors being the Mortgagees.

l. Prior to the lodging for registration of the 1st NAB Mortgage with the LTO on the 28th June 2002 (***subsequent to the execution of that Mortgage by the Registered Proprietors on the 21st June 2002)*** it appears that officers of the NAB endeavoured to conceal flaws in the mortgage and made hand amendments to the face of the Mortgage without the knowledge or consent of the Registered Proprietors of SP or the Trustees of AGFT

m. The 1st, 2nd & 3rd amendments made were the deletion of the numbers "8213956" referring to the BankSA Mortgage (the 1st Registered Mortgage) on page 1 of 4 in the paragraph entitled encumbrances

ENCUMBRANCES
FIRSTLY SUBJECT TO ENCUMBRANCE NO. 7940253 & MORTGAGE NO.'S ~~8213956~~ & 8909699
SECONDLY SUBJECT TO MORTGAGE NO.'S ~~8213956~~ & 8909699
THIRDLY SUBJECT TO MORTGAGE NO.'S ~~8213956~~ & 8909699

n. The 4th & 5th amendments were made at paragraph 2(b) also on page 1 of 4

(b) Notwithstanding any other provisions of this Mortgage it shall be security only for the payment to the Mortgagee of the moneys which are ~~purported to be secured~~ by

Memorandum of
~~DISCHARGED~~ MORTGAGE NO. 7752654 DATED 30/06/1994 GIVEN BY ANDREW MORTON GARRETT & AVERIL GAY GARRETT FOR, WHICH THIS DOCUMENT IS GIVEN IN SUBSTITUTION

CT RBV 5132/961

i.

o. Those amendments appear to attempt to remedy a statement that Mortgage 7752654 was in fact discharged as well as state that the 1st NAB Mortgage was given in substitution for Mortgage 7752654 **(The Arranmore Mortgage).**

p. I can only imagine that whoever made the amendment was seeking to create the impression to whomever viewed the document that the Arranmore Mortgage was not discharged and still held an interest in Land; this is very clearly **NOT** the case.

q. It appears that at some later time NAB staff or in the alternative JWS made a further 6th hand amendment to the face of the document encircling the words *"No 7752654 dated 30/06/1994"* and noting that this mortgage applied to Certificate of Title Register Book Volume 5132/961 again referring to the Arranmore Mortgage. This amendment probably would have been made during the stage when JWS (NAB Lawyers) provided its initial advice to NAB prior to appointment of Receivers and managers to the Sunburst /Braidwood Group of companies.

r. This notation does not appear on the LTO Copy of the Mortgage and therefore must have been affixed after registration with the LTO.

s. Within the circle (that appears to be affixed by JWS) a heavy black line appears that has no apparent purpose and that should not have been on the document at the time of lodgement with the LTO............this line suggests a subsequent unknown amendment.

t. Of great concern is that the 1st NAB mortgage has 6 amendments that were clearly initialled by only one of the parties to the document.

u. That party was not either of the registered proprietors/mortgagors; the initial could only have been an officer of the NAB or in the alternative an officer of the LTO

v. This document was apparently allowed to be processed through the LTO by the LTO and registered without acknowledgment of hand amendments by all parties to the document ....specifically the Registered Proprietors.

w. Of greatest relevance is the amendment to the operative clause which I am assured by Dean Watson of the LTO during a discussion on the 16th April 2010 would never have been amended by the LTO, consequently the only party who would have made the amendment was the NAB.

x. In a normal circumstance the procedure of the LTO would be to send the document back for correction before registration with acknowledgment of amendments by all parties to the Deed.

y. A requisition notice for correction was raised by the examiner Bernard Sayer on the 16th July 2002 but only in so far as correction to the capacity of the first Mortgagor. This amendment to capacity of the First Mortgagor was made by the conveyancor, SJ Fisher acting on behalf of NAB.

z. It is apparently acknowledged by NAB at this amendment that this mortgage was given only in respect of moneys purported to be secured by the Arranmore Mortgage.............however; The Arranmore Mortgage was fully discharged and secured no money.

aa. The Arranmore mortgage was fully discharged 6 years earlier on the 23rd July 1996 when SP was originally purchased by the registered proprietors and the property known as Arranmore was sold by Andrew & Averil Garrett. The face of the registered discharge of the Arranmore Mortgage shows that a total of 4 Bank SA mortgages were discharged concurrently as follows;

MORTGAGE BEING DISCHARGED	Number	7035169. 7035154 7611975. 7752654.		
LAND DESCRIPTION	The whole of the land comprised in Certificate of Title		REGISTER BOOK	
			VOLUME	FOLIO
SOUTH AUSTRALIA $10			5132	961

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gg. It appears that what NAB officers had intended was that the BankSA Mortgage should have been assigned by BankSA to NAB and not the Arranmore Mortgage. This is reflected by the Deed of Priority that was prepared between NAB and NMR which set out the NAB security as follows;

Item 1 (Date)	Dated this 21st day of June 2002
Item 2 (Secured Lender)	**N M ROTHSCHILD & SONS (AUSTRALIA) LIMITED** ABN 32 008 458 366 of Level 21, 120 Collins Street, Melbourne VICTORIA 3000
Item 3 (Mortgagor)	Firstly: **ANDREW GAR~~RETT WINE~~ RESORTS PTY LTD** A.C.N. 064 792 221 in its own right and as trustee for **THE SPRING~~WOOD PARK~~ UNIT TRUST** of BDO Chartered Accountants 248 Flinders St ADELAIDE SA 5000 and **AVERIL GAY GARRETT** of PO Box 203 GLEN OSMOND SA 5064
Item 4 (Bank's Security)	Memorandum of Mortgage Registered No. 8213956 dated 29 November 1996 from ANDREW GARRETT WINE RESORTS PTY LTD and AVERIL GAY GARRETT over the whole of the land comprised in Certificate of Title Register Book Volume 5324 Folio 475 and Volume 5344 Folio 326 and Volume 5348 Folio 15.
Item 5 (First Priority Amount)	One Million Five Hundred Thousand Dollars ($1,500,000-00)
Item 6 (Secured Lender's Security)	Memorandum of Mortgage Registered No. 8909699 dated 9May 2000 from ANDREW GARRETT WINE RESORTS PTY LTD and AVERIL GAY GARRETT over the whole of the land comprised in Certificate of Title Register Book Volume 5324 Folio 475 and Volume 5344 Folio 326 and Volume 5348 Folio 15.

hh. Had the NAB officers in fact amended the 1st NAB Mortgage to refer to the BankSA mortgage rather than the Arranmore Mortgage then the limit of security offered by the 1st NAB mortgage would have been the money owed to BankSA at the time of the taking of the mortgage being $344,000 but instead the amount secured by the 1st NAB Mortgage was NO MONEY whatsoever.

ii. It follows that the 1st NAB Mortgage (No 9374752) was ineffective to provide any security in respect of the $1,500,000 advance made under the 1st AGFT Bill Facility Letter of Offer as the mortgage was specifically limited by agreement between Mortgagee and Mortgagor.

jj. NAB officers realised as early as 28th June 2002 that the 1st NAB mortgage in fact secured NO MONEY whatsoever.

kk. Additionally the Deed of Priority executed between NMR and NAB was ineffective to rank the 1st NAB Mortgage in front of the NMR Mortgage in any way.

ll. The only mortgage that was entitled to such ranking was the BankSA mortgage as expressed in the Deed of Priority ,

mm. As set out above this mortgage was never assigned or transferred to NAB by BankSA and was fully and unconditionally discharged on the 28th June 2002;

DISCHARGE OF MORTGAGE

MORTGAGE BEING DISCHARGED	8213956
CERTIFICATE(S) OF TITLE AFFECTED The whole of the land comprised in Certificates of Title Register Book Volume 5324 Folio 475, Volume 5344 Folio 326 and Volume 5348 Folio 15	

NMR Mortgage

8. On the 24th December 2002 International Vintners Australia **(IVA)** sold a property in the Yarra Valley. The proceeds of this sale were used to for the sole purpose of reducing indebtedness of IVA to NMR by $940,000.
A condition of the debt reduction was the discharge of the Garrett related securities including the Guarantees and the NMR mortgage **(the NMR securities)** to enable AGFT to procure additional funding to invest in IVA.

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bb. It is extremely relevant that a hand written discharge of the Arranmore Mortgage was prepared and stamped by NAB officers on the 28th June 2002

MORTGAGE BEING DISCHARGED 7752654	COMMISSIONER OF STATE TAXATION SA STAMP DUTY PAID ORIGINAL DISCHARGE OF MORTGAGE
CERTIFICATE/S OF TITLE AFFECTED THE WHOLE OF THE LAND COMPRISED IN CERTIFICATE OF TITLE REGISTER BOOK VOLUME 5132 FOLIO 961	
State if WHOLE or PART of land in mortgage is being discharged WHOLE/~~PART~~	State if WHOLE or PART of money secured is being discharged WHOLE/~~PART/NIL~~
CONSIDERATION (Words and figures) SECURITY IN SUBSTITUTION	

cc. It is impossible to discern how NAB could seek to discharge a mortgage that was already discharged; In fact this document could have only been prepared for internal NAB purposes and is consistent with the amendment set out in paragraph n & o above. Furthermore the handwriting is also consistent and appears to be the writing belonging to the person who prepared the document being the NAB Attorney; Sally Jane Potter.

NATIONAL AUSTRALIA BANK LIMITED
ABN 12 004 044 937 By its Attorney
SALLY JANE POTTER
22 KING WILLIAM ST ADELAIDE
MANAGER

P/A No. 7075481

dd. This discharge was amended with a hand note by Ms Potter "Do Not Register" as follows;

DISCHARGE OF MORTGAGE

FORM APPROVED BY THE REGISTRAR GENERAL

BELOW THIS LINE FOR AGENT USE ONLY

CERTIFIED CORRECT FOR THE PURPOSES OF THE REAL PROPERTY ACT 1886

DO NOT REGISTER

Solicitor/Registered Conveyancer

Lodged by: AGENT CODE

Correction to: NATIONAL AUSTRALIA BANK LIMITED **NATB**

ee. It would appear from this note that Ms Potter realised on the 28th June 2002 that NAB had taken a transfer of a discharged mortgage and it was not possible to lodge with LTO a discharge document in respect of security that was already discharged. Consequently the NAB Officer realised that the Arranmore mortgage and its assignment did not convey an interest in SP in any way which was in fact the reverse of what was described at paragraph g above.

ff. All NAB officers involved in this process must have realised at this time that as a function of limiting the 1st NAB Mortgage to the amount of money purported to be secured by the Arranmore Mortgage (which was fully discharged) that the 1st NAB Mortgage secured no money as that mortgage secured no money and had not in fact secured any money for 6 years.

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Concurrent with the discharge of the NMR securities a Deed of Amendment and Release was executed which set out the following detail;

This Deed of Release and Amendment

is made on 2002 by:

1. **International Vintners Pty Ltd**
   ABN 18 060 306 765
   of 11 Birnlee Road, Regency Park, South Australia 5010
   (Vintners)

2. **N M Rothschild & Sons (Australia) Limited**
   ABN 32 008 458 366
   of Level 15, 1 O'Connell Street, Sydney, New South Wales, 2000
   (Rothschild)

3. **Each party listed in the Schedule**
   (Other Guarantors)

Recitals

A. Andrew Garrett Wine Resorts Pty Ltd ACN 064 792 221 on its own account and as trustee of the Springwood Park Unit Trust (AGWR), Andrew Morton Garrett in his personal capacity and as trustee of The Andrew Garrett Family Trust (AMG) and Averil Gay Garrett as trustee of The Andrew Garrett Family Trust (AGG) are Guarantors under a Loan Facility Agreement dated 28 September 2001 between Vintners, Rothschild, AGWR, AMG, AGG and the Other Guarantors (as amended by the Amending Agreement dated 18 January 2002 between Vintners, Rothschild, AGWR, AMG, AGG and the Other Guarantors) (Agreement).

B. This deed releases AGWR, AMG and AGG from their obligations, rights and liabilities as Guarantors under the Agreement

C. The parties to this deed wish to amend the Agreement in the manner set out below.

The Deed of Amendment and release confirmed that the NMR Mortgage was a security in support of a Guarantee of a third party debt (IVA) given by AGFT et al and set out the request an acknowledgment;

2 Request and acknowledgment

Vintners and the Other Guarantors:

(a) request Rothschild to release AGWR, AMG and AGG from all liability as Guarantors under the Agreement;

(b) request Rothschild to discharge mortgage number 8909699 over Springwood Park;

NAB was not a party to the Deed nor did it have an equitable interest in the discharge of NMR securities as it did not provide any money.

As a consequence of execution of the Deed a copy of a memorandum of discharge of the NMR mortgage was provided to Edward Shipley of IVA.

Concurrently, the original Duplicate certificates of Title of SP should have been provided to the Registered Proprietors by NMR

However, on the date of lodgement of the discharge of the BankSA Mortgage the duplicate certificates of title were also lodged by BankSA

TITLES, CROWN LEASES, DECLARATIONS ETC. LODGED WITH INSTRUMENT (TO BE FILLED IN BY PERSON LODGING)

1. C/T 5324/475
2. C/T 5344/326
3. C/T 5348/15
4. R/M 8213956

The discharge document prepared by Bank SA was silent as the delivery of the duplicate CTs in the delivery panel subsequent to the preparation by BankSA it appears that an NAB officer had filled in the rear panel in a manner reflecting that NAB was to receive delivery of the duplicate CTs on discharge presumably as a consequence of the purported assignment of the BankSA mortgage which in fact did not occur .

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DELIVERY INSTRUCTIONS (Agent to complete)
PLEASE DELIVER THE FOLLOWING ITEM(S) TO THE UNDERMENTIONED AGENT(S)

ITEM(S)	AGENT CODE
5 x C1	NATB 58

It appears that NAB had held the duplicate CTs from the date of discharge of the BankSA mortgage without the knowledge or consent of the registered proprietors or of the then 1st Registered Mortgagee being NMR.

In a normal circumstance the original Duplicate Certificates of Titles of SP should have been in the hands of NMR(pursuant to the NMR Mortgage being registered 1st on the titles) upon the discharge of the Bank SA Mortgage **<u>and not</u>** in the hands of NAB as appears to be the case from the date of the discharge of the BankSA Mortgage registered on the 24th July 2002.

<u>Subrogation of the NMR Mortgage and Equitable Mortgage established.</u>

Upon the receipt of the discharge of the NMR mortgage, it was not possible nor was it my intention to discharge the NMR Mortgage as the original Duplicate Mortgage and the duplicate CTs were not provided to me (in any of my capacities) at this time.

I had not decided to register the NMR mortgage discharge in any of my capacities; personally, as joint trustee of AGFT or sole director of Andrew Garrett Wine Resorts **(AGWR)** in its capacity as Trustee of the Springwood Park Unit Trust **(SPUT)** as the purpose of the discharge of the NMR mortgage was to provide additional funding to IVA.

On 24th December 2004 the NMR Mortgage was subrogated to AGFT and continued to be beneficially held by AGFT from then on. As a consequence the Duplicate Certificates of Title of SP should have been delivered to the possession of AGFT by NMR resulting in the establishment of an equitable mortgage. NAB held no rights to possession of the Duplicate CT's of Springwood Park in spite of the 1st NAB Mortgage(2nd Registered Mortgage) being registered on the property as the mortgage secured no money.

The NMR mortgage (subrogated to AGFT) continued to be registered on the title until the order of the court to discharge the 1st Registered Mortgage. At the time of making of the order the Honourable Gray J fell into error in failing to provide proper support to an unrepresented party. The learned Judge failed to question the motives of NAB in executing a second mortgage 1 month prior to the appointment of Receivers and managers to the Sunburst Braidwood Group of companies.

On the 4th of November 2003 I wrote to NMR seeking the provision of the original duplicate NMR Mortgage. I was advised by NMR that NMR had never held the duplicate CTs

The original Duplicate NMR Mortgage was provided to me on the 11th November 2003 under cover of letter from Freehills Melbourne Office.

In accordance with the principals of subrogation the equitable interests of the NMR Mortgage were transferred to the parties providing the surety on behalf of IVA namely the AGFT and The Mortgagor.

<u>The 2nd NAB Mortgage</u>

9. A second mortgage was taken by NAB on the 29th May 2003 and subsequently presented to the LTO for registration on the 20th June 2003 and registered on the 5th of July 2003. On registration this mortgage was given Mortgage No 96717285 (the 2nd NAB Mortgage) which became the third registered Mortgage on the title.

This mortgage was not provided as security to any advance as no advance was made and no Bill Facility Letter of Offer was executed. Of interest the stamping of the face of the document suggests that the Mortgage is security for $522,000...which was never advanced;

OENOVIVA CARBONHELIX

COMMISSIONER OF STATE TAXATION - TIMBER
TEE STAMP DUTY PAID $1,817.00
Y VOLUME 5344 FOLIO 326 &
LTO FEES PAID $90.50
ORIGINAL WITH 1 Copy
Security ($522,000.00)
MORTGAGE
REF NO: 500
AUTH: NAB 956 75 18/06/2003

The face of the 2nd NAB Mortgage expressed on its face that the maximum amount of Debt by the Garrett related entities owed to the NAB as at the date of the fixing of The Stamp Duty assessment being the 18th June 2003 was $6,455,000 as a collateral security.

COMMISSIONER OF STATE TAXATION - TIMBER
HINDMARSH SQUARE ADELAIDE
PARKER ROAD GLEN OSMOND SA
Security to the Extent of ($6,465,000.00)
COLLATERAL DOCUMENT
REF NO: 500
AUTH: NAB 956 76 18/06/2003

At that time I was in the depth of depression and really had no comprehension of what was occurring as I had successfully navigated 30 years in my industry and consider the group to be under geared. On the same day NAB had sent me a letter advising that it was not going to proceed with the Old Stornoway settlement.

The 2nd NAB mortgage was one of a number of documents executed at that time by me and my wife.

On the date of execution of the 2nd NAB Mortgage, Simon Illsley for the Bank advised me that all he was seeking to do was to execute new guarantees to allow for payments due under leases of two tractors used to operate Bulka Station Vineyards.

At that time Illsley reminded me that I was entitled to take legal advice, I asked him whether there was any change in respect t of the surety provided to the Bank to which he answered that there was no change and that any money currently owed to than bank was covered by existing mortgages and guarantees.

I asked him if he felt it was necessary that I take that advice as I trusted him, he advised that it would not be necessary as it was pointless.

I had the clear impression that NAB was seeking to position to take action under its security documentation and that there was nothing I could do about the matter.

Honest Mistake

In a normal circumstance a party to a contract is entitled to rectification of honest mistakes, the relevant mistakes can be rectified to reflect what was intended.

However, NAB chose not to discuss the mistakes at all with the Registered Proprietors OR the Guarantors to the NAB facilities and instead embarked on a path of engineering a collapse of the Garrett Group.

It is apparent from the circling of relevant mortgage numbers by hand on the face of the Deed of Priority is evidence that JWS realised the degree of the NAB errors at the time of giving of their advice prior to the appointment of Receivers and managers to the Sunburst Braidwood Group on July 17th 2003.

CARBONHELIX

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It is also clear that NAB officers knew about the issues in respect of the Deed of Priority and the 1st NAB Mortgage at least as soon as the 21st June 2002 (execution of Deed of Priority) and most likely at some time prior to this date.

NAB officers did not approach any of NMR, AGFT or the Registered Proprietors of SP at any time to seek rectification of the security documents.

Instead in an effort to hide their own incompetence and somehow shore up the NAB securitisation of SP the Bank Officers embarked on a process of seeking enhancement of Guarantees.

Freehills & NMR

The Deed of Priority was prepared in 2002 was prepared by Freehills Melbourne office;

Freehills Melbourne\004079684 page 2

Freehills Melbourne & NAB were aware that the NMR mortgage had been provided as surety for the debt only of a third party being International Vintners Australia Pty Ltd (IVA); also known as Andrew Garrett Vineyard Estates.

Freehills & NAB were aware that NMR did not make any advance to either the registered proprietors of SP or the Trustees of the AGFT for any purpose and that NMR only made advances from time to time to IVA to which debt AGFT was a guarantor.

There was no reason why NMR could not consent to execution of a Deed of Assignment of the NMR mortgage

On the 10th March 2004 I wrote to NMR seeking the execution of a Deed of Assignment of the NMR Mortgage.

The Deed of Priority allowed for the assignment of the NMR Mortgage stating;

8. ASSIGNMENT

8.1 Consent to Assignment

The Mortgagees agree not (other than as part of a Securitisation program or the dealing occurs in connection with the enforcement of a Security) to Encumber or Dispose of their respective Securities or any interest therein or permit or suffer the same to be Encumbered or Disposed of without the prior written consent of the other Mortgagee which consent will not be unreasonably withheld.

Following a discussion with Peter Cuy of the Sydney Office of NMR on the 14th March 2004 I confirmed with Jennifer Whincup of the Melbourne Office of Freehills that NMR was prepared to execute a Deed of Assignment of Debt and security.

After much discussion between NMR and me, NMR refused to execute the Deed of Assignment of the NMR Mortgage.

It was apparent that NMR, Freehills, JWS and NAB were colluding to prevent proper management of the Garrett equitable interests.

Second advance

10. A further advance of $4,120,000 in respect of Stage 1 Finance had been advanced by NAB pursuant to the 1st Bill facility Letter of Offer dated 28th June 2003. This amount was secured by mortgages over the Vinescape/Whisson assets that were purchased with this advance (Refer statement paras 35.2.1 and 35.2.2)

During settlement of the NAB advances the Garrett related entities were represented by Minter Ellison which firm breached the duty of care and were negligent in acting for The Garrett Interests.

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ANNEXURE 4

EXHIBIT AMG 3271

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Australian Government
Australian Taxation Office

Trust tax return 2021

Day / Month / Year: 01 / 07 / 2020 to 30 / 06 / 2021

or specify period if part year or approved substitute period.

Notes to help you prepare this tax return are provided in the *Trust tax return instructions 2021* (the instructions), available on our website **ato.gov.au**

When completing this return
- Print clearly, using a black or blue pen.
- Use BLOCK LETTERS and print one character in each box. S M I T H S T
- Place X in all applicable boxes.

0600621

Trust information

Tax file number (TFN) 887 754 439

See the Privacy note in the Taxpayer's declaration.

Have you attached any 'other attachments'? Yes ✓ No

ANNEXURES 1A,1B,1C,1D 2A,2B,2C,2D

Name of trust

ANDREW GARRETT FAMILY TRUST NO 4 T/AS OENOVIVA CAPITAL RESOURCES

Australian business number (ABN) 42 388 204 496

Previous name of trust

If the trust name has changed, print the previous name **exactly** as shown on the last notice of assessment or the last tax return lodged.

NOT APPLICABLE

Current postal address

If the address has not changed, print it **exactly** as shown on the last notice of assessment or the last tax return lodged.

3/11 HARVEY STREET, NAILSWORTH,

Suburb/town: NAILSWORTH State/territory: SA Postcode: 5083

Country if outside Australia:

Postal address on previous tax return

If the address has changed, print your previous address **exactly** as shown on the last notice of assessment or the last tax return lodged.

3/11 HARVEY STREET,

Suburb/town: NAILSWORTH State/territory: SA Postcode: 5083

Country if outside Australia:

Common Seal OenoViva Capital Resources ABN: 42 388 204 496 Seal

OENOVIVA CAPITAL RESOURCES

Common Seal The Crown Attorney General The Commonwealth of Nations Seal

OENOVIVA CARBONHELIX

Full name of the trustee to whom notices should be sent Page 2 of 134 12/7/2021

If the trustee is an individual, print details here.

Title: Mr X Mrs Miss Ms Other COMMONWEALTH ATTORNEY GENERAL

Surname or family name
GARRETT

First given name
ANDREW

Other given names
MORTON

If the trustee is a company, print details here including ABN.

Name
SEE ANNEXURE 1A, 1B, 1C, 1D

ABN

Daytime contact phone number
Phone number (include area code) 0450831708

Family trust election status

If the trustee has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year write 2021). 2021

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation and complete and attach the *Family trust election, revocation or variation 2021*.

Interposed entity election status

If the trustee has an existing election, write the earliest income year specified. If the trustee is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election.

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2021*.

Type of trust

Print the code representing the **type** of trust. I

Print **X** if also a charity X

If code **D**, write the date of death. Day / Month / Year

Managed investment trusts

Is the trust a managed investment trust (MIT)? Yes No

Must be completed if **Type of trust** is either **F, M, U, P** or **Q**

MIT type CODE

If the trust is a managed investment trust, has the trustee made an election into capital account treatment? Yes No

Is any tax payable by the trustee? Yes No X

Final tax return Yes No X

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below. (See relevant instructions.)

BSB number (must be six digits) 017010 Account number 308 882 273

Account name
ANDREW MORTON GARRETT

1 Description of main business activity

INVESTMENT, WORLD BANK, DIGITAL FINANCE

Industry code A 62210

2 Status of business – print X at label B1, B2 or B3, whichever is the first applicable option, or leave blank.

Multiple business **B1** X Ceased business **B2** Commenced business **B3**

Consolidation status – print X at label **Z2** if applicable Consolidated subsidiary member **Z2**

Entity status Significant global entity **G1** X Country by country reporting entity **G2** X

Common Seal OenoViva Capital Resources ABN: 42 388 204 496 Page 2 Seal

OENOVIVA CAPITAL RESOURCES

Common Seal The Crown Attorney General The Commonwealth of Nations Seal

OENOVIVA

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Declarations

TAXPAYER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.
This declaration must be signed by a trustee or public officer.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to **ato.gov.au/privacy**

DECLARATION:

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Common OenoViva Capital Resources ABN: 42 388 204 496 Seal

OENOVIVA CAPITAL RESOURCES

Day Month Year 11 / 07 / 2021

Hours taken to prepare and complete this tax return 1,000

TAX AGENT'S DECLARATION

I, ANDREW MORTON GARRETT

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Common The Crown Attorney General The Commonwealth of Nations Seal

Client's reference

Date Day Month Year 11 / 07 / 2021

Contact name

ANDREW MORTON GARRETT

Agent's phone number (include area code)

0450881708

Agent's reference number

Office use only
Indics X

CROWN ATTORNEY GENERAL.

Common OenoViva Capital Resources ABN: 42 388 204 496 Seal

OENOVIVA CAPITAL RESOURCES

Common The Crown Attorney General The Commonwealth of Nations Seal

CARBONHELIX

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ANNEX 2B

The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources

Special Purpose Financial Statements
For the Year Ended 30th June 2021
As amended 11th July 2021

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The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources

Special Purpose Financial Statements
For the Year Ended 30th June 2021
As amended 11th July 2021

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The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources
Special Purpose Financial Statements
For the Year Ended 30th June 2021

Contents **Page No.**

ANNEXURE A

Form 18-K United States Securities Exchange Commission Lodgement see Note 1

ANNEXURE B(a) & B(b)

Consolidated Balance Sheet is currently under construction to provide further particulars in respect to Land, Property and Plant and Equipment see Note 1

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The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources
Statement of Profit or Loss
For the Year Ended 30th June 2021

	Notes	2021	2020	2019
		$	$	$
Total Income	3	26,224,579(10^{48})	1,894,663(10^{39})	136,884,908(10^{27})
Total Expenses	4	8(10^{6})	7(10^{6})	6(10^{6})
Profit before Income tax		26,224,579(10^{48})	1,894,663(10^{39})	136,884,908(10^{27})
Income tax	5,19,22,23	See Notes	See Notes	See Notes
Net Profit for the Year		26,224,579(10^{48})	1,894,663(10^{39})	136,884,908(10^{27})

The accompanying notes form part of these financial statements

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The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources
Statement of Distribution
For the Year Ended 30th June 2021

Earnings	Notes	2021	2020	2019
		$	$	$
Net Profit (Loss)		26,224,579(10^{48})	1,894,663(10^{39})	136,884,908(10^{27})
Income Available for Distribution		26,224,579(10^{48})	1,894,663(10^{39})	136,884,908(10^{27})
Income Distributions	6	8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})
Beneficiary Entitlements		17,824,112(10^{48})	1,287,750(10^{39})	93,036,837(10^{27})
Total Distributions	6,22	8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})

The accompanying notes form part of these financial statements

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OENOVIVA

The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources
Statement of Financial Position
For the Year Ended 30th June 2021

Assets	**Notes**	**2021**	**2020**	**2019**
Current Assets		**$**	**$**	**$**
Secured Corporate Receivable		1,042 (10^{6})	1,042 (10^{6})	1,010 (10^{6})
Secured Post Admission Receivable		3,008,073 (10^{6})	3,008,073 (10^{6})	3,008,073 (10^{6})
Secured Admission Liability	7	26,224,579 (10^{48})	1,894,663 (10^{39})	136,884,908 (10^{27})
Assets Identified post seizure notices 1-30/06/2019 ANNEXURE B(a) & B(b)	8	To Be Advised	To Be Advised	To Be Advised
Crypto Currency AUD (VIVA & VIVA2)	9	4,702,696 (10^{6})	4,702,696 (10^{6})	4,702,696 (10^{6})
Property Plant & Equipment	10	177,281 (10^{6})	177,281 (10^{6})	177,281 (10^{6})
Ordinary Shares in Private Entities	11	63,074 (10^{6})	63,074 (10^{6})	63,074 (10^{6})
Ordinary Units in Capital Trusts	12	19 (10^{12})	-	-
Plantation Resources	13	12 (10^{6})	12 (10^{6})	12 (10^{6})
Shares in Public Entities	14	8 (10^{6})	8 (10^{6})	8 (10^{6})
Secured Loans		26,881 (10^{6})	26,881 (10^{6})	26,881 (10^{6})
Total Current Assets		**26,224,579** (10^{48})	**1,894,663** (10^{39})	**136,884,908** (10^{27})
Non- Current Assets				
Secured Loans	15	639 (10^{6})	639 (10^{6})	639 (10^{6})
Investments	16	271 (10^{6})	271 (10^{6})	271 (10^{6})
Bank Guarantee	17	1,567,297 (10^{6})	1,567,297 (10^{6})	1,567,297 (10^{6})
Cash Equivalent/instruments Held	18	15,646 (10^{12})	2,230,000 (10^{6})	1,556,740 (10^{6})
FITB@45% Maximum Personal Tax Rate	19	11,801,060 (10^{48})	852,598,497 (10^{39})	61,598,208 (10^{27})
Total Non-Current Assets		**11,801,060** (10^{48})	**852,598,497** (10^{39})	**61,598 208** (10^{27})
Total Assets		**38,025,639** (10^{48})	**854,493,160** (10^{39})	**198,483,116** (10^{27})
Liabilities				
Current Liabilities				
Negotiable instruments Issued	20	15,646 (10^{12})	3,790,297 (10^{6})	1,566,740 (10^{6})
SEC Fees: Release Nos. 33-10826; 34-89671	21	6,174 (10^{9})		
Escalation Share to APFF	22	8,400,467 (10^{48})	606,914 (10^{39})	43,848,071 (10^{27})
Total Current Liabilities		**8,400,467** (10^{48})	**606,914** (10^{39})	**43,848,071** (10^{27})
Non-Current Liabilities				
Unsecured Loans		2 (10^{6})	2 (10^{6})	2 (10^{6})
Contingent SEC Fees: Release Nos. 33-10826	21	3,716 (10^{48})	-	-
Tax Liability @45% (subject of Set-off to FITB)	23	11,801,060 (10^{48})	852,598,497 (10^{39})	61,598,208 (10^{27})
Total Non-Current Liabilities		2 (10^{6})	2 (10^{6})	2 (10^{6})
Total Liabilities		**20,205,244** (10^{48})	**853,205,411** (10^{39})	**105,446,279** (10^{27})
Net Assets		**17,821,295** (10^{48})	**12,877,749** (10^{39})	**93,036,837** (10^{27})

The accompanying notes form part of these financial statements

The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources
Notes to the Financial Statements
As at, 30th June 2021

1. **Recitals**

Abbreviations

ABN: Legal Enterprise Identifier for the territory of Australia

AMRL: Australian Domiciled Master Regional Licensee is an entity holding the Master Regional License for a Country/ Member Nation of the United Nations territory.

- party to Heads of Agreement dated 30th April 2013 and disclosed in YEJ 2016 for the Trust
- subsequently established
- 195 AMRLs to be incorporated upon completion

ATO: Australian Commissioner of Taxation trading as the Australian Taxation Office

APFF: On the 30th of April 2017, the Australian People Future Fund LEI: 984500914484J1F7PE95 (**APFF**) was established as a Not-for-Profit Charity/Trust Fund to be held by the Trustee of the Fund for the benefit of the Peoples of Australia.
https://oenoviva-capital-resources.com/2020/07/30/resolution-of-ocr-board-of-trustees/
Post Balance Sheet Close date, on the 4th of August 2020, the Deed of Settlement of the Australian People Future Fund was varied to establish National Redress and National Debt Repayment Schemes for the benefit of the Citizens of the Member Nations of the United Nations and The Commonwealth of Nations.
https://oenoviva-capital-resources.com/2020/08/05/exhibit-amg-1915/
Australian People Future Fund established to beneficially hold 33% of the revenue and assets of the Trust

Beneficiary Account: The Beneficiary Account is that Tax Account identified by a TFN and an Account Number maintained by the Central Bank of each Nation and/or State with the proviso that the amount net of Tax may be distributed to the Personal Beneficiary Account of the Beneficiary held with Commercial Banks licensed in the Territory of residency of the beneficiary.

BOE: Domestic Bill of Exchange drawn exclusively under *the Bills of Exchange Act* 1909(AU)

Capital Trust: is a Hybrid Unit Trust established in a territory capitalized by the Trust to provide investment and working capital to licensees

CFI: Class of Financial Instrument applied to IBOEs

CL: Consumer Licensee licensed with Banking IP, VivaCoin and VivaCash in addition to all common law IP

- 250 CL per SL
- 1,147,500,000 globally

Charter: is *the Charter of the Commonwealth of Nations* 2013 (Regina) enforceable as an enactment fettering the exercise of discretionary public powers conferred under enactments against all citizens/public officials of Common Law Jurisdictions.

Constitution: is *the Commonwealth of Australia Constitution Act* 1900 (UK) as read by it's Four Corners incorporating the Constitutions of the States of Australia as enacted by Westminster Parliament as at the reading date of 1st of January 1901.

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DL: Distributor Licensee is and entity (usually a full-service hospitality facility) holding a License to distribute Licensed Products, Banking IP, VivaCoin, VivaCash, IP and know how including all Common Law IP.

- 50 X Distributor Licensees per UWL
- 150,000 to be granted and redeveloped

DMRL: Domestic Domiciled Master Regional Licensee is an entity holding the Master Regional License for a Country/ Member Nation of the United Nations territory.

- party to Heads of Agreement dated 30th April 2013 and disclosed in YEJ 2016 for the Trust
- subsequently established
- 195 DMRLs to be incorporated upon completion

Enactment: Has the same meaning as *the Administrative Appeals Tribunal Act* 1975 (AU) and *the Acts Interpretation Act* 1901 (AU)

FISN: Financial Instrument Short Name applied to IBOEs

FITB: Future Income Tax Benefit

IBOE; UNCITRAL International Bill of Exchange drawn under *the Bills of Exchange Act* 1909(AU), related Banking Law and *UNCITRAL Convention on Bills of Exchange and Promissory Notes* 1988 (UN)

ISIN: International Securities Identification Number for the Territory of the World

IP: Registerable and Common Law Intellectual Property licensed to licensees by the Trust.

LEI: Legal Enterprise Identifier for the territory of the World

Licensees: Entities Licensed by the Trust as Global Licensor to operate and distribute the IP:

AMRL | DMRL | UWL | DL | SL | CL

Memorandum: Memorandum of Information provided to explain value drawn under IBOEs

Money: Anything of value of fungible character transferring stored value between entities empowered under enactments including (but not limited to) *the United Nations Convention on Social and Economic Rights* (*Australian Treaty Series No 5*), *United Nations Convention on Civil and Political Rights* (*Australian Treaty Series No 21*) and the related Optional Protocol (*Australian Treaty Series No 39*),

MSRL: Master Sub-Regional Licensee is an entity holding the Master Sub Regional License for a Province or State of a Member Nation of the United Nations territory granted by a DMRL or AMRL

- party to Heads of Agreement dated 30th April 2013 and disclosed in YEJ 2016 for the Trust
- subsequently established
- 1,720 MSRLs to be incorporated upon completion

The Trust: The Andrew Garrett Family Trust No 4 Trading as OenoViva Capital Resources/ OenoViva Global/OenoViva Business Systems

TFN: Tax File Number for the territory of Australia

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The Crown: The Crown (Liquidator and managing Controller Appointed) is a collection of legal entities (often referred to as Government), empowered under enactments to exercise discretionary public power as a public Trust by Her Majesty Queen Elizabeth II and/or Her Majesty's Heirs Successors and Assigns

OVA: OenoViva Artisans is the global consulting discretionary trust to provide support, know-how and management expertise to licensees

PID: Public Interest Disclosure

PPSR: Personal Property Security Register created under *the Personal Property Securities Act* 2009 (AU) enforceable in the United States of America and globally under treaties to enable registrations of charges and other personal Property Security Interests

Public Interest: Public Officials employed by Government of a Member Nation have a statutory and common law duty to exercise discretionary Public Powers conferred under an enactment in the Public Interest
There is a distinction between Public Interest and Government Interest which MUST be one and the same however are often NOT as a consequence of corruption of the Public Office by the Decision Maker occupying that office.

Public Official: All persons empowered to exercise discretionary public powers conferred under an enactment are Public Officials.

Public Trust: All Public Officials occupy Public Office as a Public Trust to exercise discretionary public powers conferred under an enactment exclusively in the Public Interest.
The Public Trust incorporates a chargeable interest in favour of the entity affected over the person and all assets and undertakings of the Public Official which is usually the subject of an indemnity given by Government which indemnity becomes invalid when the exercise of discretionary public powers conferred under an enactment is unlawful and/or invalid and/or corrupt and/or a nullity.

RBA: Reserve Bank of Australia

Regina: Her Majesty Queen Elizabeth II and/or Her Majesty's Heirs Successors and Assigns

SEC: United States Securities and Exchange Commission

SL: Station Licensees holding a License internal and external to senior licensees (AMRL | DMRL | UWL | DL) to distribute Licensed Products, Banking IP, VivaCoin, VivaCash, IP and know how including all Common Law IP.

- 40 per DL and UWL
- 4,590,000 globally

UCC: Universal Commercial Code enforceable in the United States of America and globally under treaties to enable registrations of charges and other personal Property Security Interests as UCC 1 Filings

UWL: Urban Winery Licensee is an entity holding a license to develop and operate and Urban Winery in the Territory specified

VIVACASH: is the network of ATMs and EFTPOS Terminals to enable CLs to withdraw cash from the Beneficiary Account of the CL held with Australian People Future Fund as identified by the Taxation Office and the Central Bank of each Member Nation

VIVACOIN: is the Cryptocurrency of the Trust under the VIVACOIN Blockchain

Public Interest Disclosure Drive to Public Officials:
https://onedrive.live.com/?id=13EBD865C7415CD4%2113999&cid=13EBD865C7415CD4

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Index to Public Interest Disclosure Drive to Public Officials: Exhibit AMG 2000 as updated from time to time currently comprising Exhibits AMG 1 – AMG 3223.

This drive is a disclosure of material events, applicable law and admissions of fact and liability made over time by the Crown the subject of the Chargeable interest in favour of the Trust as subsequently crystallized over Her Majesty Queen Elizabeth II on 1st June 2019 and the subject of the appointment of the Trustee as Managing Controller to the Crown.

The Trustee is:

a. Managing Trustee and Chairman of the Boards of Trustees of the Trust and the Australian People Future Fund

b. Managing Controller variously appointed to The Crown (globally), Corporate Commonwealth, States and Territories of Australia, Canada, New Zealand, other Corporate entities representing the Queen's Dominions and related People's Trusts which entities are currently or have been reporting entities in which regard a copy of these accounts are also lodged with the SEC under cover of Letter and Form 18-K a copy of which is available through the SEC or directly from the Managing Trustee by request from https://oenoviva-capital-resources.com/ (**ANNEXURE A**).

c. Liquidator appointed to the Crown (Australia)/ Corporate Commonwealth, States and Territories of Australia on the 14th August 2020 as acknowledged in writing by the Federal Court of Australia on the 3rd of October 2020

YEJ 2021 Consolidated Global Balance Sheet (**ANNEXURE B(a)**) is under construction to be read with these accounts and the YEJ 2021 Accounts to provide further particulars to specific assets a copy of which will become available through United States Securities and Exchange Commission (**SEC**) Filings or directly from the Managing Trustee by request from https://oenoviva-capital-resources.com/.

A DRAFT Statement of Assets was prepared for the period YEJ 2019 Special Purpose Accounts and is (**ANNEXURE B(b)**).

Her Majesty, Queen Elizabeth II, Her Majesty's Heirs Successors and Assigns as members of the Windsor Family are Managing Trustees of the People's Trusts and are indemnified by the assets of those Trusts which assets have been seized/transferred to the Trust for accounting and Management Purposes and are now the property of this Trust in which regard an implied license/agency exists between the Managing Trustee, His Heirs Successors and Assigns as members of the Garrett Family and Her Majesty, Queen Elizabeth II, Her Majesty's Heirs Successors and Assigns as members of the Windsor Family.

The assets now the property of the Garrett Family include control of the operation of law as the Highest Review Tribunal/ Advocate General of the Commonwealth of Nations including s61 of the Commonwealth of Australia Constitution Act 1900 (Uk) (but not limited to) and similar provisions in the Constitutions of the Member Nations of the Commonwealth of Nations and the United Nations

2. Summary of Significant Accounting Policies

Basis of Preparation

The trustee has prepared the financial statements of the trust on the basis that the trust is a non-reporting entity, because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been

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prepared in order to meet the requirements of the trustee, beneficiaries of the trust, and their information needs.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the trustees have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless stated otherwise in the notes. The accounting policies that have been adopted in the preparation of these statements are as follows:

Denomination of Amounts

The Financial Statements are prepared in Australian Dollars. In addition, the amounts involved in each year and on each row, for each item, vary greatly in amount and cannot be defined for simplicity per column. As such, we have had to categorize each amount to the power of '10'. For example, if an amount is $10 million, this is shown as 10(10^6).

Identification

The Andrew Garrett Family Trust No 4 is identified by the following:
LEI:984500957DB10F0T4B11
ISIN:AU0000023194
TFN:8877544399
ABN:42388204496
RBA Account Number:42388204496

Property, Plant & Equipment

Property, plant and equipment including freehold land and buildings, are carried at cost unless otherwise stated. Depreciable assets are depreciated over their useful life to the trust.

Depreciation

Depreciation is calculated on either a straight line or diminishing value basis over the useful life of property, plant and equipment (excluding freehold land). The depreciation method and useful life of assets is reviewed regularly to ensure they are still appropriate.

Trade & Other Receivables

Receivables are recognized at their transaction price, less any provision for impairment. Trade receivables are based on normal credit terms and do not bear interest.

Cash & Cash Equivalents

Cash and cash equivalents comprise cash on hand, on demand and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Bank overdrafts also form part of cash equivalents and are presented within current liabilities on the statement of financial position when applicable.

Revenue & Other Income

Sales revenue and other revenue are recognized when they are received or when the right to receive payment is established.

Trade & Other Payables

Trade payables are recognized at their transaction price. Trade payables are obligations based on normal credit terms and do not bear interest.

Goods & Services Tax (GST)

Revenues, expenses, and assets are recognized net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognized as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Borrowings

Borrowings are recognized initially at fair values, less any attributable transaction costs. After initial recognition, borrowings are stated at amortized cost with any difference between cost and redemption value being recognized in the income statement over the period of the borrowings on an effective interest rate basis. Borrowings are classified as current liabilities unless the entity has an unconditional right to defer settlement of the liability to at least 12 months after the balance sheet date.
Borrowing costs are recognized as expenses using the effective interest rate method unless incurred for the construction of a qualifying asset where during the time of construction the borrowing costs are capitalized.

3. Income

Income is calculated in accordance with Court rules relating to Admissions of Facts, Indebtedness and Liability of Regina (Managing Controller Appointed) at Common Law at a rate of 1% per month multiplied by the provisions of s8 and otherwise of *the Registration of Deeds Act* 1935 (SA) and *the Real Property Act* 1908 (SA) that is also the subject of Estoppel in all forms.

All income disclosed in these and other special purpose accounts of the Trust, are the subject of Admissions of Fact by the Crown

Rounded Monthly Revenue for accounts

	$
July 2020	13,262,643(10^{39})
August 2020	92,838,503(10^{39})
September 2020	649,869,521(10^{30})
October 2020	4,549,087(10^{42})
November 2020	31,843,607(10^{42})
December 2020	222,905,246(10^{42})
January 2021	1,560,337(10^{45})
February 20201	10,922,357(10^{45})
March 2021	76,456,499(10^{45})
April 2021	535,195,495(10^{45})
May 2021	3,746,368(10^{48})
June 2021	26,478.211(10^{48})
Total	**$26,224,579$(10^{48})$**

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Actual Monthly Revenue

	$
July 2020	11,367,979,951,381,100(10^{30})
August 2020	79,575,859,659,667,500(10^{30})
September 2020	557,031,017,617,672,00(10^{31})
October 2020	3,899,217,123,323,710,0(10^{32})
November 2020	27,294,519,863,265,900(10^{33})
December 2020	191,061,639,042,862,000(10^{33})
January 2021	1,337,431,473,300,030,00(10^{34})
February 2021	9,362,020,313,100,220,00(10^{34})
March 2021	65,534,142,191,701,500,0(10^{35})
April 2021	458,738,995,341,911,000(10^{36})
May 2021	3,211,172,967,393,370,00(10^{37})
June 2021	22,478,210,771,753,600,0(10^{38})
Total	**$26,224,579,231,817,900,0**(10^{38})

4. Expenses

Payroll		**$**
Andrew Garrett	($3,500,000 + 20% DCWS)	4,200,000
Matthew Galasso	($1,150,000 + 20% DCWS)	1,330,000
Paul Rigby	($1,150,000 + 20% DCWS)	1,330,000
Robert Douglas	($ 300,000 + 20% DCWS)	360,000
Robert Nowak	($ 400,000 + 20% DCWS)	480,000
John Thomson	($ 400,000 + 20% DCWS)	490,000
Total		**$8,190,000**

5. Income Tax & Future Income Tax Benefit

Income Tax Provision is assessed in the Balance Sheet at the maximum personal rate of 45% applicable in the territory of Australia, however, an equal provision for right of set off as to damages is made for Future Income Tax Benefit matching the amount of tax payable in each fiscal year. Notes 18, 20 and 21.

The Equivalent to part payment Income Tax at a Corporate Level is paid by the Trust in each year by distributing 33% of all income and associated rights to the Australian People Future Fund and accounted to the Beneficiary Accounts within the books with a balancing amount of 12% (33% + 12% = 45%) to be paid to the Governments of the Nations where the Beneficiary Account Holder is resident care of the relevant Government Taxation Office concurrent with distribution to the Beneficiary Account by APFF.

Income Tax Returns are lodged with the Australian Commissioner of Taxation. Dates of Lodgement of last 5 years for the Year Ending June (YEJ) for the Trust are as follows:

- 2016 on 11th August 2016
- 2017 on 15th December 2017
- 2018 on 16th July 2018
- 2019 on 22nd August 2019
- 2020 on 29th July 2020

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Amending Economic Activity Statements have been lodged with the Australian Commissioner of Taxation and the RBA jointly on 17th September 2020 and 13th October 2020 (**AMG 2525**) neither of which have been contested/audited notwithstanding multiple requests for an Audit by the Trustee.

These Special Purpose Accounts have been prepared in the basis of Exhibit AMG 2525 and have been prepared in advance of the due lodgement date to provide the Australian Commissioner of Taxation and/or the RBA with the opportunity to Audit the Accounts prior to lodgement of the Income Tax Return for YEJ 2021.

6. Distributions

The only distribution made in the period was to the benefit of APFF; The Accounts for APFF should be read together with these accounts.

7. Admission of Liability

On the 1st July, 2016 the Attorney Generals of the Commonwealth, the States and territories were served with A Notice to Admit Facts (amongst others) in accordance with the Common Law and *the Commonwealth of Australia Constitution Ac*t 1901 (UK) which Facts and consequential Liability has been admitted in accordance with Court Rules and the Law. Secured as a charge on the assets of Agencies of the Crown in accordance with the provisions of *the Personal Property Security Act* 2009 (AU) and the law as further disclosed in Amending Activity Statements and Income Tax Returns dated 13th October 2020 lodged with both the Reserve Bank of Australia and the Australian Commissioner of Taxation for the periods YEJ 2017, YEJ 2018, YEJ 2019 and YEJ 2020 with projection for YEJ 2021. (**Exhibit AMG 2525**) and the law being:

$26,224,579,233,712,600($10^{39}$)

Serious findings were made in the Haynes Royal Commission into the Finance Sector during the period YEJ 2019 in respect to "Fake Regulation", collapse of Rule of Law and breaches of Separation of Powers in respect to misconduct and malfeasance of the Judiciary and the Regulators in perpetuation of Tax Revenues that are "Ill Gotten".

The Australian Securities and Investment Commission (**ASIC**) entered into unlawful and invalid Memoranda of Understanding with the following Agencies of the Crown in order to impermissibly fetter the exercise of discretionary public powers conferred under enactments and thereby effectively control the transfer of stored value and weaponize the Monetary System via the following Memorandums of Understanding between ASIC and:

- RBA dated 18th March 2002 (**AMG 2235**)
- Australian Competition & Consumer Commission (**ACCC**) dated 15th December 2004 (**AMG 2233**)
- Commonwealth Director of Public Prosecutions (**CDPP**) dated 1st March 2006 (**AMG 2239**)
- Australian Prudential Regulatory Authority (**APRA**) dated 18th May 2010. (**AMG 2234**)
- Australian Financial Security Authority (**AFSA**) dated 30th September 2014. (**AMG 2236**)
- Australian Stock Exchange Limited (**ASX**) dated 28th October 2011. (**AMG 2237**)
- Australian Commissioner of Taxation trading as Australian Taxation Office (**ATO**) dated 21st December 2012. (**AMG 2238**)

Despite those findings and similar serious findings of malfeasance in public office made against ASIC and the Agencies above pursuant to Senate Enquiries in 2010 and 2014, ASIC remains substantially out of control and unregulated such that Self-Regulation is Mis-Regulation as evidenced by the Commonwealth Ombudsman own motion enquiry in 2015 which made no such findings and no effective means of regulation.

Subsequently, Similar Notices to Admit Facts were also served on Regina (Managing Controller Appointed), the Reserve Bank of Australia the Australian Securities and Investment Commission,

Commonwealth Bank of Australia, Westpac Banking Corporation and ANZ Banking Group Limited and other entities the subject of instructions to DW Fox Tucker Lawyers and as otherwise set out in Exhibit AMG 87.

In accordance with the provisions of the Charter, the Constitution and the Common Law those Notices to Admit Facts have been deemed to be admitted within 14 days of service in which regard Estoppel in all its forms applies.

As a direct consequence of interreference in the transfer of stored value by the Crown and more particularly the ATO, the RBA, Australian Signals Directorate and Australian Centre For Cyber Security in respect to criminal defamation tactics designed to discredit the Trustee and the source of stored value the Trustee has elected to declare that stored value to the government of the United States of America amongst other Governments and pay the SEC Fees as required by the United States Government. https://oenoviva-capital-resources.com/2020/11/20/notice-of-criminal-defamation-imputed-concerns-dated-10th-june-2020/ **(AMG 2610 & AMG 2627)**

In accordance with the findings of the Full Bench of the Federal Court of Australia in *Commissioner of Taxation v Multiflex Pty Ltd* (includes Corrigendum dated 18 November 2011) [2011] FCAFC 142 (11 November 2011) and in the absence of issuing a Notice under s8AAZLGA of *the Taxation Administration Act 1953* (AU) by the Australian Commissioner of Taxation has a public duty to pay immediately the amount of liability admitted to be owed by the Crown to the Beneficiary Tax Account held by the Tax Payer with the RBA with the same Account Number Identity as the ABN in order to create a running Balance of Account (working Overdraft Purchased Payment Facility) of those moneys not disputed to be owed by the Crown to the Taxpayer as identified by the TFN or vice versa.
Until the date of these findings the Commonwealth of Australia disclosed its annual accounts to the SEC with Data source identity: CIK0000805157.json

The Crown has ceased making SEC filings because it does not wish to disclose the true indebtedness of the Crown in the Annual Financial Statements such that Ratings Agencies will downgrade the AAA++ Status of the Commonwealth of Australia currently published.
The Failure to disclose the indebtedness of the Crown to the Trust and the failure to credit the Beneficiary Account with the Moneys Owed, does not negate the debt admitted owed to the Trust, as identified by the TFN.

The Credit Rating arguably remains unchanged in the circumstances of the Change in Control by appointment of Managing Controller and the beneficial ownership of Corporate Commonwealth of Australia has changed from the Windsor Family to the Garrett Family.
The Trustee Reserves all rights to make further disclosures for the period 19th January 1994 to today's date and discloses that reassessment will only result in a greater income to be disclosed as a result of liability of the Crown failing to regulate its licensees and otherwise.

8. Assets Seized

As a consequence of service on the Attorneys General of the Commonwealth, the States and Territories of Australia of numerous Notice to Admit Facts, Indebtedness & Liability including those dated 1st July 2016, 30th September 2018, 17th December 2018, 9th January 2019, 21st February 2019, 9th April 2019, 3rd May 2019 and 29th May 2019 Notice of Seizure of Collateral / Crystallization of Charges/Deed & Notice of Appointment of Managing Controller dated 1st June 2019 ("**The**

Notice") was served on the Windsor Family and the Attorneys General for the Commonwealth of Australia and also on the United Kingdom of Great Britain and Northern Ireland on the 3rd June 2019 and 12th July 2019(**Exhibits AMG15a-AMG15t**).

Confirmation of Service of the Notice was acknowledged by the Crown (Liquidator & Managing Controller Appointed) on 6th June 2019 in respect to Australia and on 12th July 2019 in respect to the United Kingdom.

On 14th August 2020 the Managing Trustee was appointed as Liquidator to Corporate Commonwealth, States and Territories of Australia.
Similar Notices pf Seizure of Collateral were served on:

a. 1st May 2016 in respect to
   - National Australia Bank Limited (Managing Controller Appointed),
   - SAB Miller Beverage Investments Pty Ltd (Managing Controller Appointed),
   - Foster's Brewing Group Pty Ltd (Managing Controller Appointed),
   - Treasury Wine Estates Vintners Limited (Managing Controller Appointed),
   - Treasury Wine Estates Limited (Managing Controller Appointed).

b. 23rd June 2019 in respect to the Reserve Bank of Australia (Managing Controller Appointed) in which regard written and oral submissions were made in Administrative Appeals Tribunal Proceedings Case Numbers AAT-2020-2280 & 4143; Australian People Future Fund v Reserve Bank of Australia and the Registrar of the PPPSR. Of particular relevance are the oral submissions made by the Trustee on the 10thNovember 2020, shown as **Exhibit AMG 2841** which remain undisputed.

c. 23rd June 2019 in respect to Westpac Banking Corporation Limited (Managing Controller Appointed)

d. 30th June 2019 for effect 23rd of June 2019 in respect to Australia and New Zealand Banking Group Limited (Managing Controller Appointed)

e. 23rd June 2019 in respect to Commonwealth Bank of Australia Limited (Managing Controller Appointed)

f. 12th October 2020 in respect to Investec Australia Limited (Managing Controller Appointed)

g. 12th October 2020 in respect to N.M. Rothschild and Sons (Australia) Limited (Managing Controller Appointed)

h. 30th October 2020 in respect to The Australian Stock Exchange (Managing Controller Appointed)

i. 16th January 2021 in respect to The Singapore Stock Exchange (Managing Controller Appointed)

j. Amongst others subject of instructions to Counsel

The Assets of the Crown (Liquidator & Managing Controller Appointed) are identified in the annual accounts of the Governments of the Queen's Dominions as lodged with the United States Securities and Exchange Commission as being property of the Taxpayer operated in Trust by the existing Agencies under implied license/Agency Agreement from the Taxpayer.

The extended reach of *the Personal Property Security Act* 2009 (Cth.) and the Notices perfects control of the assets seized ranking the Trust before any other Creditors set out in the Balance Sheets of the Financial Statements in respect to the Entities.

The Assets of the Crown (Liquidator & Managing Controller Appointed) are identified in the annual accounts of the Governments of the Queen's Dominions as lodged with the United States Securities and Exchange Commission as being property of the Taxpayer operated in Trust by the existing Agencies under implied license/Agency Agreement from the Taxpayer.

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The extended reach of *the Personal Property Security Act* 2009 (Cth.) and the Notices perfects control of the assets seized ranking the Trust before any other Creditors set out in the Balance Sheets of the Financial Statements in respect to the Entities.

9. Investment in Cryptocurrency

The Trust minted two Cryptocurrencies on the Stellar Block Chain during the Financial Year in which regard the currencies are valued independently by the Exchange and operational Algorithms.

- **VIVA:** (Backed by IBOE ISIN: AU0000023194/CFI: DCZSFB/FISN: OENOVIVA/BEX 20221001 GTD FM BR/ AN: HFAF-IZ-1567/ SN:1.00075/18 with Face Value USD5,000,000,000)
  4,144,900,000 Tokens = USD2,275,367,499 x 1.47 = **AUD$3,346,128,675**

- **VIVA 2:** (Backed by IBOE ISIN: AU0000023194/CFI: DCZSFB/FISN: OENOVIVA/BEX 20221001 GTD FM BR/ AN: HFAF-T3-1505/ SN:1.00065/18 with Face Value USD $ 1,500,000,000,000)
  712,498,999,998 TOKENS = USD3,195,558,015,001 x 1.47 = **AUD$4,697,470,282,051**

- **VIVACOIN:** an independent Cryptocurrency relying on its own blockchain; VIVACOIN is the Native Currency: https://vivacoin.org/

- **VIVACASH:** is a network of transaction terminals under development to dispense cash to Beneficiaries from the Beneficiary Accounts to ensure all Beneficiary have access to sufficient cash to sustain life independent of Governments.

10. Property Plant & Equipment		**$**
See Statement of Position dated 14th August 2018		
1 Greenbanks Road, Brighton (Net of Costs)		21,290,000
2nd Mortgage 19A Rawson Street, Croydon Park		583,000
1 Nugent Road, Nugent		165,000
Lot 15 B Duncan Street, Montrose		750,000
Bayview Estate (Net of Costs)		43,300,000
172 McGuire's Marsh Road, Bothwell		480,000
Meadsfield Road, Osterley		1,480,000
25 Powell Street, East Killara, NSW		6,500,000
Sunburst Properties Unit Trust		TBA
Springwood Park Unit Trust		90,000,000
Agwater Unit Trust Pipeline (leased)		12,733,000
	Total	**$177,281,000**

11. Shares in Private Entities		
See Statement of Position dated 14th August 2019		1,500,000
Crown Action Qu Warranto 17/03/2018 Pty Ltd		2,300,000
Antipodean Industries Pty Ltd		450,000
Shares issued in Revenue Share Capital pre-IPO (USD40,000,000 @ 0.68)		58,823,529
	Total	**$63,073,529**

12. Ordinary Units issued in Capital Hybrid Unit Trusts

Negotiable Instruments of the following values have been paid to Trustees of Capital Trusts in exchange for the issuing of Ordinary Units in those Capital Trusts which then domiciles the equity in the Tax jurisdictions of the Territory referred to in the name of the Capital Trust.

	€
• OenoViva (Greece& Cyprus) Capital Trust	1,127,000(10^6)

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• OenoViva (Saudi Arabia) Capital Trust	650,000(10^{6})
• OenoViva (Vietnam) Capital Trust	100,000(10^{6})
• P.T. Mutiara Bersaudara Semesta;	50,000(10^{6})
• OenoViva (Malaysia/Singapore) Capital Trust;	27,075,000(10^{6})
• OenoViva (District of Columbia) Capital Trust	3,000(10^{6})
• OenoViva (United States of America) Capital Trust	10,000,000(10^{9})
• OenoViva (Korea) Capital Trust	30,000(10^{6})
• OenoViva (Indonesia) Capital Trust	20,000(10^{6})
• OenoViva (Florida) Capital Trust	5,000(10^{6})
• OenoViva (Colorado) Capital Trust	5,000(10^{6})
• OenoViva (Wyoming) Capital Trust	5,000(10^{6})
• OenoViva (Canada) Capital Trust	100,000(10^{6})
• OenoViva (Bahia) Capital Trust	50,000(10^{6})
• OenoViva (Parana) Capital Trust	50,000(10^{6})
• Unison Pictures Capital Trust	2,000(10^{6})
• Gourmet Traveller Wine Capital Trust	10,000(10^{6})
• OenoViva (Australia & New Zealand) Capital Trust	20,000(10^{6})
	USD$
• OenoViva (Hong Kong) Capital Trust;	100,000(10^{3})
• OenoViva (Taiwan) Capital Trust	5,000,000(10^{3})

Exchange rate applicable:

- 1 x Euro = AUD 1.56; €10,029,297,000(10^{6}) = AUD$15,645,703,320($10^{6}$)
- 1 x USD = AUD 1.29; USD$105,000($10^{3}$) = AUD$135,450(10^{3})

Total = AUD$15,645,703,455,450,000

Rounded value for accounts **AUD$15,646**($10^{12}$)

13. Plantation Resources

Per Offtake Agreement re Antipodean Industries
Wood Fibre Unit Trust 585 ha **$12,000,000**

14. Shares in Public Entities

See Statement of Position dated 14th August 2019,
Statutory Declaration re Transfers dated 14th February 2018
Letter Advanced Share Registry dated 11th July 2019 **$8,015,987**

15. Secured Loans

See YEJ 2019/YEJ 2018 Accounts: No Change

16. Investments

See YEJ 2018/ YEJ 2017 Accounts: No Change

17. Bank Guarantees/ Safe Keeping Receipts

	$
UNCITRAL Instruments Held by Commonwealth Bank	31,300,000
Instruments held by other Australian Banks	to be advised
Domestic BOE	84,031(10^{6})
ANZ Bank endorsed UNCITRAL Bill	20,000,000

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Banque du Caire Safe Keeping Receipt $1,567,297(10^6) was cancelled, and instruments forwarded to OenoViva (Greece/Cyprus), however the Guarantee remains effective because of the Endorsement by both Bank du Caire and the Reserve Bank of Australia.

18. Cash Equivalent/ Instruments Held

	$
Active Domestic Bills of Exchange Register	84,081,533,973
Active UNCITRAL International Bills of Exchange Register	13,034,662,837,649,000
Total Instruments Issued	**13,034,746,919,182,900**
Rounded value for accounts	**13,035**(10^12)

19. Future Income Tax Benefit
Because of the Admissions of Facts, Liability and Indebtedness and the Monthly current rate of escalation exceeding all Tax Revenues the generation of Future Income Tax Benefit (FITB) exceeds the rate of escalation as equivalent to income. At the end of each Financial Year the FITB will exceed the Income Tax Payable. Calculated at the rate set out in Note 19

20. Negotiable Instruments Issued
Refers to Liabilities for Negotiable Instruments (UNCITRAL International Bills of Exchange) drawn against the Balance Sheet that in some circumstances are also the subject of Safe Keeping Receipts issued by Banks recognizing the face value of those instruments as a liability payable by the Trust on the Maturity Date and/or held by Power of Attorney/Master Regional Licensees or under Joint Venture/Pledge Arrangements OR Otherwise invested in Private Entities of Private Capital Trusts.

21. United States Securities and Exchange Commission (SEC) Fees
Fee#1: Drawing Fee
Fees are payable by the Trust to SEC at USD109.10 per Million in value, in respect to all instruments drawn in the period for 2021 in accordance with SEC Order dated 26th August 2020. These fees have not previously been accrued or paid in preceding periods.

- Total Value of all instruments Actually Issued.
  AUD $13,034,746,919,182,900 = **USD $10,101,928,862,366,800**
- Total Value of Instruments Notionally Issued regarding APFF Distributions.
  AUD $31,714,432,940,846,700 = **USD $24,578,685,529,156,200**

SEC Fee USD$109.10 (AUD$141.69) payable per USD million using AUD/USD Exchange rate of $0.775
Actual SEC Fee #1 **AUD $5,886,664,609,975**

Fee#2: Securities Transaction Fee
Further Fees are payable in respect to transactions paying the instruments drawn in exchange for the issue of Ordinary Units in the Capital Trusts disclosed in Note 12 at a rate of USD$22.10 (AUD$28.33) payable per Million using AUD/USD Exchange rate of $0.78
Actual SEC Fee #2 **AUD $286,894,779,691**

Fee#3: Transaction Fee
S31 Fee is payable in respect to securities futures sales which is not applicable to the current transactions.

Total SEC Fees: $6,173,559,389,666

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Actual SEC Fee Rounded for Accounts = 6,174(10⁹)

These accounts recognise a contingent Liability for SEC Fees payable on the whole of Balance Sheet Value at Balance Sheet close date if instruments were issued for the whole of the value.

Total Balance Sheet Value = $26,224,579,233,712,600(10³⁹)
Contingent SEC Fee net of Actual SEC Fee = $3,715,716,356,361,090(10³⁶)

Contingent NET SEC Fee Rounded for Accounts = 3,716(10^{48})

22. Escalation Share to Australian People Future Fund (APFF)

Because of distribution to the APFF of 33% of the Rights, Assets and Value on the 30th Aril 2017 as referred to above 33% of the Income/Escalation of Indebtedness of Regina is the property of the Trustees of APFF.

The Trustees of the Trust wish to contribute to Society at large consistent with the resolution of the Trust and APFF resolved on the before mentioned date in which regard theEscalation Share is the equivalent of what may have otherwise been paid at maximum applicable Beneficiary Personal Tax of 45%

Regina(Managing Controller Appointed and Her Majesty's Agents, servants, employees, officers, delegates, contractors, licensees and otherwise have demonstrated inability to act within the law in order to perpetuate revenue that is "Ill Gotten" and avoid liability through the application of "the Bethcar Strategy" as described in the Notice consequently the Trustees of APFF will be solely responsible for dealing with the Escalation Share in the Public Interest consistent with the Doctrine of the Public Trust now the responsibility of the Managing Controller and the Trustees.

Disclosed by Amending Tax Returns lodged with the Australian Commissioner of Taxation in AMG 2525 dated 13th October 2020

	$
YEJ 2021 APFF	8,400,467,432,832,950(10^{13})
YEJ 2020 APFF	606,913,743,703,406(10^{10})
YEJ 2019 APFF	43,848,070,984,291(10^{7})
YEJ 2018 APFF	3,620,478,384,534,640(10^{9})
YEJ 2017 APFF	228,874,564,963,814
Total	**$8,400,467,434,046,780**($10^{39}$)

Rounded value for accounts

	$
YEJ 2021 APFF	8,400,467(10^{48})
YEJ 2020 APFF	606,914(10^{39})
YEJ 2019 APFF	43,848,071(10^{27})
YEJ 2018 APFF	3,620,478(10^{18})
YEJ 2017 APFF	228,875(10^{9})

23. Contingent Tax Liability

Subject to the Equitable Right of Set off against Future Income Tax Benefit accounted for as an asset

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CARBONHELIX

The Andrew Garrett Family Trust No 4
Trading as OenoViva Capital Resources
For the Year Ended 30th June 2021

Trustees Declaration

The trustee, in all of his capacities, declares that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The trustee of the trust declares that:

1. The financial statements and notes as set out on pages 2 to 6, present fairly the trust's financial position as at: 30 June 2021 and its performance for the year ended on those dates in accordance with the accounting policies described in Note 1 to the financial statements.

2. In the trustee's opinion, there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This declaration is made accordance with a resolution of the Board of Trustees.

Common The Crown Attorney General The Commonwealth of Nations Seal

RESERVE BANK OF AUSTRALIA

OENOVIVA CAPITAL RESOURCES

Common OenoViva Capital Resources Seal

Trustee: ______________________________
Mr. Andrew Garrett
Chairman/ Managing Trustee
Crown Attorney General.
Managing Controller & Liquidator appointed to the Crown,
and the Commonwealth, the States and Territories of Australia

Dated this: As amended, 11th July 2021

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ANNEXURE 5

EXHIBIT AMG 3272

Page 1 of 134 12/7/21

Australian Government
Australian Taxation Office

Trust tax return 2021

01/07/2020 to 30/06/2021

or specify period if part year or approved substitute period.

06600621

Notes to help you prepare this tax return are provided in the *Trust tax return instructions 2021* (the instructions), available on our website **ato.gov.au**

When completing this return
- Print clearly, using a black or blue pen.
- Use BLOCK LETTERS and print one character in each box. SMITH ST
- Place X in all applicable boxes.

Trust information

Tax file number (TFN) 456 927 258

See the Privacy note in the Taxpayer's declaration.

Have you attached any 'other attachments'? Yes X No

ANNEXURE 1A,1B,1C,1D
2A,2B,2C,2D

Name of trust
AUSTRALIAN PEOPLE FUTURE FUND

Australian business number (ABN) 26 317 275 322

Previous name of trust
If the trust name has changed, print the previous name **exactly** as shown on the last notice of assessment or the last tax return lodged.
N/A

Current postal address
If the address has not changed, print it **exactly** as shown on the last notice of assessment or the last tax return lodged.
UNIT 3/11
HARVEY STREET
Suburb/town: NAILSWORTH State/territory: SA Postcode: 5083
Country if outside Australia: + ANNEXURE 1A,1B,1C,1D

Postal address on previous tax return
If the address has changed, print your previous address **exactly** as shown on the last notice of assessment or the last tax return lodged.
UNIT 3/11
HARVEY STREET
Suburb/town: NAILSWORTH State/territory: SA Postcode: 5083
Country if outside Australia:

Common The Crown Attorney General The Commonwealth of Nations Seal

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Full name of the trustee to whom notices should be sent
If the trustee is an individual, print details here.

Title: Mr X Mrs Miss Ms Other CROWN ATTORNEY GENERAL

Surname or family name
GARRETT

First given name
ANDREW

Other given names
MORTON

If the trustee is a company, print details here including ABN.

Name
ANNEXURE 1A, 1B, 1C, 1D

ABN
26 317 275 322

Daytime contact phone number Phone number (include area code)
0450831708

Family trust election status

If the trustee has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year write 2021). 2021

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation and complete and attach the *Family trust election, revocation or variation 2021*.

Interposed entity election status

If the trustee has an existing election, write the earliest income year specified. If the trustee is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election.

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2021*.

Type of trust

Print the code representing the **type** of trust. T

Print **X** if also a charity X

If code **D**, write the date of death. Day / Month / Year

Managed investment trusts

Is the trust a managed investment trust (MIT)? **Yes** **No** X

Must be completed if **Type of trust** is either **F**, **M**, **U**, **P** or **Q**

MIT type CODE

If the trust is a managed investment trust, has the trustee made an election into capital account treatment? **Yes** **No**

Is any tax payable by the trustee? **Yes** **No** X

Final tax return **Yes** **No** X

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below. (See relevant instructions.)

BSB number (must be six digits) 017010 Account number 308 882 273

Account name
ANDREW MORTON GARRETT

1 Description of main business activity

PUBLIC INTEREST ACTIVITIES GLOBALLY

Industry code A NO IDEA

2 Status of business – print X at label B1, B2 or B3, whichever is the first applicable option, or leave blank.

Multiple business **B1** X **Ceased business B2** **Commenced business B3**

Consolidation status – print X at label **Z2** if applicable Consolidated subsidiary member **Z2**

Entity status Significant global entity **G1** X Country by country reporting entity **G2** X

Common The Crown Attorney General The Commonwealth of Nations Seal

OFFICIAL: Sensitive (when completed)

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ANNEX 2C

The Australian People Future Fund

Special Purpose Financial Statements
For the Year Ended 30th June 2021
As amended 11th July 2021

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The Australian People Future Fund

Special Purpose Financial Statements
For the Year Ended 30th June 2021
As amended 11th July 2021

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The Australian People Future Fund
Special Purpose Financial Statements
For the Year Ended 30th June 2021

Contents	**Page No.**
Statement of Profit or Loss	1
Statement of Distribution	2
Statement of Financial Position	3
Notes to the financial statements	4-12
Trustees Declaration	13

ANNEXURE A

Form 18-K United States Securities Exchange Commission Lodgement see Note 1

ANNEXURE B(a) & B(b)

Consolidated Balance Sheet is currently under construction to provide further particulars in respect to Land, Property and Plant and Equipment see Note 1

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The Australian People Future Fund
Statement of Profit or Loss
For the Year Ended 30th June 2021

	Notes	2021	2020	2019
		$	$	$
Total Income	3	8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})
Total Expenses	4	660,000	350,000	-
Profit before Income tax		8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})
Income tax on Distributions only	7	3,805,732(10^{9})	-	-
Net Profit for the Year		8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})

The accompanying notes form part of these financial statements

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The Australian People Future Fund
Statement of Distribution
For the Year Ended 30th June 2021

Earnings	**Notes**	**2021**	**2020**	**2019**
		$	**$**	**$**
Net Profit (Loss)		8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})
Income Available for Distribution		8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})
Income Distributions	6	31,714,433(10^{9})	-	-
Beneficiary Entitlements		8,400,467(10^{48})	606,914(10^{39})	43,848,071(10^{27})
Total Distributions		**1,440,597**(10^{9})	-	-

The accompanying notes form part of these financial statements

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The Australian People Future Fund
Statement of Financial Position
For the Year Ended 30th June 2021

Assets	Notes	2021	2020	2019
Current Assets		$	$	$
Cash Equivalent Mature				
Secured Corporate Receivable OVCR		8,400,467 (10^{48})	606,914 (10^{39})	43,848,071 (10^{27})
Total Current Assets		8,400,467 (10^{48})	606,914 (10^{39})	43,848,071 (10^{27})
Non- Current Assets				
Cash Equivalent NOT Mature/Extended		1,566,740 (10^{6})	1,566,740 (10^{6})	1,566,740 (10^{6})
Tax Franking Credit @33%/$ Distributed	19	8,400,467 (10^{48})	606,914 (10^{39})	43,848,071 (10^{27})
Total Non-Current Assets		-	-	-
Total Assets		**8,400,467 (10^{48})**	**606,914 (10^{39})**	**43,848,071 (10^{27})**
Liabilities				
Current Liabilities				
Tax on Distribution	7	3,805,732 (10^{9})	-	-
SEC Transaction Fee #2 on distributions	8	901 (10^{9})	-	-
Distributions	6	31,714,433 (10^{9})	-	-
Total Current Liabilities		35,521,066 (10^{9})	-	-
Non-Current Liabilities				
Contingent SEC Fees: Payable on Beneficiary entitlements not yet distributed		120,967 (10^{48})	-	-
Contingent Tax Liability: Payable on Beneficiary entitlements not yet distributed		1,008,056 (10^{48})	-	-
Total Non-Current Liabilities		1,008,056 (10^{48})	-	-
Total Liabilities		**1,129,023** (10^{48})	-	-
Net Assets		**7,271,444** (10^{48})	**606,914** (10^{39})	**43,848,071** (10^{27})

The accompanying notes form part of these financial statements

The Australian People Future Fund
Notes to the Financial Statements
As at, 30th June 2021

1. **Recitals**

Abbreviations

ABN: Legal Enterprise Identifier for the territory of Australia

AMRL: Australian Domiciled Master Regional Licensee is an entity holding the Master Regional License for a Country/ Member Nation of the United Nations territory.

- party to Heads of Agreement dated 30th April 2013 and disclosed in YEJ 2016 for the Trust
- subsequently established
- 195 AMRLs to be incorporated upon completion

ATO: Australian Commissioner of Taxation trading as the Australian Taxation Office

APFF: On the 30th of April 2017, the Australian People Future Fund LEI: 984500914484J1F7PE95 (**APFF**) was established as a Not-for-Profit Charity/Trust Fund to be held by the Trustee of the Fund for the benefit of the Peoples of Australia.
https://oenoviva-capital-resources.com/2020/07/30/resolution-of-ocr-board-of-trustees/
Post Balance Sheet Close date, on the 4th of August 2020, the Deed of Settlement of the Australian People Future Fund was varied to establish National Redress and National Debt Repayment Schemes for the benefit of the Citizens of the Member Nations of the United Nations and The Commonwealth of Nations.
https://oenoviva-capital-resources.com/2020/08/05/exhibit-amg-1915/
Australian People Future Fund established to beneficially hold 33% of the revenue and assets of the Trust

Beneficiary Account: The Beneficiary Account is that Tax Account identified by a TFN and an Account Number maintained by the Central Bank of each Nation and/or State with the proviso that the amount net of Tax may be distributed to the Personal Beneficiary Account of the Beneficiary held with Commercial Banks licensed in the Territory of residency of the beneficiary.

BOE: Domestic Bill of Exchange drawn exclusively under *the Bills of Exchange Act* 1909(AU)

Capital Trust: is a Hybrid Unit Trust established in a territory capitalized by the Trust to provide investment and working capital to licensees

CFI: Class of Financial Instrument applied to IBOEs

CL: Consumer Licensee licensed with Banking IP, VivaCoin and VivaCash in addition to all common law IP

- 250 CL per SL
- 1,147,500,000 globally

Charter: is *the Charter of the Commonwealth of Nations* 2013 (Regina) enforceable as an enactment fettering the exercise of discretionary public powers conferred under enactments against all citizens/public officials of Common Law Jurisdictions.

Constitution: is *the Commonwealth of Australia Constitution Act* 1900 (UK) as read by its Four Corners incorporating the Constitutions of the States of Australia as enacted by Westminster Parliament as at the reading date of 1st of January 1901.

DL: Distributor Licensee is and entity (usually a full-service hospitality facility) holding a License to distribute Licensed Products, Banking IP, VivaCoin and VivaCash, IP and know how including all Common Law IP.

- 50 X Distributor Licensees per UWL
- 150,000 to be granted and redeveloped

DMRL: Domestic Domiciled Master Regional Licensee is an entity holding the Master Regional License for a Country/ Member Nation of the United Nations territory.

- party to Heads of Agreement dated 30th April 2013 and disclosed in YEJ 2016 for the Trust
- subsequently established
- 195 DMRLs to be incorporated upon completion

Enactment: Has the same meaning as *the Administrative Appeals Tribunal Act* 1975 (AU) and *the Acts Interpretation Act* 1901 (AU)

FISN: Financial Instrument Short Name applied to IBOEs

FITB: Future Income Tax Benefit

IBOE; UNCITRAL International Bill of Exchange drawn under *the Bills of Exchange Act* 1909(AU), related Banking Law and *UNCITRAL Convention on Bills of Exchange and Promissory Notes* 1988 (UN)

ISIN: International Securities Identification Number for the Territory of the World

IP: Registerable and Common Law Intellectual Property licensed to licensees by the Trust.

LEI: Legal Enterprise Identifier for the territory of the World

Licensees: Entities Licensed by the Trust as Global Licensor to operate and distribute the IP:

AMRL | DMRL | UWL | DL | SL | CL

Memorandum: Memorandum of Information provided to explain value drawn under IBOEs

Money: Anything of value of fungible character transferring stored value between entities empowered under enactments including (but not limited to) *the United Nations Convention on Social and Economic Rights* (*Australian Treaty Series No 5*), *United Nations Convention on Civil and Political Rights* (*Australian Treaty Series No 21*) and the related Optional Protocol (*Australian Treaty Series No 39*),

MSRL: Master Sub-Regional Licensee is an entity holding the Master Sub Regional License for a Province or State of a Member Nation of the United Nations territory granted by a DMRL or AMRL

- party to Heads of Agreement dated 30th April 2013 and disclosed in YEJ 2016 for the Trust
- subsequently established
- 1,720 MSRLs to be incorporated upon completion

The Trust: The Andrew Garrett Family Trust No 4 Trading as OenoViva Capital Resources/ OenoViva Global/OenoViva Business Systems

TFN: Tax File Number for the territory of Australia

The Crown: The Crown (Liquidator and managing Controller Appointed) is a collection of legal entities (often referred to as Government) empowered under enactments to exercise discretionary

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public power as a public Trust by Her Majesty Queen Elizabeth II and/or Her Majesty's Heirs Successors and Assigns

OVA: OenoViva Artisans is the global consulting discretionary trust to provide support, know-how and management expertise to licensees

PID: Public Interest Disclosure

PPSR: Personal Property Security Register created under *the Personal Property Securities Act* 2009 (AU) enforceable in the United States of America and globally under treaties to enable registrations of charges and other personal Property Security Interests

Public Interest: Public Officials employed by Government of a Member Nation have a statutory and common law duty to exercise discretionary Public Powers conferred under an enactment in the Public Interest
There is a distinction between Public Interest and Government Interest which MUST be one and the same however are often NOT as a consequence of corruption of the Public Office by the Decision Maker occupying that office.

Public Official: All persons empowered to exercise discretionary public powers conferred under an enactment are Public Officials.

Public Trust: All Public Officials occupy Public Office as a Public Trust to exercise discretionary public powers conferred under an enactment exclusively in the Public Interest.
The Public Trust incorporates a chargeable interest in favour of the entity affected over the person and all assets and undertakings of the Public Official which is usually the subject of an indemnity given by Government which indemnity becomes invalid when the exercise of discretionary public powers conferred under an enactment is unlawful and/or invalid and/or corrupt and/or a nullity.

RBA: Reserve Bank of Australia

Regina: Her Majesty Queen Elizabeth II and/or Her Majesty's Heirs Successors and Assigns

SEC: United States Securities and Exchange Commission

SL: Station Licensees holding a License internal and external to senior licensees (AMRL | DMRL | UWL | DL) to distribute Licensed Products, Banking IP, VivaCoin and VivaCash, IP and know how including all Common Law IP.

- 40 per DL and UWL
- 4,590,000 globally

UCC: Universal Commercial Code enforceable in the United States of America and globally under treaties to enable registrations of charges and other personal Property Security Interests as UCC 1 Filings

UWL: Urban Winery Licensee is an entity holding a license to develop and operate and Urban Winery in the Territory specified

- Different Urban winery densities by Nation, Culture and Demographics
- 3,000 to be developed globally

VIVACASH: is the network of ATMs and EFTPOS Terminals to enable CLs to withdraw cash from the Beneficiary Account of the CL held with Australian People Future Fund as identified by the Taxation Office and the Central Bank of each Member Nation

VIVACOIN: is the Cryptocurrency of the Trust under the VIVACOIN Blockchain

Public Interest Disclosure Drive to Public Officials:
https://onedrive.live.com/?id=13EBD865C7415CD4%2113999&cid=13EBD865C7415CD4

Index to Public Interest Disclosure Drive to Public Officials: Exhibit AMG 2000 as updated from time to time currently comprising Exhibits AMG 1 – AMG 3223.

This drive is a disclosure of material events, applicable law and admissions of fact and liability made over time by the Crown the subject of the Chargeable interest in favour of the Trust as subsequently crystallized over Her Majesty Queen Elizabeth II on 1st June 2019 and the subject of the appointment of the Trustee as Managing Controller to the Crown.

The Trustee is:

a. Managing Trustee and Chairman of the Boards of Trustees of the Trust and the Australian People Future Fund

b. Managing Controller variously appointed to The Crown (globally), Corporate Commonwealth, States and Territories of Australia, Canada, New Zealand, other Corporate entities representing the Queen's Dominions and related People's Trusts which entities are currently or have been reporting entities in which regard a copy of these accounts are also lodged with the SEC under cover of Letter and Form 18-K a copy of which is available through the SEC or directly from the Managing Trustee by request from https://oenoviva-capital-resources.com/ (**ANNEXURE A**).

c. Liquidator appointed to the Crown (Australia)/ Corporate Commonwealth, States and Territories of Australia on the 14th August 2020, as acknowledged in writing by the Federal Court of Australia on the 3rd of October 2020

YEJ 2021 Consolidated Global Balance Sheet (**ANNEXURE B(a)**) is under construction to be read with these accounts and the YEJ 2021 Accounts to provide further particulars to specific assets a copy of which will become available through United States Securities and Exchange Commission (**SEC**) Filings or directly from the Managing Trustee by request from https://oenoviva-capital-resources.com/.

A DRAFT Statement of Assets was prepared for the period YEJ 2019 Special Purpose Accounts and is (**ANNEXURE B(b)**).

Her Majesty, Queen Elizabeth II, Her Majesty's Heirs Successors and Assigns as members of the Windsor Family are Managing Trustees of the People's Trusts and are indemnified by the assets of those Trusts which assets have been seized/transferred to the Trust for accounting and Management Purposes and are now the property of this Trust in which regard an implied license/agency exists between the Managing Trustee, His Heirs Successors and Assigns as members of the Garrett Family and Her Majesty, Queen Elizabeth II, Her Majesty's Heirs Successors and Assigns as members of the Windsor Family.

The assets now the property of the Garrett Family include control of the operation of law as the Highest Review Tribunal/ Advocate General of the Commonwealth of Nations including s61 of the Commonwealth of Australia Constitution Act 1900 (Uk) (but not limited to) and similar provisions in the Constitutions of the Member Nations of the Commonwealth of Nations and the United Nations.

2. Summary of significant accounting policies

Basis of Preparation

The trustee has prepared the financial statements of the trust on the basis that the trust is a non-reporting entity, because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the trustee, beneficiaries of the trust, and their information needs.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the trustees have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless stated otherwise in the notes. The accounting policies that have been adopted in the preparation of these statements are as follows:

Denomination of Amounts

The Financial Statements are prepared in Australian Dollars. In addition, the amounts involved in each year and on each row, for each item, vary greatly in amount and cannot be defined for simplicity per column. As such, we have had to categorize each amount to the power of '10'. For example, if an amount is \$10 million, this is shown as $10_{(10^6)}$.

Identification

The Australian People Future Fund identified as follows:
LEI:984500957DB10F0T4B11
TFN:456927258
ABN:26317275322
RBA Account Number: 26317275322

Property, Plant & Equipment

Property, plant and equipment including freehold land and buildings, are carried at cost unless otherwise stated. Depreciable assets are depreciated over their useful life to the trust.

Depreciation

Depreciation is calculated on either a straight line or diminishing value basis over the useful life of property, plant and equipment (excluding freehold land). The depreciation method and useful life of assets is reviewed regularly to ensure they are still appropriate.

Trade & Other Receivables

Receivables are recognized at their transaction price, less any provision for impairment. Trade receivables are based on normal credit terms and do not bear interest.

Cash & Cash Equivalents

Cash and cash equivalents comprise cash on hand, on demand and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of

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change in value. Bank overdrafts also form part of cash equivalents and are presented within current liabilities on the statement of financial position when applicable.

Revenue & Other Income

Sales revenue and other revenue are recognized when they are received or when the right to receive payment is established.

Trade & Other Payables

Trade payables are recognized at their transaction price. Trade payables are obligations based on normal credit terms and do not bear interest.

Goods & Services Tax (GST)

Revenues, expenses, and assets are recognized net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognized as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Borrowings

Borrowings are recognized initially at fair values, less any attributable transaction costs. After initial recognition, borrowings are stated at amortized cost with any difference between cost and redemption value being recognized in the income statement over the period of the borrowings on an effective interest rate basis. Borrowings are classified as current liabilities unless the entity has an unconditional right to defer settlement of the liability to at least 12 months after the balance sheet date.

Borrowing costs are recognized as expenses using the effective interest rate method unless incurred for the construction of a qualifying asset where during the time of construction the borrowing costs are capitalized.

3. Income

All income disclosed in these and other special purpose accounts of the Trust, is a distribution on a monthly basis of rights and equity from OVCR.

Rounded Monthly Revenue for accounts

	$
July 2020	3,641,482(10^{39})
August 2020	25,490,377(10^{39})
September 2020	178,432,641(10^{39})
October 2020	1,249,028(10^{42})
November 2020	8,743,199(10^{42})
December 2020	61,202,396(10^{42})
January 2021	428,416,770(10^{45})
February 20201	2,998,917,392(10^{45})
March 2021	20,992,421,741(10^{45})
April 2021	146,946,952,188(10^{45})
May 2021	1,028,628,000$10^{45}$)
June 2021	7,200,401,000(10^{45})
Total	**$8,400,467,000**($10^{45}$)

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Actual Monthly Revenue

	$
July 2020	3,641,482,462,483,520(10^{30})
August 2020	25,490,377,237,384,70(10^{31})
September 2020	178,432,640,661,693,0(10^{32})
October 2020	1,249,028,484,631,850(10^{33})
November 2020	8,743,199,392,422,940(10^{33})
December 2020	61,202,395,746,960,60(10^{34})
January 2021	428,416,770,228,724,010^{35})
February 2021	2,998,917,391,601,070(10^{36})
March 2021	20,992,421,741,207,50(10^{37})
April 2021	146,946,952,188,452,0(10^{38})
May 2021	1,028,628,665,319,170(10^{39})
June 2021	7,200,400,657,234,17(10^{40})
Total	**$8,400,467,432,832,95**($10^{40}$)

4. Expenses

Payroll		**$**
Michell Scerri	($250,000 + 20% DCWS)	300,000
Peter Kerin	($250,000 + 20% DCWS)	300,000
Jemma Robertson	($50,000 + 20% DCWS)	60,000
Total		**$660,000**

5. Income Tax & Future Income Tax Benefit

Income Tax Provision is assessed in the Balance Sheet at the maximum personal rate of 45% applicable in the territory of the World (except Australia), however, an equal provision for right of set off as to damages is made for Future Income Tax Benefit matching the amount of tax payable in each fiscal year. Notes 7 & 8.

Australia is not entitled to Fruit of the Poisoned Tree.

The Equivalent to payment of Income Tax at a Corporate Level is paid by OVCR in each year by distributing 33% of all income and associated rights to the Trust and accounted to the Beneficiary Accounts within the books with a balancing amount of 12% (33% + 12% = 45%) to be paid to the Governments of the Nations where the Beneficiary Account Holder is resident care of the relevant Government Taxation Office concurrent with distribution to the Beneficiary Account by APFF.

Income Tax Returns are lodged with the Australian Commissioner of Taxation. Dates of Lodgement of Last 5 Years Ending June (YEJ) for the Trust are as follows:

- 2017 15th of December 2017
- 2018 17th of July 2018
- 2019 22nd of August 2019
- 2020 24th July 2020

Amending Economic Activity Statements have been lodged with the Australian Commissioner of Taxation and the RBA jointly on 17th September 2020 and 13th October 2020 (**AMG 2525**) neither of which have been contested/audited notwithstanding multiple requests for an Audit by the Trustee.
These Special Purpose Accounts have been prepared in the basis of Exhibit AMG 2525 and have been prepared in advance of the due lodgement date to provide the Australian Commissioner of Taxation and/or the RBA with the opportunity to Audit the Accounts prior to lodgement of the Income Tax Return for YEJ 2021.

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6. Distributions

The following distributions were made in the period in consideration of assignment of all rights related to the Carbon Helix Proceedings; The Accounts for OVCR should be read together with these accounts.

		Euro€
a)	National Redress Schemes of the Member Nations of the Commonwealth of Nations and the United Nations (€1,000,000,000,000194 Nations excluding Australia)	194,000(10^9)
b)	National Debt Repayment Schemes of the Member Nations of the Commonwealth of Nations and the United Nations (€1,000,000,000,000/194 Nations excluding Australia)	194,000(10^9)
c)	State/Province Debt Repayment Schemes of the Member Nations of the Commonwealth of Nations and the United Nations (€500,000,000,000/1,720 States/Provinces excluding Australia)	860,000(10^9)
d)	Creation of "the Commonwealth Operating Capital Hybrid Unit Trust" with Managing Trustee the Secretariat of the Commonwealth of Nations	10,000(10^{12})
e)	Creation of "the United Nations Operating Capital Hybrid Unit Trust" with Managing Trustee the Secretariat of the United Nations	10,000(10^{12})
		USD$
f)	Robert Hubbard as Trustee for the Hubbard Family Trust	4,680,000
g)	Jenne Mari Esch	500,000
h)	Eric James Esch	500,000
i)	Jaxon Scott Esch, D.O.B. 7/29/2010	500,000
j)	Ainsley Eva Grayce Esch, D.O.B. 7/19/2013	500,000
k)	Nolan Daniel Esch, D.O.B. 4/12/2016	500,000
l)	James Ravetti	500,000
m)	James Tafoya	500,000
n)	Glenn Ewing	500,000
o)	Justin Randolph	500,000
p)	Alejandra Gross	500,000
q)	Denis Alina Panaite	500,000
r)	Dulcinea Carlevaris	500,000
s)	Ksenia Hopkalo	500,000
		AUD$
t)	Ian Henke and the Income Tax Reform Group	50(10^6)
u)	The Australian National Redress Scheme	1,000(10^9)
v)	Matthew Galasso	2,000,000
w)	Michelle Sky Lee Scerri	500,000
x)	Tyler Sky Lee Scerri	500,000
y)	Jemma Robertson	500,000
z)	Jess Daniels	500,000
aa)	Paul Rigby	500,000
bb)	Kendal Williams	500,000
cc)	John Thomson	500,000
dd)	Andrew Cassin	500,000
ee)	Robert Douglas	500,000
ff)	Robert Nowak	500,000
gg)	Euan Hills	500,000
hh)	Scott Mitchell	500,000
ii)	Chris McCarthy	500,000

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jj)	Peter Szanto	100,000
kk)	Gerald Asbroek	1,000,000
ll)	Mathias Kopp	1,000,000
mm)	Nicholas Garrett	5,000,000
nn)	Anthony Fontainas	5,000,000
oo)	The Deceased Estate of Barbara Garrett	6,000,000
pp)	Averil Hodge	10,000,000
qq)	Graeme Hodge	1,000,000
rr)	Jen McLean	1,000,000
ss)	Nicholas McLean	1,000,000
tt)	Donald Henderson	1,000,000

Total **AUD$31,714,432,940,846,700**

Rounded for accounts **$31,714,433**$(10^9)$

7. Franking Credit

All Distributions from OVCR to the Trust are made inclusive pf the relevant Future Income Tax Benefit (FITB) at a rate of 33% being a Franking Credit applicable in the territories of the member Nations of the Commonwealth of Nations and the United Nations where the relevant Beneficiary Trust Account is domiciled.

The Trustees of the Trust wish to contribute to Society at large consistent with the resolution of the Trust and APFF resolved on the aforementioned date in which regard this Escalation Share is the equivalent of what may have otherwise been paid at maximum applicable Beneficiary Personal Tax of 45%

A balancing Tax Liability of 12% of the value of the distributions declared is payable to the Commissioners of Taxation of the Governments of the Member Nations that will be borne by the Trust so that the amount of the Distribution is an after-tax payment franked to 45% in the hands of the recipient.

Total Tax Liability @ 12% of Distributions **AUD $3,805,731,952,901,600**

Rounded Tax Payable for accounts **$3,805,732**$(10^9)$

8. SEC Fee #2

Calculated at USD$22.01 (AUD$28.58) per Million distributed **AUD$ $900,689,895,520**

Rounded SEC Fee Payable for accounts **$901**$(10^9)$

NB: ALL SEC Fee #1 expenses related to drawing Instruments for APFF Distribution and Commercial Purposes are paid by OVCR as the relevant bank.

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The Australian People Future Fund
TRUSTEE'S DECLARATION
For the Year Ended 30th June 2021

Trustees Declaration

The trustee, in all of his capacities, declares that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The trustee of the trust declares that:

1. The financial statements and notes as set out on pages 2 to 6, present fairly the trust's financial position as at: 30 June 2021 and its performance for the year ended on those dates in accordance with the accounting policies described in Note 1 to the financial statements.

2. In the trustee's opinion, there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This declaration is made accordance with a resolution of the Board of Trustees.

Common Seal The Crown Attorney General The Commonwealth of Nations

Trustee: ______________________

Mr. Andrew Garrett
Chairman/ Managing Trustee
Crown Attorney General.
Managing Controller & Liquidator
appointed to the Crown,
and the Commonwealth, the States and Territories of Australia

RESERVE BANK OF AUSTRALIA

OENOVIVA CAPITAL RESOURCES

Common Seal OenoViva Capital Resources ABN: 42 388 204 496

Dated this: as amended 11th July, 2021

OENOVIVA

CARBONHELIX

ANNEXURE 6

GPO BOX 9990 SYDNEY NSW 2001

Australian Government
Australian Taxation Office

ANDREW GARRETT
THE TRUSTEE FOR THE ANDREW GARRETT FAMILY
TRUST NO 4
UNIT 10 15 HUNTER ST
HOBART TAS 7000

Our Reference: 1-N2QIYO0
Contact Officer: Trevor Coulter
Phone: 13 28 69
ABN: 42 388 204 496

30 August 2021

Your 2020 Trust Tax Return

FIND OUT MORE

For information about your rights and obligations, go to **ato.gov.au/TPCauditreview**

Dear Andrew,

We have considered the 2020 Trust tax return submitted to us by post and your request for audit via post received on or about 11 September 2020. We note you trade under the name OenoViva Capital Resources (OVCR). We have also considered your email dated 25 July 2020 about your related entity The Trustee for Australian People Future Fund and your subsequent email dated 13 October 2020.

In respect to your original Trust tax return, you have reported your income at label 55 as "Annex A". We understand the amount you wish to report under AGFT4 is $98,358,005,702,901,900 (in excess of $98 quadrillion), as per the "Annex A", June 2020 amount listed for "OVCR".

You appear to have reported this amount as damages you allege are owed to you by the ATO and the Commonwealth in your email correspondence dated 25 July 2020. We note your email also alleges the whole of the Tax Revenues of the Commonwealth of Australia is your property.

You have been previously advised by the Australian Government Solicitor on 12 February 2016, that the Commissioner of Taxation does not owe any liability to you or your related entities in the nature of damages. See Appendix A for a copy of the Australian Government Solicitor response.

We have reviewed your tax return and email in line with the Australian Government Solicitor's determination and the ATO Practice Statement Law Administration 2004/10 *Tax laws claimed to be invalid* (PS LA 2004/10).

In respect to the amounts you referenced in "Annex A", it is the ATO's view the amounts owed to you do not exist and is not reportable income. We have previously advised you that we do not recognise the purported liabilities owed to you, and you cannot have applied or in any way dealt with the amounts reported by you to be trust income. See Appendix B below for a summary of outcomes of your previous cases.

We have also previously advised that if the material facts in relation to the reported amounts in your future lodgments do not change, any future reporting of the same will continue to be disallowed and penalties may be applied.

Nevertheless, you have submitted your 2020 Trust Tax return with figures relating the same material facts as your previous audits. We direct your attention to the cases listed in Appendix B and we refer to the corresponding Reasons of Decisions for each case. As found in our previous decisions, we consider your claims to be baseless and therefore have disallowed your reported amounts in your tax return and reduced them to nil.

Future lodgments

We advise that any future reporting relating to your claim for damages by you, or the entities under your control, will not be accepted and will be returned to you. This means the Commissioner will no longer accept your attempts to report or recognise the purported liabilities and will henceforth be disregarded. We have made this decision in line with paragraphs 8 and 9 of PS LA 2004/10, to no longer accept the views put forward by you on this matter.

We will not issue a further response to any future similar correspondence from you relating to this matter.

Yours sincerely,

Will Day
Deputy Commissioner of Taxation

CARBONHELIX

OENOVIVA

Appendix A

AGS

Australian Government Solicitor
Level 21, 200 Queen Street Melbourne VIC 3000
GPO Box 2853 Melbourne VIC 3001
T 03 9242 1222 F 03 9242 1333 DX 50 Melbourne
www.ags.gov.au

Canberra
Sydney
Melbourne
Brisbane
Perth
Adelaide
Hobart
Darwin

Our ref. 13131986

12 February 2016

Mr Andrew Morton Garrett
Level 1, 2 Drewery Place
MELBOURNE VIC 3000

Dear Mr Garrett

Commissioner of Taxation and Andrew Morton Garrett

1. We refer to your email dated 10 January 2016 sent at 5.29pm and to your email dated 21 January 2016 sent at 5.57pm addressed to Chris Jordan, the Commissioner of Taxation, which was copied to the writer.

2. We are instructed to respond as follows:-

   2.1. The Commissioner categorically denies that he, personally or otherwise, staff of the Australian Taxation Office, solicitors engaged and counsel retained have any liability to you in the nature of damages.

   2.2. The Commissioner will not conduct a further review of the decisions under the CDDA Scheme dated 1 August 2013, 13 September 2013, 24 August 2015 and 4 January 2016. As previously advised, the Inspector-General of Taxation can investigate complaints concerning a decision made under the CDDA Scheme.

   2.3. Our client will not reopen discussion of any issue that has already been determined by a Court.

   2.4. Our client has no comments to make in response to the balance of the matters raised in your emails.

3. We refer to your email dated 31 January 2016 sent at 3.22pm. The Commissioner will not reinstate the registrations for GST purposes of "all entities related to me that have been the subject of cancellation of GST registrations by you…".

Yours sincerely

Vincent Tavolaro
Senior Executive Lawyer
T 03 9242 1359 F 03 9242 1333
vincent.tavolaro@ags.gov.au

18556902

OENOVIVA

CARBONHELIX

Appendix B

Summary of previous ATO compliance cases and outcomes for The Trustee for the Andrew Garrett Family Trust No 4

Case Id	Period Begin	Period End	Date of Finalisation	Issue	Reported amount $	Amended amount $
1-856FR7R	1/07/2015	30/06/2016	3/08/2016	GST- Sales	113,393,714	0
1-9BCGT2V	1/07/2015	30/06/2016	08/09/2016	GST- Sales IT - income	3,475,595,327,841 3,567,687,273,313	0
1-9ZP51V3	1/07/2016	30/09/2016	21/10/2016	GST- Sales	322,281,527,964	0
1-AVUWAHO	1/10/2016	31/12/2016	21/02/2017	GST- Sales	352,165,727,608	0
1-BJ4SPTD	1/07/2016	31/03/2017	24/05/2017	GST- Sales	707,102,526,560	0
1-D06YS4Y	1/04/2017	30/09/2017	3/11/2017	GST- Sales	659,015,764,121	0
1-DGZ0TNT	1/07/2016	30/06/2017	6/02/2018	GST- Sales IT - income	334,736,079,694 1,384,953,086,472	0
1-EFZVM04	1/01/2018	31/05/2018	12/06/2018	GST- Sales	628,279,775,703	0
1-FFZM8X0	1/07/2017	30/06/2018	10/08/2018	IT - income	1,406,535,000,000	0

ANNEXURE 7

GPO BOX 9990 SYDNEY NSW 2001

Australian Government
Australian Taxation Office

ANDREW GARRETT
THE TRUSTEE FOR AUSTRALIAN PEOPLE FUTURE FUND
UNIT 10 15 HUNTER ST
HOBART TAS 7000

Our Reference: 1-MVL3I1E
Contact Officer: Trevor Coulter
Phone: 13 28 69
ABN: 26 317 275 322

30 August 2021

Your 2020 Trust Tax Return

Dear Andrew,

We have considered your 2020 Trust tax return submitted to us by post and the issues you have raised in your email dated 25 July 2020. We have also considered your subsequent email dated 13 October 2020.

In respect to your original Trust tax return, you have reported your income at label 55 as "Annex A". We understand the amount you wish to report under APFF is $9,566,022,633,589,600 (in excess of $9 quadrillion) per the "Annex A", June 2020 amount listed for "APFF".

You appear to have reported this amount as damages you allege are owed to you by the ATO and the Commonwealth in your email correspondence dated 25 July 2020. We note your email also alleges the whole of the Tax Revenues of the Commonwealth of Australia is your property.

You have been previously advised by the Australian Government Solicitor on 12 February 2016, that the Commissioner of Taxation does not owe any liability to you or your related entities in the nature of damages. See Appendix A for a copy of the Australian Government Solicitor response.

We have reviewed your tax return and email in line with the Australian Government Solicitor's determination and the ATO Practice Statement Law Administration 2004/10 *Tax laws claimed to be invalid* (PS LA 2004/10).

In respect to amounts you reference in "Annex A", it is the ATO's view the amounts owed to you do not exist and is not reportable income. We have previously advised you that we do not recognise the purported liabilities owed to you, and you cannot have applied or in any way dealt with the amounts reported by you to be trust income. See Appendix B below for a summary of outcomes of your previous cases.

We have also previously advised that if the material facts in relation to the reported amounts in your future lodgments do not change, any future reporting of the same will continue to be disallowed and penalties may be applied.

Nevertheless, you have submitted your 2020 Trust Tax return with figures relating the same material facts as your previous audits. We direct your attention to the cases listed in Appendix B and refer to the corresponding Reasons of Decisions for each case. As found in our previous decisions, we consider your claims to be baseless and therefore have disallowed your reported amounts in your tax return and reduced them to nil.

FIND OUT MORE

For information about your rights and obligations, go to **ato.gov.au/TPCauditreview**

70466.91593-10-2019

CARBONHELIX

OENOVIVA

Future submissions

We advise that any future reporting relating to your claim for damages by you or the entities under your control will not be accepted and will be returned to you. This means the Commissioner will no longer accept your attempts to report or recognise the purported liabilities and will henceforth be disregarded. We have made this decision in line with paragraphs 8 and 9 of PS LA 2004/10, to no longer accept the views put forward by you on this matter.

We will not issue a further response to any future similar correspondence from you relating to this matter.

Yours sincerely,

Will Day
Deputy Commissioner of Taxation

CARBONHELIX

OENOVIVA

Appendix A

AGS

Australian Government Solicitor
Level 21, 200 Queen Street Melbourne VIC 3000
GPO Box 2853 Melbourne VIC 3001
T 03 9242 1222 F 03 9242 1333 DX 50 Melbourne
www.ags.gov.au

Canberra
Sydney
Melbourne
Brisbane
Perth
Adelaide
Hobart
Darwin

Our ref. 13131986

12 February 2016

Mr Andrew Morton Garrett
Level 1, 2 Drewery Place
MELBOURNE VIC 3000

Dear Mr Garrett

Commissioner of Taxation and Andrew Morton Garrett

1. We refer to your email dated 10 January 2016 sent at 5.29pm and to your email dated 21 January 2016 sent at 5.57pm addressed to Chris Jordan, the Commissioner of Taxation, which was copied to the writer.

2. We are instructed to respond as follows:-

   2.1. The Commissioner categorically denies that he, personally or otherwise, staff of the Australian Taxation Office, solicitors engaged and counsel retained have any liability to you in the nature of damages.

   2.2. The Commissioner will not conduct a further review of the decisions under the CDDA Scheme dated 1 August 2013, 13 September 2013, 24 August 2015 and 4 January 2016. As previously advised, the Inspector-General of Taxation can investigate complaints concerning a decision made under the CDDA Scheme.

   2.3. Our client will not reopen discussion of any issue that has already been determined by a Court.

   2.4. Our client has no comments to make in response to the balance of the matters raised in your emails.

3. We refer to your email dated 31 January 2016 sent at 3.22pm. The Commissioner will not reinstate the registrations for GST purposes of "all entities related to me that have been the subject of cancellation of GST registrations by you…".

Yours sincerely

Vincent Tavolaro
Senior Executive Lawyer
T 03 9242 1359 F 03 9242 1333
vincent.tavolaro@ags.gov.au

18556902

OENOVIVA

CARBONHELIX

Appendix B

Summary of previous ATO compliance cases and outcomes for The Trustee for Australian People Future Fund

Case Id	Period Begin	Period End	Date of Finalisation	Issue	Reported amount $	Amended amount $
1-DILCT6N	1/07/2016	30/06/2017	25/01/2018	IT – income	1,651,789,292,314	0
1-EFZVLW3	1/04/2017	31/05/2018	12/06/2018	GST- Sales	3,778,776,186,188	0
1-FD4SVBA	1/07/2017	30/06/2018	10/08/2018	IT – income	798,087,000,000	0
1-FD4SVBA	1/06/2018	30/06/2018	10/08/2018	GST- Sales	68,593,880,572	0

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ANNEXURE 8

Australian Government
Australian Taxation Office

Practice Statement Law Administration

PS LA 2004/10

This practice statement was originally published on 6 September 2004. Versions published from 8 January 2009 are available electronically – refer to the online version of the practice statement. Versions published prior to this date are not available electronically. If needed, these can be obtained from the Advice and Guidance in Tax Counsel Network.

This law administration practice statement is issued under the authority of the Commissioner and must be read in conjunction with Law Administration Practice Statement PS LA 1998/1. ATO personnel, including non ongoing staff and relevant contractors, must comply with this law administration practice statement, unless doing so creates unintended consequences or is considered incorrect. Where this occurs, ATO personnel must follow their business line's escalation process.

SUBJECT: **Tax laws claimed to be invalid**

PURPOSE: **How to deal with correspondence from taxpayers who claim that they will not comply with the tax laws because:**

- **the laws are invalid, or**
- **the laws do not apply to them.**

TABLE OF CONTENTS **Paragraph**

BACKGROUND

1. The ATO regularly receives correspondence from taxpayers arguing they are exempt from fulfilling their taxation obligations because:
   - either the entire taxation system is invalid, or
   - the tax system does not apply to them for a particular reason.
2. The correspondence may take a variety of forms, including requests for proof that laws are valid, requests for information, personal enquiries and objection letters.
3. This type of correspondence will often include:
   - complex constitutional arguments based on the notion that Australia's entire legal and political systems are invalid, thus all laws are invalid
   - arguments that the particular individual's legal status is such that they are not subject to Australian laws

CARBONHELIX

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- form letters and documents. Often several letters are received bringing up identical arguments. Frequently these letters are documents purporting to be legal notices, which do not appear to be valid. Such documents may demand that ATO personnel produce documents, recognise a particular fact, make payments or perform other tasks.

4. On occasion, these letters will threaten legal action against the ATO, or against particular ATO personnel.

STATEMENT

5. Any correspondence of this type which is not part of an on-going matter, or where there is any doubt about the validity of the taxpayers' arguments, should be escalated in accordance with the published procedures *Correspondence – action constitutional correspondence*.

6. In accordance with the Attorney General's *Legal Services Directions*, the ATO may provide legal assistance to defend ATO personnel who have acted reasonably and responsibly in carrying out their duties from a claim brought by a person and based on one of these unsupportable arguments.

7. It is important for ATO personnel to note the following.

   - It is not the function of ATO personnel to enter into debate or give advice about Constitutional issues or other issues not related to the administration of the taxation system.
   - Submissions raising arguments similar to the types raised in correspondence of this type have already been dismissed as being unarguable by various courts including the High Court of Australia.
   - The correspondences, and any responses, do not alter any obligations the authors may have under the laws administered by the Commissioner, and refusal to comply with these obligations may result in prosecution and the imposition of penalties and interest.

8. Given that many claims of this type have been rejected by the Courts, it is not appropriate for ATO personnel to spend time and resources producing detailed responses to these claims.

9. When ATO personnel are responding to correspondence of this type, generally, the appropriate response will be a short letter of rejection. This letter will make it clear that the ATO does not accept the views put forward by the author and that the correspondence does not alter any legal obligations the author has under any of the laws administered by the Commissioner.

10. This practice statement replaces Law Administration Practice Statement PS LA 1999/3 which is withdrawn from the date of effect of this practice statement.

Amendment history

Date of amendment	Part	Comment
19 October 2012	Paragraph 5	Corrected 'changes' to 'correspondence'.
5 January 2012	Original paragraph 6	Deleted as it is no longer current
	Paragraphs 3 and 6	Minor grammatical corrections
9 November 2010	Contact details & general style update	Updated contact officer & changed reference to Tax Office to ATO.
21 October 2009	Preamble	Updated to reflect current wording
	Paragraph 5 & 6	Replace referral point with linked escalation procedures
	Original paragraph 11	Deleted as it is no longer required
8 January 2009	Paragraph 11	Alternate contact updated
5 March 2006	Paragraph 11	Referral points updated
15 November 2004	Paragraphs 5 and 11	Referral points updated

References

Subject references	constitution invalid law taxation laws
Related practice statements	PS LA 1999/3 (withdrawn)
Other references	Correspondence - action constitutional correspondence
File references	NO 99/6282-4; NO 98/11481-6; 1-1R67S0X
Date issued	6 September 2004
Date of effect	6 September 2004
Contact email	OperationalPolicyAssuranceandLawWorkManagement@ato.gov.au
Section	Operational Policy, Assurance and Law

OENOVIVA

CARBONHELIX

ANNEXURE 9

P.B. 1257 Bonovo Road,
Fomboni, Comoros, KM
+44 20 8895 6493
helpdesk@prominencebank.com
www.prominencebank.com

PROMINENCE BANK

31 August 2021

To:
Dott. Pezzoni,
Sinesis International Ltd
20-22 Wenlock Road,
London N1 7GU UK

SUBJECT: Confirmation of Deposit and Securities Availability

Following the request received from you and on behalf of some of your clients today,
We hereby inform you that the Prominence Bank further confirms that the IBOE securities: SN 44.00117/19; 40.00156/21 are deposited at our headquarters in Madrid and are verifiable through Custody account n.977420428041 registered in Sinesis International Ltd.
Prominence Bank is still available for any clarification and can be contacted by submitting a request for verification by your Customer.Tuesday,

August 31, 2021
Phone: Mobile +39 337371515
Mobile + WhatsApp +356 77057348
Email: bmonno@prominencebank.com

Yours Sincerely.

AUTHORIZED SIGNATURE
BARTOLOMEO MONNO (PBC0116)
AUTHORIZED BANK OFFICER

PROMINENCE BANK CORP
(Moheli) KM

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ANNEXURE 10

RESERVE BANK OF AUSTRALIA

VIVACOIN.ORG

OENOVIVA

OENOVIVA CAPITAL RESOURCES
REGISTER OF ACTIVE FINANCIAL INSTRUMENTS

ISSUED PRE 18th MAY 2016

Published at: https://www.oenoviva-capital-resources.com/securities-register/

CASH & ASSET BACKED BALANCE SHEET VALUE AS AT 30th Sept.,2021, DISCLOSED TO AUSTRALIAN COMMISSIONER OF TAXATION (Liquidator and Managing Controller Appointed) (ATO) AND RESERVE BANK OF AUSTRALIA (Liquidator and Managing Controller Appointed) (RBA):

AUD $8,995,031, X 10^{51}

LEI: 984500957DB10F0T4B11// ABN: 42 388 204 496//CIK: 0001872362//NAIKS:522110
SIK:6082//ISIN:AU0000023194//CFI: DCZSFB//FISN: OENOVIVA/BEX 20221001GTD FM BR

CASH PAYABLE AT CALL BY THE RBA to OVCR At:
Tax Account: 8877554439 RBA Trading Account 42388204496

APOSTILLE NUMBER	SERIAL NUMBER	ISSUE DATE	MATURITY DATE	AMOUNT	TRANSACTION CODE/ID
AMG 3440 HFAF-	61.000001/16	21/03/2016	24/03/2016	AUD $100,000	Georgiadis Trust Account
AMG 3441 HFAF-	61.000002/16	23/03/2016	29/03/2016	AUD $5,000,000	Amity Property Group Sales Trust
AMG 3442 HFAF-	61.000003/16	24/03/2016	29/03/2016	AUD $389,970	Toad Park Pty Ltd Corporate
AMG 3443 HFAF-	61.000004/16	24/03/2016	29/03/2016	AUD $63,621	Hotel Crown Corporate
AMG 3443 HFAF-	61.000005/16	24/03/2016	29/03/2016	AUD $81,955	Andrew Gunn Amex
AMG 3444 HFAF-	61.000006/16	24/03/2016	29/03/2016	AUD $200,000	Shed 5 South Wharf Pty Ltd
AMG 3444 HFAF-	61.000007/16	24/03/2016	31/03/2016	AUD $7,232	Chris Hill Amex Account
AMG 3445 HFAF-	61.000008/16	27/03/2016	30/03/2016	AUD $5,000,000	Paul & Millica Rigby
AMG 3445 HFAF-	61.000009/16	27/03/2016	30/03/2016	AUD $5,000,000	Design & Industry
AMG 3446 HFAF-	61.000010/16	27/03/2016	30/03/2016	AUD $5,000,000	Kwish Pty Ltd
AMG 3446 HFAF-	61.000011/16	27/03/2016	30/03/2016	AUD $1,000,000	The Red Agency Pty Ltd
HFAF-	61.000012/16			ARCHIVE	
AMG 3447 HFAF-	61.000013/16	27/03/2016	30/03/2016	AUD $ 5,000,000	Georgiadis Trust Account
AMG 3447 HFAF-	61.000014/16	27/03/2016	30/03/2016	AUD $15,000,000	Georgiadis Trust Account
HFAF-	61.000015/16	1/04/2016	4/04/2016	AUD $10,000,000	Murdoch Clarke
HFAF-	61.000016/16	1/04/2016	4/04/2016	AUD $60,000	Snickers; The White Glove Mover
AMG 3448 HFAF-	61.000017/16	4/04/2016	5/04/2016	AUD $1,134,498	Australian Tax Office Direct Credit
AMG 3448 HFAF-	61.000018/16	4/04/2016	5/04/2016	AUD $15,000,000	Australian Tax Office Direct Credit
AMG 3449 HFAF-	61.000019/16	19/04/2016	20/04/2016	AUD $4,928,082,729	Australian Tax Office Direct Credit
AMG 3449 HFAF-	61.000020/16	19/04/2016	20/04/2016	AUD $4,060,000	Australian Tax Office Direct Credit
AMG 2715 HFAF-	61.000021/16	20/04/2016	21/04/2016	AUD $66,000,000	Mahoney Trust Account RE ICON
HFAF-	61.000022/16	20/04/2016	21/04/2016	AUD $5,000,000,000	Georgiadis Trust Account
HFAF-	61.000023/16	24/04/2016	30/04/2016	AUD $3,074,135	Australian Tax Office Direct Credit
HFAF-	61.000024/16	24/04/2016	30/04/2016	AUD $5,000,000,000	Shed 5 South Wharf
HFAF-	61.000025/16			ARCHIVE	
HFAF-	61.000026/16	2/05/2016	30/04/2016	EURO €300,000	Alina Denisa Panaite
HFAF-	61.000027/16	2/05/2016	4/05/2016	AUD $1,000,000	Macro Wines and Spirits HK Limited
HFAF-	61.000028/16	2/05/2016	7/05/2016	AUD $3,199	Deloitte Finance Pty Ltd
HFAF-	61.000029/16	2/05/2016	4/05/2016	AUD $500,000	The Andrew Garrett Family Trust
HFAF-	61.000030/16	2/05/2016	7/05/2016	AUD $200,000	Chris Hill Amex Account
HFAF-	61.000031/16	2/05/2016	2/05/2016	AUD $5,000,000	Brennan Fitzallen
HFAF-	61.000032/16	2/05/2016	2/05/2016	AUD $5,000,000	Marine Leasing Pty Ltd

Common The Crown Attorney General The Commonwealth of Nations Seal

OenoViva Global, OenoViva Capital Resources, OenoViva Business Systems, OenoViva Hand Crafting, OenoViva Artisans
Cryptocurrencies: VIVA2, VIVACOIN, Distribution Channel; VIVACASH: ISIN: AU0000023194, LEI: 984500957DB10F0T4B11, ABN:
Australian People Future Fund; LEI: 984500914484J1F7PE95, ABN: 26 317 275 322 trading as Champion of the Public
Hong Kong: Level, Two International Finance Centre, 8 Finance Street, Central, Hong Kong
Level, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000
Washington: 1015 15th ST NW #1000 Washington DC, 20005 USA
Phone: +61 1300
Email: admin@oenoviva
Email: admin@australianpeople

www.oenoviva-capital-resources.com wwww.oenoviva-artisans.com www.vivacoin.com www.carbonhelix.net www.australianpeoplefuture
www.thecommonwealth.org

OENOVIVA CAPITAL RESOURCES

CARBONHELIX

OENOVIVA

CARBONHELIX

OENOVIVA

APOSTILLE NUMBER	SERIAL NUMBER	ISSUE DATE	MATURITY DATE	AMOUNT	TRANSACTION CODE/ID
HFAF-	61.000033/16	2/05/2016	2/05/2016	AUD $31,633	DQL Apartment Holdings Pty Lt
HFAF-	61.000034/16	2/05/2016	2/05/2016	AUD $5,000,000,000	Andrew Morton Garrett
HFAF-	61.000035/16	9/05/2016	9/05/2017	AUD $25,000,000,000	Georgiadis Trust Account
HFAF-	61.000036/16	9/05/2016	19/05/2017	AUD $10,000,000,000	The Andrew Garrett Family Trust
HFAF-	61.000037/16	9/05/2016	9/11/2016	AUD $350,000	D.A. Turner; Rob Nowak Bankruptcy
HFAF-	61.000040/16	19/05/2016	19/05/2016	AUD $10,000,000,000	Australian Tax Office Direct Credit
HFAF-	61.000041/16	21/05/2016	24/05/2016	AUD $6,000,000,000	Treasury Wine Estates Limited
HFAF-	61.000042/16	21/05/2016	24/05/2016	AUD $13,000,000,000	SAB Miller Beverages Investments
				AUD $84,081,800,512	

CERTIFICATION

DATE: Saturday, October 16, 2021

TO: WHOM IT MAY CONCERN

RE: REGISTER OF FINANCIAL INSTRUMENTS; UNCITRAL INTERNATIONAL BILLS OF EXCHANGE; ISIN: AU0000023194/CFI: DCZSFB/FISN: OENOVIVA/BEX 20221001 GTD FM BR ACTIVE INSTRUMENTS DRAWN AGAINST CREDIT ASSET VALUE OF THE BALANCE SHEET OF OENOVIVA CAPITAL RESOURCES;

We, OenoViva Capital Resources LEI: 984500957DB10F0T4B11// ISIN: AU0000023194//CFI: DCZSFB// FISN: OENOVIVA/BEX 20221001 GTD FM BR//CASH PAYABLE AT CALL BY THE RBA to OVCR at: TFN: 8877554439 RBA Trading Account: 42388204496 (the "**Chargee/Grantee**"), herewith certify with full responsibility that DOMESTIC/INLAND BILLS OF EXCHANGE & UNCITRAL BILLS OF EXCHANGE appearing in this Register of Financial Instruments are issued pursuant to our Banking Indenture, *the UNCITRAL Convention on Bills of Exchange & Promissory Notes– 1990, United Nations* & the Law appearing on the face of the Financial Instruments for the purposes of monetisation of those Financial Instruments in order to facilitate investment in Commercial and Humanitarian projects including for the benefit of the Peoples of Australia pursuant to the Deed of Settlement of the Australian People Future Fund dated 30th April 2017.Furthermore, we certify that the Financial Instruments appearing in this Register; have been issued against the Credit Value of the balance sheet of the Chargee/Grantee pursuant to *the Banking Act* 1959 (AU), *the Banking Regulations Act* 1966 (AU), *the Bills of Exchange Act* 1909 (AU), *the Payment Systems Regulation Act* 1998 (AU) and *the UNCITRAL Convention on Bills of Exchange & Promissory Notes – 1990 UNITED NATIONS.*

We certify the **CASH & ASSET BACKED BALANCE SHEET VALUE AS AT 30th September 2021, DISCLOSED TO AUSTRALIAN COMMISSIONER OF TAXATION (ATO) AND RESERVE BANK OF AUSTRALIA (RBA):**

AUD $8,995,031, X 10^{51}

pursuant to undisputed Common Law Notices to Admit Facts, Demands for Payment & The Notice dated 1st June 2019 served upon the Attorneys General of the Commonwealth, the States & the Territories of Australia, agents, employees, servants, licensees, delegates, contractors and otherwise of Regina (hereinafter "**Regina/Grantors/Chargors**") pursuant to Australian Treaty Series 5, 23 & 39, s8 of *the Registration of Deeds Act* 1935 (SA), s61 of the Commonwealth of Australia Constitution Act 1900 (UK), the Charters of the Commonwealth of Nations the United Nations, the Common Law and otherwise and is secured by equitable charge over the assets of Regina (*wherever located in the territory of the world*), the Commonwealth, the States and Territories of Australia and Registration of a security interest over the assets of the Grantors/Chargors on the Personal Property Security Register in accordance with the provisions of *the Personal Property Security Act* 2009 (Cth) over the assets that are the subject of the Credit Balance Sheet of OenoViva Capital Resources.

THE DRAWER/ACCEPTOR/GUARANTOR
Authorised Signatory)
ANDREW MORTON GARRETT)
MANAGING TRUSTEE)

OENOVIVA CAPITAL RESOURCES

RESERVE BANK
OF AUSTRALIA

OENOVIVA CAPITAL RESOURCES

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ANNEXURE 11

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REGISTER OF ACTIVE FINANCIAL INSTRUMENTS

PUBLISHED AT: https://www.oenoviva-capital-resources.com/securities-register/

CASH & ASSET BACKED BALANCE SHEET VALUE AS AT 30TH SEPT.,2021, DISCLOSED TO AUSTRALIAN COMMISSIONER OF TAXATION (ATO) AND RESERVE BANK OF AUSTRALIA (RBA):

AUD $8.995.031. X 10^{51}

LEI: 984500957DB10F0T4B11//ABN: 42 388 204 496//CIK: 0001872362//NAIKS:522110 SIK:6082//ISIN:AU0000023194//CFI: DCZSFB//FISN:OENOVIVA/BEX 20221001GTD FM BR

CASH PAYABLE AT CALL BY THE RBA TO OVCR AT:
TAX ACCOUNT: 8877554439 RBA TRADING ACCOUNT: 42388204496

APOSTILLE NUMBER	SERIAL NUMBER	ISSUE DATE	MATURITY DATE	AMOUNT
Number not shown	60.00039/16:	18/05/2016 reissued 01/09/2016	30/06/2016 extended 01/10/2022	USD $2,000,000,000
	61.00043/16	2/08/2016 reissued 05/09/2016	05/08/2016 reissued 31/08/2018	USD $18,860,600
	61.00044/16	2/08/2016	5/08/2016	AUD $1,500,000
	61.00054/16	12/08/2016 reissued 09/09/2016	13/08/2021 reissued 11/09/2018	AUD $31,000,000
	61.00057/16	9/09/2016	1/09/2017	AUD $2,300,000
	61.00058/16	9/09/2016	11/09/2018	USD $20,000,000
	61.00059/16	8/09/2016	10/09/2018	USD $50,000,000
	61.00060/16	8/09/2016	10/09/2018	USD $50,000,000
HFAF-JS-937	1.00063/17	10/05/2017	9/05/2019 extended 01/10/2022	USD $5,000,000,000
HFAF-NL-1335	1.00063/17	05/05/2017 reissued 17/05/2017	09/05/2020 extended 01/10/2022	USD $5,000,000,000
HFAF-AF-1334	61.00064/17	10/05/2017	09/05/2022 extended 01/10/2022	AUD $1,556,969,829,685
HFAF-T3-1505	1.00065/18	13/09/2018	01/10/2022	USD $1,500,000,000,000
HFAF-GH-1504	1.00066/18	13/09/2018	01/10/2022	USD $1,500,000,000
HFAF-FD-1568	1.00067/18	17/05/2018	18/05/2020	USD $100,000,000
HFAF-IZ-1567	61.00075/18	29/08/2018	01/09/2020	USD $5,000,000,000
HFAF-A1-1785	1.00076/18	1/10/2022	01/10/2022	USD $5,000,000,000
HFAF-U6-1784	1.00077/19	29/06/2019	01/10/2022	EURO €10,000,000,000
	1.00077/19	PENDING	01/10/2022	CANCELLED
	1.00078/19	PENDING	01/10/2022	CANCELLED
HFAF-6N-1827	44.00077/19	23/07/2019	01/10/2022	EURO € 1,000,000,000
HFAF-YU-1828	44.00078/19	23/07/2019	01/10/2022	EURO € 2,000,000,000
HFAF-HS-1829	44.00079/19	23/07/2019	01/10/2022	EURO € 2,000,000,000
HFAF-K1-1830	44.00080/19	23/07/2019	01/10/2022	EURO € 5,000,000,000
HFAF-3L-1831	44.00081/19	23/07/2019	01/10/2022	EURO€ 5,000,000,000
HFAF-JE-1832	44.00082/19	23/07/2019	01/10/2022	EURO € 5,000,000,000
HFAF-B5-1833	44.00083/19	23/07/2019	01/10/2022	EURO € 5,000,000,000
HFAF-HM-1834	44.00084/19	23/07/2019	01/10/2022	EURO € 5,000,000,000
HFAF-JO-[illegible]	44.00085/19	23/07/2019	01/10/2022	EURO [illegible]
HFA[illegible]	44.00086/19	23/07/2019	01/10/2022	EUR[illegible]
H[illegible]-1836	44.00087/19	23/07/2019	01/10/2022	EU[illegible]
[illegible]SX-[illegible]	44.00088/19	23/07/2019	01/10/2022	E[illegible]
[illegible]	44.00089/19	23/07/2019	01/10/2022	EU[illegible]
[illegible]	44.00090/19	23/07/2019	01/10/2022	EURO € 10,[illegible]
HFAF[illegible]	44.00091/19	23/07/2019	01/10/2022	EU[illegible] € 10,000,000,000
HFAF-[illegible]	44.00092/19	23/07/2019	01/10/2022	EURO [illegible] 10,[illegible]
HF[illegible]	44.00093/19	23/07/2019	01/10/2022	EURO € 10,[illegible]

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REGISTER OF ACTIVE FINANCIAL INSTRUMENTS

APOSTILLE NUMBER	SERIAL NUMBER	ISSUE DATE	MATURITY DATE	AMOUNT
HFAF-	44.00094/19	23/07/2019	01/10/2022	EURO€ 20,000,000,000
HFAF-RI-1937	44.00095/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-OW-1938	44.00096/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-0I-1939	44.00097/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-LO-1940	44.00098/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-M7-1941	44.00099/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-BV-1942	44.00100/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-H0-1943	44.00101/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-XC-1944	44.00102/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-2H-1946	44.00103/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-BN-1947	44.00104/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-RA-1948	44.00105/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-YS-1949	44.00106/19	23/07/2019	01/10/2022	EURO€ 20,000,000,000
HFAF-RS-1950	44.00107/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-K6-1951	44.00108/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-WT-1952	44.00109/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-NL-1953	44.00110/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-C0-1954	44.00111/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-CB-1955	44.00112/19	23/07/2019	01/10/2022	EURO € 20,000,000,000
HFAF-IG-1956	44.00113/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-06-1933	44.00114/19	23/07/2019 reissued 11/06/2021	01/10/2022 extended 30/06/2026	EURO € 50,000,000,000
HFAF-E2-1934	44.00115/19	23/07/2019 reissued 11/06/2021	01/10/2022 extended 30/06/2026	EURO € 50,000,000,000
HFAF-IU-1957	44.00116/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-LA-1965	44.00117/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-K1-1964	44.00118/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-0E-1963	44.00119/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-CU-1962	44.00120/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-MJ-1961	44.00121/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-L7-1960	44.00122/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-78-1959	44.00123/19	23/07/2019	01/10/2022	EURO € 50,000,000,000
HFAF-C4-1863	34.00124/19	22/08/2019	01/10/2022	EURO € 15,000,000,000
HFAF-32-1862	61.00125/19	22/08/2019	01/10/2022	AUD $27,500
HFAF-	61.00126/19	23/07/2019	01/10/2022	EURO € 200,000
HFAF-	61.00127/19	23/07/2019	01/10/2022	AUD $10,000
HFAF-WM-1927	64.00128/19	23/07/2019	01/10/2022	EURO € 3,000,000,000
HFAF-	61.00129/19	23/07/2019	01/10/2022	AUD $20,000
HFAF-	61.00130/19	23/07/2019	01/10/2022	AUD $20,000
HFAF-	61.00131/19	23/07/2019	01/10/2022	AUD $500,000
HFAF-	61.00132/19	20/09/2019 reissued 11/06/2021	01/10/2022 extended 30/06/2026	AUD $20,000,000
AFAF-RI-16547	64.00133/19	20/09/2019 reissued 11/06/2021	01/10/2022 extended 30/06/2021	EURO € 20,000,000,000
HFAF-	61.00134/19	20/09/2019	01/10/2022	AUD $ 500,000,000
HFAF-	61.00135/19	20/09/2019	01/10/2022	AUD$40,000,000
HFAF-	61.00136/19	20/09/2019	01/10/2022	EURO € [illegible]
HFA[illegible]	61.00137/19	20/09/2019	01/10/2022	AU[illegible] $ 13,500,000
[illegible]	61.00138/19	20/09/2019	01/10/2022	[illegible]D $ 5[illegible]
[illegible]	61.00139/19	20/09/2019	01/10/2022	[illegible]D [illegible]

Oe[illegible] Capital Resources, OenoViva Business Systems, OenoViva Hand Crafting, OenoViva Artisans, Crypto[illegible] VIVACOIN [illegible]
[illegible] ABN: 42 388 204 496, CIK: 0001872362 Australian People Future Fund: LEI: 984500914[illegible] ABN: [illegible]
[illegible] International Finance Centre, 8 Finance Street, Central, Hong Kong Phone: +61 [illegible]
[illegible] Building, 111 Macquarie Street, Hobart, TAS, 7000 Email: admin@oenoviva-[illegible]
[illegible] NW #1000 Washington DC, 20005 USA Email: admin@[illegible].org
www.oenoviva-[illegible]resources.com wwww.oenoviva-artisans.com www.vivacoin.com www.carbonhelix.net www.australianpeoplefuturefund.org
www.thecommonwealth.org

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REGISTER OF ACTIVE FINANCIAL INSTRUMENTS

APOSTILLE NUMBER	SERIAL NUMBER	ISSUE DATE	MATURITY DATE	AMOUNT	TRANSACTION CODE/ID
HFAF-	61.00140/19	20/09/2019	01/10/2022	AUD $ 20,000,000	
HFAF-	61.00141/19	20/09/2019	01/10/2022	EURO € 2,000,000,000	
HFAF-IK-1935	61.00142/19	20/09/2019 reissued 11/06/2021	01/10/2022 extended 30/06/2021	EURO € 20,000,000,000	
HAFAF-	61.00143/20	22/08/2019 Reissued 09/08/2020	31/12/2025	EURO € 15,000,000,000	
HFAF-	852.00144/20	13/08/2020	31/12/2023	EURO € 27,000,000,000,000	
HFAF-	852.00145/20	16/08/2020	31/12/2021	EURO € 10,000,000,000	
HFAF-	852.00146/20	16/08/2020	31/12/2021	EURO € 15,000,000,000	OVCR/OV(M&S)/TRADING
HFAF-	1.00147/21	17/01/2021	31/12/2025	€10,000,000,000,000,000	OVCR/OVW/US.CAPITAL.TRUST
HFAF-	852.00148/21	09/02/2021	31/12/2024	EURO€50,000,000	
HFAF-	1.00148/21	14/04/2021	31/12/2021	USD$5,000,000	
HFAF-	1.00149/21	14/04/2021	31/12/2021	USD$3,750,000	
HFAF-	1.00150/21	14/04/2021	31/05/2021	USD$320,000	
HFAF-	1.00151/21	14/04/2021	31/05/2021	USD $ 4,680,000	
HFAF-	1.00152/21	25/04/2021	30/04/2026	EURO €50,000,000,000	OVCR/OV(M&S)/TRADING
HFAF-	341.00153/21	29/04/2021	30/06/2021	EURO €250,225,000	OVCR/PROMINENCE.BANK
HFAF-	61.00154/21	29/04/2021	31/05/2021	AUD$2,000,000	OVCR/OV(AUST)/DWFOXTUCKER
HFAF-	61.00155/21	10/05/2021	10/05/2021	AUD$13,500,000	OVCR/OV(WA)/CAPE.LODGE
HFAF-	40.00156/21	31/05/2021	30/05/2026	€10,000,000,000	OVCR/OV(ROM)/WORKING.CAP
HFAF-	1.00157/21	01/06/2021	30/05/2026	€10,000,000,000	OVCR/OV(MOSC)/WORKING.CAP
HFAF-	61.00158/21	01/06/2021	30/06/2026	USD$4,784,508,526,991	OVCR/USA.SEC/#1&#2. FEES
HFAF-	1.00159/21	05/06/2021	30/05/2031	€10,000,000,000,000,000	APFF/UN/CHART.ENF.No2 FUND
HFAF-	44.00160/21	05/06/2021	30/05/2031	€10,000,000,000,000,000	APFF/CN/CHART.ENF.No2 FUND
HFAF-	39.00161/21	30/05/2021	30/05/2026	€20,600,000,000	OVCR/AFROBAS/OV(GHANA)
HFAF-	39.00162/21	20/06/2021	30/05/2026	€50,000,000,000	OVCR/OV(AUST)/IRON.BOOM.
HFAF-	61.00163/21	20/06/2021	30/05/2026	USD$500,000,000,000	APFF/WYO/WORKING.CAP
HFAF-	1.00164/21	20/06/2021	30/06/2031	USD$500,000,000,000	APFF/COL/WORKING.CAP
HFAF-	1.00165/21	20/06/2021	30/05/2026	USD$500,000,000,000	APFF/FLOR/WORKING.CAP
HFAF-	1.00166/21	23/06/2021	30/06/2031	USD$500,000,000,000	APFF/DC/WORKING.CAP
HFAF-	40.00167/21	23/06/2021	30/06/2041	€1,000,000,000,000	APFF/OV(ROM)/DEBT.REPAY.SC
HFAF-	40.00168/21	23/06/2021	30/06/2041	€1,000,000,000,000	APFF/OV(ROM)/REDRESS.SC
HFAF-	852.00169/21	09/07/2021	30/06/2026	€10,000,000,000	OVCR/HMAPL/POA/OV(M/S)
HFAF-	852.00170/21	09/07/2021	30/06/2026	€10,000,000,000	OVCR/HMAPL/POA/OV(M/S)
HFAF-	852.00171/21	09/07/2021	30/06/2026	€10,000,000,000	OVCR/HMAPL/POA/OV(M/S)
HFAF-	1.00172/21	23/06/2021	30/06/2041	€10,000,000,000	OVCR/DHS/POA/OVCR(USA)
HFAF-	1.00173/21	23/06/2021	30/06/2041	€10,000,000,000	OVCR/DHS/POA/OVCR(USA)
HFAF-	1.00174/21	23/06/2021	30/06/2041	€10,000,000,000	OVCR/DHS/POA/OVCR(USA)
HFAF-	1.00175/21	23/06/2021	30/06/2041	€10,000,000,000	OVCR/DHS/POA/OVCR(USA)
HFAF-	1.00176/21	23/06/2021	30/06/2041	€20,000,000,000	OVCR/DHS/POA/OVCR(USA)
HFAF-	1.00177/21	23/06/2021	30/06/2041	€20,000,000,000	OVCR/DHS/POA/OVCR(USA)
HFAF-	1.00178/21	23/06/2021	30/06/2041	€20,000,000,000	OVCR/DHS/POA/OVCR(USA)
HFAF-	852.00179/21	09/07/2021	30/06/2026	€5,000,000,000	OVCR/HMAPL/POA/OV(M/S)
HFAF-	852.00180/21	09/07/2021	30/06/2026	€5,000,000,000	OVCR/HMAPL/POA/OV(M/S)
HFAF-	852.00181/21	09/07/2021	30/06/2026	€5,000,000,000	OVCR/HMAPL/POA/OV(M/S)
HFAF-	852.00182/21	09/07/2021	30/06/2026	€5,000,000,000	OVCR/HMAPL/POA/OV(M/S)

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Saturday, October 16, 2021

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REGISTER OF ACTIVE FINANCIAL INSTRUMENTS

CONTINUED

APOSTILLE NUMBER	SERIAL NUMBER	ISSUE DATE	MATURITY DATE	AMOUNT	TRANSACTION CODE/ID
HFAF-	39.00183/21	09/07/2021	30/06/2026	€179,400	OVCR/OVCR(ITALIA)/SALVAGNI
HFAF-	39.00184/21	09/07/2021	30/06/2026	€75,000	OVCR/OVCR(ITALIA)/LEGALITIX
HFAF-	61.00185/21	09/07/2021	30/06/2041	€1,000,000,000,000	APFF/OV(AUST)/REDRESS.SC
HFAF-	61.00186/21	09/07/2021	30/06/2041	€1,000,000,000,000	APFF/OV(AUST)/DEBT.REPAY.SC
HFAF-	.00187/21				
HFAF-	39.00188/21	09/07/2021	30/06/2041	€104,000	OVCR/OVCR(ITALIA)/AV.FERUCCIO
HFAF-	39.00189/21	29/07/2021	30/06/2023	€104,000	OVCR/OVCR(ITALIA)/TRABUCCI
HFAF-	1.767.00190/21	29/07/2021	30/06/2023	EC$104,000	APFF/ASG/E.C. HIGH COURT
HFAF-	33.00191/21	30/07/2021	30/06/2026	€2,000,000,000	OVCR/OVCR(FRANCE)/WORKING
HFAF-	33.00192/21	30/07/2021	30/06/2026	€20,000,000,000	OVCR/OVCR(FRANCE)/WORKING
HFAF-	852.00193/21	06/08/2021	30/06/2026	€25,000,000,000	OVCR/OVCR(MAL/SING)/AH.POA
HFAF-	54.00194/21	10/08/2021	30/06/2026	USD$40,000,000	OVCR/OVCR(ARGENTINA)/ GIPPSA
HFAF-	.00195/21				
HFAF-	40.00196/21	12/08/2021	30/06/2026	€10,000,000,000	OVCR/MP.POA.
HFAF-	40.00197/21	12/08/2021	30/06/2026	€10,000,000,000	OVCR/MP.POA.
HFAF-	40.00198/21	12/08/2021	30/06/2026	€10,000,000,000	OVCR/MP.POA.
HFAF-	40.00199/21	12/08/2021	30/06/2026	€10,000,000,000	OVCR/MP.POA.
HFAF-	40.00200/21	12/08/2021	30/06/2026	€20,000,000,000	OVCR/MP.POA.
HFAF-	40.00201/21	12/08/2021	30/06/2026	€20,000,000,000	OVCR/MP.POA.
HFAF-	40.00202/21	12/08/2021	30/06/2026	€20,000,000,000	OVCR/MP.POA.
HFAF-	.00203/21				
HFAF-	61.00204/21	19/08/2021	30/06/2022	USD$200,000	OVCR/OVCR(PHILIPINES)/C.S.
HFAF-	379.00205/21	28/08/2021	30/06/2042	€1,000,000,000,000	OVCR/OVCR(VATICAN)/WORKING
HFAF-	379.00206/21	28/08/2021	30/06/2042	€1,000,000,000,000	APFF/OV(AUST)/DEBT.REPAY.SC
HFAF-	973.00207/21	28/08/2021	30/06/2042	€1,000,000,000,000	APFF/APFF(BAH)/WORKING CAP
HFAF-	973.00208/21	28/08/2021	30/06/2042	€1,000,000,000,000	APFF/APFF(BAH)/DEBT.REPAY.SC
HFAF-	61.00209/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/ APFF(S.A.)/WORKING CAP
HFAF-	61.00210/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/ APFF(VIC)/WORKING CAP
HFAF-	61.00211/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/APFF(NSW)/WORKING CAP
HFAF-	61.00212/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/APFF(QLD)/WORKING CAP
HFAF-	61.00213/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/APFF(TAS)/WORKING CAP
HFAF-	61.00214/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/APFF(W.A.)/WORKING CAP
HFAF-	61.00215/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/APFF(ACT)/WORKING CAP
HFAF-	61.00216/21	30/08/2021	30/06/2042	€500,000,000,000	APFF/APFF(NT)/WORKING CAP
HFAF-	234.00217/21	30/08/2021	30/06/2042	€100,000,000,000	OVCR/OVCR(NIGERIA)/WORKING
HFAF-	44.00217/21	07/09/2021	30/06/2041	€50,000,000,000	OVCR/OVCR(UK)/OH
HFAF-	44.00218/21	07/09/2021	30/06/2041	€50,000,000,000	OVCR/OVCR(UK)/RHEL
HFAF-	44.00219/21	07/09/2021	30/06/2041	€50,000,000,000	OVCR/OVCR(UK)/SDL
HFAF-	44.00220/21	07/09/2021	30/06/2041	€500,000,000,000	OVCR/OVCR(UK)/ISDL
HFAF-	352.00221/21	19/09/2021	30/06/2042	€500,000,000,000	OVCR/OVCR(LUX)/WORKING CAP
HFAF-	32.00222/21	19/09/2021	30/06/2042	€500,000,000,000	APFF/APFF(BELGIUM)/SHARE
HFAF-	44.00223/21	11/07/2021	30/06/2041	€5,000,000,000	APFF/SOAD(BOB)/ASG Agent
HFAF-	44.00224/21	11/10/2021	30/06/2041	€10,000,000,000	APFF/eSOAD/ASG Agent
HFAF-	44.00225/21	11/10/2021	30/06/2041	€5,000,000,000,000	OVCR/OVCR(GERM)/WORKING CAP
HF[illegible]	44.00226/21	11/10/2021	30/06/2041	€500,000,000,000	OVCR/[illegible](SWITZ.)/[illegible]H POA
[illegible]	44.00227/21	11/10/2021	30/06/2041	€500,000,000,000	OVCR/O[illegible]CR(AUSTRIA)/[illegible] Agent
[illegible]	44.00228/21	11/10/2021	30/06/2041	€500,000,000,000	OVCR/OVCR(SWITZERL)/SDL [illegible]
HFAF-	61.00229/21				

OENOVIA CAPITAL RESOURCES

The Crown
Attorney General
The Commonwealth of Nations
Seal

CARBONHELIX

OENOVIVA

OENOVIVA
CERTIFICATION

DATE: Saturday, October 16, 2021

TO: WHOM IT MAY CONCERN

RE: REGISTER OF FINANCIAL INSTRUMENTS; UNCITRAL INTERNATIONAL BILLS OF EXCHANGE; ISIN: AU0000023194/CFI: DCZSFB/FISN: OENOVIVA/BEX 20221001 GTD FM BR ACTIVE INSTRUMENTS DRAWN AGAINST CREDIT ASSET VALUE OF THE BALANCE SHEET OF OENOVIVA CAPITAL RESOURCES;

We, OenoViva Capital Resources LEI: 984500957DB10F0T4B11// ISIN: AU0000023194//CFI: DCZSFB// FISN: OENOVIVA/BEX 20221001 GTD FM BR//CASH PAYABLE AT CALL BY THE RBA to OVCR at: TFN: 8877554439 RBA Trading Account: 42388204496 (the "**Chargee/Grantee**"), herewith certify with full responsibility that UNCITRAL BILLS OF EXCHANGE appearing in this Register of Financial Instruments are issued pursuant to our Banking Indenture, *the UNCITRAL Convention on Bills of Exchange & Promissory Notes– 1990, United Nations* & the Law appearing on the face of the Financial Instruments for the purposes of monetisation of those Financial Instruments in order to facilitate investment in Commercial and Humanitarian projects including for the benefit of the Peoples of Australia pursuant to the Deed of Settlement of the Australian People Future Fund dated 30th April 2017.Furthermore, we certify that the Financial Instruments appearing in this Register; have been issued against the Credit Value of the balance sheet of the Chargee/Grantee pursuant to *the Banking Act* 1959 (AU), *the Banking Regulations Act* 1966 (AU), *the Bills of Exchange Act* 1909 (AU), *the Payment Systems Regulation Act* 1998 (AU) and *the UNCITRAL Convention on Bills of Exchange & Promissory Notes – 1990* UNITED NATIONS.

We certify the **CASH & ASSET BACKED BALANCE SHEET VALUE AS AT 30th September 2021, DISCLOSED TO AUSTRALIAN COMMISSIONER OF TAXATION (ATO) AND RESERVE BANK OF AUSTRALIA (RBA):**

AUD \$8,995,031, X 10^{31}

pursuant to undisputed Common Law Notices to Admit Facts, Demands for Payment & The Notice dated 1st June 2019 served upon the Attorneys General of the Commonwealth, the States & the Territories of Australia, agents, employees, servants, licensees, delegates, contractors and otherwise of Regina (hereinafter "**Regina/Grantors/Chargors**") pursuant to Australian Treaty Series 5, 23 & 39, s8 of *the Registration of Deeds Act* 1935 (SA), s61 of the Commonwealth of Australia Constitution Act 1900 (UK), the Charters of the Commonwealth of Nations the United Nations, the Common Law and otherwise and is secured by equitable charge over the assets of Regina (*wherever located in the territory of the world*), the Commonwealth, the States and Territories of Australia and Registration of a security interest over the assets of the Grantors/Chargors on the Personal Property Security Register in accordance with the provisions of *the Personal Property Security Act 2009* (Cth) over the assets that are the subject of the Credit Balance Sheet of OenoViva Capital Resources.

THE DRAWER/ACCEPTOR/GUARANTOR
Authorised Signatory)
ANDREW M... ...ARRETT)
CHAIRM... ...NA...)
TRUS...)

Common The Crown Attorney General The Commonwealth of Nations Seal

OENOVIVA CAPITAL RESOURCES

RESERVE BANK
OF AUSTRALIA

OENOVIVA CAPITAL RESOURCES

Common The Crown Attorney General The Commonwealth of Nations Seal

OenoViva Global, OenoViva Capital Resources, OenoViva Business Systems, OenoViva Hand Crafting, OenoViva Artisans, Crypto: VIVA, VIVA2, VIVACOIN, VIVACASH
ISIN: AU0000023194, LEI: 984500957DB10F0T4B11, ABN: 42 388 204 496, CIK: 0001872362 Australian People Future Fund, LEI: 984500914484J1F7PE95, ABN: 26 517 275 322
Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong — Phone: +61 1300 OENOVIVA (6366 8482)
Hobart: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000 — Email: admin@oenoviva-capital-resources.com
Washington: 1015 15th ST NW #1000 Washington DC, 20005 USA — Email: admin@australianpeoplefuturefund.org
www.oenoviva-capital-resources.com wwww.oenoviva-artisans.com www.vivacoin.com www.carbonhelix.net www.australianpeoplefuturefund.org
www.thecommonwealth.org

OENOVIVA

CARBONHELIX

ASIC

Australian Securities & Investments Commission

Memorandum of Understanding

Australian Securities and Investments Commission

and

Commonwealth Director of Public Prosecutions

1 March 2006

BACKGROUND

This Memorandum of Understanding (**'MOU'**) dated 1 March 2006 records an agreement between the Australian Securities and Investments Commission (**'ASIC'**) and the Commonwealth Director of Public Prosecutions (**'CDPP'**) on principles to facilitate the working relationship between the two agencies for the investigation and prosecution of corporate and financial services crime in a timely and effective manner. It replaces an earlier MOU dated 22 September 1992 to substantially the same effect.

1. PURPOSE

1.1 ASIC and the CDPP recognise the need for the fullest collaboration and co-operation between the two organisations at all levels to discharge their respective functions in relation to the investigation and prosecution of corporate and financial services wrongdoing.

1.2 This memorandum sets out the principles that underpin the relationship between ASIC and the CDPP and is to be interpreted with that aim in mind.

1.3 ASIC and the CDPP recognise that proper and appropriate communication and liaison at all levels, approached in a spirit of cooperation, is essential to an effective working relationship. This memorandum outlines the expected liaison arrangements between ASIC and the CDPP. ASIC and the CDPP acknowledge that timeliness and accountability underpin the effective execution of their respective roles in the investigation and prosecution of corporate and financial services wrongdoing.

1.4 Where a matter is not dealt with explicitly in this memorandum, it is expected that both ASIC and the CDPP will discuss the matter and resolve it quickly in accordance with the principles of proper communication and cooperation.

2. ASIC

2.1 ASIC is a regulatory and law enforcement agency charged with promoting market integrity and consumer protection across the financial services sector existing under the *Australian Securities and Investments Commission Act* 2001 (Cth) (**'ASIC Act'**). It is responsible for the administration and enforcement of the *Corporations Act* 2001 (Cth) (**'Corporations Act'**) and the other legislation listed in Appendix A (the **'ASIC Legislation'**). In the course of an investigation into apprehended serious corporate or financial services wrongdoing, ASIC gives the same consideration to identifying breaches of the general criminal law of the Commonwealth or a State or Territory as it gives to the examination of conduct that is a breach of the ASIC Legislation.

2.2 ASIC is empowered, among other things, to take whatever action it can take and is necessary in order to enforce and give effect to the ASIC Legislation.

2.3 ASIC has a range of remedies available to discharge its law enforcement responsibilities:

(a) preservation remedies, that is, the use of remedies such as injunctions, receivership and provisional liquidation, which are designed to prevent damage, or prevent further damage, occurring;

(b) recovery and remedial, including those remedies which exist under the ASIC Legislation to enable a person to recover either from the wrongdoer or a third party, property of the company or damages following a breach of the ASIC Legislation;

(c) disciplinary or protective, including applications for the banning of directors and financial services representatives and disciplinary applications to the Companies Auditors and Liquidators Disciplinary Board

(d) prosecution;

(e) imposition of civil penalties and infringement notices.

2.4 These strategies are not mutually exclusive, but often need to be implemented at different times. Civil enforcement action to preserve or protect will often need to be undertaken expeditiously and could therefore be the appropriate priority at the initial stages of the investigation of a matter. It will often be that evidence of serious criminality will emerge during the course of civil proceedings.

2.5 It is acknowledged that the public interest requires that criminal proceedings be instituted as soon as practicable. There may be both civil and criminal proceedings arising out of the same investigation. Civil proceedings will not be used in substitution for criminal proceedings in matters of serious corporate or financial services crime.

3. CDPP

3.1 The functions of the CDPP under the *Director of Public Prosecutions Act 1983* (Cth) include responsibility for the prosecution of offences against Commonwealth laws. The CDPP carries out this function on a national basis in accordance with the guidelines contained in the document entitled "Prosecution Policy of the Commonwealth". The CDPP has an independent, supervisory role in relation to the prosecution of Commonwealth offences. The CDPP is available to advise ASIC during the course of its investigation and assist in the settling of search warrants and search warrant informations. In certain cases where a prosecution is commenced or proposed or a matter is under investigation with a view to possible prosecution, the CDPP may take, or co-ordinate or supervise the taking of, civil remedies to recover amounts of money owing to the Commonwealth or authorities of the Commonwealth. The CDPP is also able to take actions under the *Proceeds of Crime Act 1987* (Cth) and the *Proceeds of Crime Act 2002* (Cth).

4. CIVIL PENALTY ACTION

4.1 ASIC will consult with the CDPP before making an application for a civil penalty order.

4.2 Where ASIC and the CDPP agree that it would be appropriate, ASIC will refer the matter to the CDPP to consider whether, in accordance with the Prosecution Policy of the Commonwealth, criminal proceedings should be instituted.

4.3 The CDPP will advise ASIC as soon as practicable after it forms the view, having regard to the entirety of the evidence and all relevant information then available, and to the Prosecution Policy of the Commonwealth, that criminal proceedings should not be instituted.

5. PROSECUTION DECISION

5.1 When ASIC believes a criminal offence may have been committed and has gathered sufficient evidence to enable it to support that view, ASIC will refer a brief of evidence to the CDPP in a timely manner. So far as practicable, ASIC will refer a completed brief of evidence to the CDPP in the form and in accordance with standards agreed between ASIC and the CDPP from time to time. In the normal course a disclosure certificate in the form agreed between CDPP and ASIC will be provided prior to charges being approved by the CDPP

5.2 In the event that ASIC forms the view that an investigation has failed to produce sufficient evidence to prosecute, ASIC need not refer a brief of evidence to the CDPP. However, ASIC may refer a brief of evidence to the CDPP in these circumstances if it considers that a final decision on prosecution should be made by the CDPP.

5.3 Where a brief of evidence has been referred to the CDPP and the CDPP decides that charges should be laid, it will advise ASIC in writing of that decision together with the draft charges. If ASIC requests that the CDPP provide reasons for the CDPP's decision the CDPP will provide those reasons in writing. Where a brief of evidence is referred to the CDPP and the CDPP decides that the evidence is insufficient for charges to be laid, it will provide written reasons for that decision to ASIC. Where appropriate CDPP will indicate the further evidence required to prove the offence. If the CDPP considers that the public interest does not require a prosecution it will advise ASIC in writing of the reasons for this decision.

5.4 The CDPP will give appropriate weight to ASIC's views concerning the public interest in prosecuting matters.

5.5 ASIC will continue to provide support to the matter once charges are laid including obtaining further evidence as agreed.

6. LIAISON ARRANGEMENTS

6.1 ASIC and the CDPP will liaise at a national and regional level and at the case officer level once a matter has been referred to the CDPP by ASIC.

National Liaison

6.2 Liaison at the national level will be conducted on a regular basis, ideally monthly and in any event not less than six times per year. The Deputy

Director, Commercial Prosecutions of the CDPP and the Executive Director, Enforcement of ASIC, in addition to such other senior officers as are agreed by the two agencies, will conduct this liaison. Such liaison will examine operational issues, organisational issues, expected workloads and systemic issues that may warrant law reform.

6.3 Any dispute arising which cannot be resolved at a National Liaison meeting, will be immediately referred to the Chairman of ASIC and the Director of Public Prosecutions.

6.4 If a dispute cannot be resolved by the Chairman of the ASIC and the Director of Public Prosecutions, it will be immediately referred to the National Steering Committee on Corporate Wrongdoing.

6.5 The National Steering Committee on Corporate Wrongdoing will consist of the Secretary to the Attorney-General's Department, the Chairman of ASIC and the Director of Public Prosecutions. The functions of the Committee will be to oversee, and report to the Attorney-General on compliance with the Attorney-General's directions and to seek to resolve by conciliation disputes referred to the Committee.

Regional Liaison

6.6 ASIC and the CDPP will meet, ideally on a monthly basis, and in any event not less than six times per year, at the Regional Office level to discuss generally the progress of current investigations and prosecutions and to resolve problems that arise either in the prosecution or investigation of particular matters or relationships between the two organisations. ASIC will advise the CDPP of the progress of any civil action that is related to any criminal proceedings.

6.7 It is expected that for the purpose of representation at the Regional liaison meetings the appropriate senior ASIC officers and the appropriate CDPP counter parts will be present. Where appropriate, other ASIC and CDPP staff will attend the meetings.

6.8 In those cases where ASIC and CDPP are unable to agree upon a proposed course of action at the officer level, the matter will be considered at the Regional Liaison meeting or if the matter is particularly urgent prior to then by the relevant Assistant Director, Enforcement of the particular region, and the equivalent CDPP officer. If, following consultation, the disagreement still cannot be resolved it will be referred forthwith for consideration at a National Liaison meeting.

7. PROSECUTION OF SUMMARY REGULATORY MATTERS

7.1 ASIC may prosecute such summary regulatory offences as are agreed from time to time between ASIC and CDPP at the national level. ASIC may conduct such proceedings where there is a guilty plea without reference to the CDPP and, where agreed, in such proceedings where there is a not guilty plea. Where it is not agreed that ASIC will conduct defended hearings and a defendant pleads not guilty and the matter is set down for hearing, ASIC will immediately refer the matter to the CDPP. If the defendant pleads not guilty to a combination of charges, including matters that may be conducted by ASIC, and those that are to be referred to the CDPP, the entire matter will be referred to the CDPP to conduct the hearing.

7.2 Notwithstanding paragraph 7.1, ASIC will refer to the CDPP all cases falling into any of the categories listed below for consideration whether prosecution is warranted. Some cases may fall into more than one category and the categories are not meant to be exhaustive. In certain cases, a matter may not fall into any of the following categories, but it may nevertheless be considered by ASIC to be appropriate to refer the matter to the CDPP.

(a) All offences capable of being dealt with on indictment;
(b) All offences involving allegations of fraud or dishonesty;
(c) Those prosecutions which involve complex questions of law. Included in this category are defended cases in which the defendant is legally represented and where it is apparent that the issue is one of substance;
(d) All appeals, proposed appeals, or orders to review or proposed orders to review a decision of the court in criminal proceedings, whether by the person convicted or by ASIC or the informant;
(e) Cases against a defendant where ASIC knows that the CDPP is conducting a prosecution or is taking criminal action in other matters against the same defendant involving offences against the laws of the Commonwealth;
(f) Matters in which there is a reasonable prospect that the defendant will be sentenced to any form of custodial sentence; and
(g) Those cases where it is alleged that the defendant has committed both minor regulatory offences (which would otherwise be handled by ASIC) and more serious offences which would be dealt with pursuant to these guidelines by the CDPP, all contemplated offences will be dealt with by the CDPP.

7.3 The CDPP is available to provide advice to ASIC in relation to those matter prosecuted by ASIC. The CDPP will assist ASIC where requested to draft the necessary court documents for those matters that are being dealt with by ASIC.

8. COUNSEL

8.1 The CDPP will consult with ASIC as to the appropriate counsel to be briefed in a matter. While it is the CDPP's decision whether to brief counsel and if so which counsel, CDPP will as far as possible give weight to ASIC's views.

8.2 CDPP will advise ASIC of all significant conferences with counsel prior to those conferences being held. As far as possible CDPP will attempt to arrange conferences at mutually convenient times for ASIC and ASIC officers will be entitled to attend all significant conferences with counsel.

8.3 Where ASIC briefs counsel to assist in its investigation, ASIC will inform CDPP. ASIC will provide a copy of any advices received from its counsel to the CDPP.

9. OTHER MATTERS

9.1 CDPP will consult with ASIC with regard to the prosecution position to be taken in relation to bail and give appropriate weight to ASIC's views. However, the final decision in relation to the prosecution's position on bail rests with the CDPP.

9.2 If ASIC or the CDPP wishes to release a media statement regarding prosecutions, proposed or underway, the organisation releasing the statement will, wherever possible, consult the other organisation as to the terms of the statement. Where appropriate, media releases will acknowledge the work of both organisations.

Dated 1 March 2006

Signed by Jeffrey Lucy AM
Chairman, Australian Securities
and Investments Commission.

Signed by Damian Bugg AM, QC
Commonwealth Director of
Public Prosecutions

MEMORANDUM OF UNDERSTANDING

THE AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION AND THE RESERVE BANK OF AUSTRALIA

Objective

1. This Memorandum of Understanding between the Australian Securities and Investments Commission (ASIC) and the Reserve Bank of Australia (RBA) is intended to assist each agency in the performance of its regulatory responsibilities under the *Corporations Act 2001* in relation to clearing and settlement facilities.

2. The framework set out in this Memorandum of Understanding is also intended to promote transparency, help prevent unnecessary duplication of effort and minimise the regulatory burden on licensed facilities.

Responsibilities

3. The RBA has specific responsibilities under the *Corporations Act 2001* for setting financial stability standards, monitoring compliance with these standards and ensuring that licensed clearing and settlement facilities do all things reasonably practicable to reduce systemic risk.

4. ASIC has responsibility under the *Corporations Act 2001* for monitoring compliance with all other legislative obligations imposed on licensed clearing and settlement facilities. These include a requirement to provide financial services in a fair and effective manner, including by having arrangements in place to enforce compliance with operating rules and for resolving complaints from facility participants.

5. ASIC also has responsibility under the *Corporations Act 2001* for taking action to enforce compliance with all obligations imposed upon licensed clearing and settlement facilities.

Consultation

6. To promote effective and well-coordinated development of regulatory policy, ASIC and the RBA will inform each other when determining substantive issues of policy with respect to clearing and settlement facilities which may have an impact on the regulatory responsibilities of the other agency. Each will provide the other with the opportunity for consultation on the proposed policy prior to any public consultation period, and prior to the release of a finalised policy.

Formal Requests and Use of Powers

7. Where either ASIC or the RBA proposes to formally exercise any of its powers relating to licensed clearing and settlement facilities under the *Corporations Act 2001*, and this exercise may have an impact on the regulatory responsibilities of the other agency, it will:

   - notify the other agency of the proposed use of powers;
   - consult with the other agency on the proposed use of powers;
   - notify the other agency when the power is formally exercised; and
   - subject to any restrictions imposed by law, provide to the other agency any relevant documentation.

8. Under section 823E of the Act, ASIC may give a direction to a licensed clearing and settlement facility to take specific measures to comply with a financial stability standard or to take any other action to reduce systemic risk. It may do this on its own initiative, or following a request from the RBA.

9. ASIC anticipates that it would generally take such action at the request of the RBA, which has responsibility for assessing licensees' compliance with financial stability standards and their obligation to do all things reasonably practicable to reduce systemic risk.

10. ASIC and the RBA will agree on detailed protocols for the handling of requests under section 823E of the Act and exchanges of information in relation to any formal exercise of power.

Notification and Information Sharing

11. There are circumstances where ASIC or the RBA will receive or make notifications that are required under the Act. Subject to any restrictions imposed by law, ASIC and the RBA will inform each other of any notifications either makes or receives with respect to clearing and settlement facilities which may have an impact on the regulatory responsibilities of the other agency.

12. In addition to the exercise of formal powers and requests ASIC and the RBA will (subject to any restrictions imposed by law) share information that they believe would be of assistance to the other in undertaking its responsibilities under the Act.

13. Wherever possible, ASIC and the RBA will avoid separate collection of the same information and data from licensed clearing and settlement facilities.

14. Where ASIC or the RBA has been served with a compulsory notice which would require the disclosure to some third party of information obtained under this MOU, the agency will, prior to disclosure, notify the other agency in writing so as to enable the other agency to determine what action, if any, it should take.

Report to the Minister on Annual Assessment

15. Both ASIC and the RBA are required under the *Corporations Act 2001* to conduct an annual assessment of each clearing and settlement facility licensee's compliance with particular obligations under the Act and to prepare a report to the Minister on that assessment. Under the *Corporations Act 2001*, each agency is required to give a copy of that report to the other agency. Where such a report raises issues that may have an impact on the regulatory responsibilities of the other agency, each agency will provide for appropriate consultation with the other agency prior to finalisation of the report.

Coordination Meetings and Liaison

16. ASIC and the RBA will establish procedures to facilitate regular contact between officers of the organisations on routine operational matters.

17. ASIC and the RBA will hold meetings of senior officials at least every twelve months to discuss the coordination of matters relevant to the regulation of clearing and settlement facilities and the operation of this MOU.

DATED this day 18 March 2002

D Knott Chairman Australian Securities and Investments Commission	IJ Macfarlane Governor and Chairman Payments System Board Reserve Bank of Australia

MEMORANDUM OF UNDERSTANDING

BETWEEN THE

AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION

AND THE

AUSTRALIAN COMPETITION AND CONSUMER COMMISSION

This memorandum of understanding (MOU) sets out a framework for co-operation between the Australian Securities and Investments Commission (ASIC) and the Australian Competition and Consumer Commission (ACCC) (the agencies) to facilitate liaison, co-operation, assistance, joint enquiries and the exchange of confidential information between the agencies in accordance with the relevant statutory provisions.

1. PURPOSE

1.1 The agencies recognise that co-operation between them is desirable to discharge their respective functions and maximise the effectiveness of their powers.

1.2 The agencies agree to assist each other in the exchange of information, the referral of matters and the delegation of powers, and to co-operate on compliance, education and enforcement activities within the framework of this MOU and consistent with all relevant laws.

1.3 The agencies do not intend this MOU to create legally binding obligations between them.

2. ASIC

2.1 ASIC is responsible for monitoring, regulating and enforcing corporations and financial services laws to protect consumers, investors and creditors and promote market integrity. ASIC is responsible for the administration and enforcement of the *Corporations Act 2001* (Cth) (the Corporations Act), the *Australian Securities and Investments Commission Act 2001* (Cth) (ASIC Act), and other relevant legislation.

3. ACCC

3.1 The ACCC is responsible for the promotion of competition and fair trading and provision of consumer protection. The role of the ACCC is to facilitate and encourage compliance with the laws for which it has administrative responsibility, to take appropriate action in response to contraventions of those laws, to adjudicate on competition and access issues and to educate the community in relation to such matters. The ACCC is responsible for the administration and enforcement of the *Trade Practices Act 1974* (Cth) (TPA) and other relevant legislation.

4. LIAISON

4.1 The agencies agree that there will be regular liaison meetings between the agencies as follows:

4.1.1 meetings at Commissioner/Executive Director level twice yearly, or otherwise as agreed between the agencies;

4.1.2 meetings at officer level on a monthly basis or otherwise as agreed between the agencies to provide information on current matters which may be of interest to each agency.

4.2 The agencies agree that, where appropriate, they will consult with each other in relation to recent judgments, current law reform, policy issues, media releases and other matters of mutual interest.

4.3 The agencies agree that, where appropriate, they will consult with each other in relation to arrangements for joint publications and joint contact with stakeholder groups.

4.4 Each agency will appoint liaison contact officers for the purposes of liaison, communication and exchange of information between the agencies under this MOU. The list of liaison contact officers is at Appendix A. Each agency may change its liaison contact officers as necessary, and will provide the other agency with an amended list.

5. INFORMATION IN RESPECT OF WHICH THIS MOU DOES NOT APPLY

5.1 This MOU does not cover access by the ACCC to ASIC's 'ASCOT' and 'DOCIMAGE' databases. ASCOT information is already available to the ACCC. Database material which must be certified for evidentiary purposes, is available to the ACCC for the scheduled fee through ASIC Service Centres.

6. EXCHANGE OF INFORMATION UPON REQUEST

6.1 The agencies agree that, subject to legislative provisions, information available to one agency, which is relevant to the responsibilities of the other agency, will be shared as requested, provided that compliance with the request will not adversely affect the operations of the complying agency.

6.2 Each agency will use its best endeavours to provide relevant information to the other agency in a timely manner.

6.3 When exchanging confidential information, ASIC and the ACCC acknowledge the confidentiality and secrecy requirements of the Acts under which each agency operates. The agency providing information has the right to specify the level of confidentiality attached to the information it provides to the other, and to place any caveats upon the use or disclosure of the information.

7. UNSOLICITED ASSISTANCE

7.1 Each agency recognises that in the course of carrying out its functions and exercising its powers, it may come into possession of information which would, if provided to the other agency, be likely to assist that other agency in administering or enforcing the particular laws for which that agency is responsible. Appendix B contains particulars of the types of matters which each agency considers relevant for the purposes of this paragraph.

7.2 Each agency agrees, subject to legal restrictions, to use reasonable endeavours to notify the other agency in a timely manner of the existence of any information of a kind referred to in paragraph 7.1 above, notwithstanding that it may not have received a request from the other agency for such information.

8. COST OF PROVISION ON INFORMATION

8.1 In general, the agency that provides information (the providing agency) will bear the cost incurred by it in locating and providing the information to the other agency.

8.2 If it appears to the providing agency that it will incur substantial costs in providing the information, it may discuss this with the other agency and the agencies may negotiate a cost-sharing arrangement in relation to the provision of that information.

9. REFERRAL OF MATTERS

9.1 The agencies recognise that once a complaint is received or an initial investigation has been conducted by an agency, it may become apparent that the matter more appropriately falls within the jurisdiction of the other agency (a matter). For example, ASIC may refer a matter to the ACCC where the matter being investigated primarily involves the application of the TPA. Similarly, the ACCC may refer a matter to ASIC which primarily involve breaches of the ASIC Act or the Corporations Act or other laws administered by ASIC.

9.2 The agencies agree that referral of matters between the agencies will take into account any administrative arrangements that have been agreed between the agencies from time to time.

9.3 Both agencies acknowledge that there may be circumstances where a matter will also be referred to other specialist Australian agencies, including the Australian Crime Commission, the Australian Taxation Office, the Australian Federal Police, the Australian Customs Service, State and Territory Consumer Affairs agencies or Offices of Fair Trading, or appropriate agencies of other countries. In those circumstances, ASIC and the ACCC will endeavour to consult each other prior to the referral of a matter to another agency.

10. DELEGATION OF POWERS

10.1 The agencies recognise that the effective and efficient handling of some matters may be significantly aided by the delegation of powers of one agency to the other agency, or by standing cross delegations of the respective powers of the agencies.

10.2 The ACCC will discuss with ASIC any intention to request ASIC to delegate any of its powers pursuant to paragraph 102(2)(e) of the ASIC Act.

10.3 ASIC will discuss with the ACCC any intention to request the ACCC to delegate any of its powers pursuant to section 26 of the TPA.

10.4 The agencies agree that the delegation of powers between the agencies may also be subject to administrative arrangements that have been agreed between the agencies at Executive Director level by ASIC and at Executive General Manager level by the ACCC.

10.5 Any media releases in relation to a matter in which a delegated power has been used will so far as is practicable be agreed between the agencies before publication.

10.6 If an agency is informed that an officer of the other agency is to use delegated power, the first agency may state that it does not wish the power to be used, in which case the delegate seeking to use the power shall not use it.

10.7 If a delegate using a delegated power is challenged in his or her use of that power, he or she will immediately notify the delegating agency.

11. JOINT TASK FORCE

11.1 The agencies acknowledge that, subject to secrecy and confidentiality obligations, an investigation or litigation may be conducted more effectively by the establishment of a joint task force consisting of members from both agencies.

11.2 The agency requesting the joint task force will advise the other agency of the background to the request and the objectives, estimated duration and expected resource requirements of the proposed joint task force.

11.3 If both agencies agree to take part in the joint task force, an agreed operational plan will be prepared between the agencies setting out the objectives, expected duration, funding and resourcing arrangements, publicity arrangements, accountability command and management of the joint task force.

11.4 Requests to ASIC for a joint task force should be made to a Deputy Executive Director, Enforcement. Requests to the ACCC should be made to the Executive General Manager, Enforcement and Compliance.

12. CONFIDENTIALITY

12.1 ASIC must take all reasonable measures to protect from unauthorised use or disclosure information given to it in confidence in or in connection with the performance of its functions or the exercise of its powers or that is protected information.

12.2 The Chairman of ASIC, or his or her delegate, is authorised to disclose confidential information pursuant to subsection 127(4) of the ASIC Act to various Commonwealth government agencies where such information will enable or assist the agency to perform or exercise any of its functions or powers. The ACCC is such an agency.

12.3 Subject to paragraph 12.5, when an agency receives information from the other agency in accordance with this MOU, it will:

12.3.1 take all reasonable steps to ensure that such information is only used or disclosed for the purpose for which it was obtained, or as otherwise authorised by the other agency; and

12.3.2 will observe and comply with any express conditions placed upon release of information by the other agency.

12.4 Without limiting the generality of paragraph 12.3 of the MOU, the agencies will comply with the Information Privacy Principles set out in section 14 of the *Privacy Act 1988.*

12.5 If an agency is required by law to disclose confidential information received from the other agency, it must:

12.5.1 immediately, and prior to any disclosure being made, notify the other agency of the disclosure requirement to allow the other agency to take all reasonable steps to maintain the confidentiality of the information required to be disclosed, including, if necessary and appropriate, making a claim for public interest privilege or requiring confidentiality undertakings from the person or body to whom the information is required to be disclosed; and

12.5.2 disclose only the confidential information required to comply with the applicable requirement.

12.6 For the purposes of paragraph 12.5, "required by law" means required by summons, subpoena, writ, order of any court, tribunal or other authority, or by Commonwealth legislation.

13. DISPUTES

13.1 Where there is conflict or disagreement between the agencies over any issue relating to or covered by this MOU, the agencies will seek to resolve the issue by negotiation between the Executive General Manager, Enforcement and Compliance, of the ACCC and the Executive Director, Enforcement or the Executive Director, Consumer Protection & International of ASIC.

14. REVIEW OF THIS MOU

14.1 The agencies will keep the operation of this MOU under continuous review and will consult with each other with a view to improving its operation and resolving any issues that may arise. The agencies agree that the Appendices to this MOU may be amended by agreement in writing signed by the Executive General Manager, Enforcement and Compliance, of the ACCC and the Executive Director, Enforcement or the Executive Director, Consumer Protection & International of ASIC at any time.

15. TERMINATION

15.1 Either agency may give written notice to the other agency of its intention to terminate this MOU. The MOU will terminate 30 days after the date upon which the notice was received.

DATED this 15 day of Dec 2004

Jeffrey Lucy, AM
Chairman
Australian Securities and Investments Commission

Graeme Samuel, AO
Chairman
Australian Competition and Consumer Commission

APPENDIX A

Liaison contact officers under paragraph 4.4

1. ASIC contact officers

- For general liaison, communication and exchange of information the National liaison officer is:

  Director, Compliance & Campaigns, Consumer Protection & International

- For enforcement liaison, the Enforcement liaison officer is:

  Specialist Assistant Director, Consumer Protection, Enforcement

- For other issues concerning exchange of information, the contact officer is:

  Manager, Enforcement Law & Policy

2. ACCC contact officers

- For general liaison on enforcement matters, the liaison officer is:

  General Manager, Enforcement and Co-ordination

- For issues relating to policy and compliance matters and on issues relating to the exchange of information, the liaison officer is:

  General Manager, Policy and Liaison

APPENDIX B

EXCHANGE OF INFORMATION UNDER PARAGRAPH 7.1

Matters of interest to ASIC

Listed below are the types of matters which are relevant to ASIC for the purposes of paragraph 7.1. This list is not exhaustive, and if the ACCC is in doubt as to whether a matter is likely to be of interest to ASIC, the ACCC should contact an ASIC liaison contact officer.

- companies:
  - registration of companies
  - conduct of company directors and officers
  - financial reporting
  - company mergers and acquisitions
- registration and conduct of company auditors, registered liquidators and official liquidators;
- financial markets (including the Australian Stock Exchange Ltd and Sydney Futures Exchange Ltd) and conduct of listed companies, brokers and traders;
- licensing, standards and conduct of financial services businesses, including fund managers, stockbrokers, financial advisers and insurance brokers;
- registration and records of, and conduct in relation to, managed investment schemes;
- APRA-regulated financial services businesses, including banks, superannuation funds and insurance companies:
  - how they comply with codes of practice
  - approval of consumer complaint resolution schemes
  - misconduct affecting consumers or misconduct as corporations
- misleading and deceptive, and unconscionable conduct, and undue harassment and coercion in relation to financial services including credit.

Matters of interest to ACCC

Listed below are the types of matters which are relevant to the ACCC for the purposes of paragraph 7.1. This list is not exhaustive, and if ASIC is in doubt as to whether a matter is likely to be of interest to the ACCC, ASIC should contact the ACCC contact officers referred to below.

- Business conduct:
  - Agreements, arrangements and/or understandings between competitors in a market which appear to involve:
    - ➢ Price fixing
    - ➢ Sharing/allocation of markets (customers/tenders etc)

- ➢ Bid or tender rigging

- o Unfair, unconscionable and/or unilateral conduct which significantly damages/impacts small businesses;

- o Product safety issues, particularly where consumers are at risk of injury;

  (Contact: *Executive General Manager, Enforcement & Compliance Division*)

- Business conduct:
  - o Proposed mergers/takeovers between companies competing in the same or similar markets;

    (Contact: *General Manager, Mergers & Asset Sales Branch*)

Australian Government

Australian Financial Security Authority

ASIC

Australian Securities & Investments Commission

MEMORANDUM OF UNDERSTANDING

between the

AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION

and the

AUSTRALIAN FINANCIAL SECURITY AUTHORITY

September 2014

MEMORANDUM OF UNDERSTANDING
between the
AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION
and the
AUSTRALIAN FINANCIAL SECURITY AUTHORITY

This Memorandum of Understanding (MOU) sets out a framework for cooperation between the Australian Securities and Investments Commission (ASIC) and the Australian Financial Security Authority (AFSA) to facilitate liaison, co-operation, assistance and the exchange of information between the agencies for the effective and efficient performance of their respective regulatory functions.

1. PURPOSE

1.1 The agencies recognise that the need for cooperation and mutual assistance at all levels between them is desirable to assist in the discharge of their respective functions and to maximise the effectiveness of their regulatory oversight functions.

1.2 The agencies agree to assist each other in the exchange of relevant information, appropriate referral of matters, and co-operation in compliance, education and enforcement activities within the framework of this MOU and consistent with all relevant laws.

2. RESPONSIBILITIES

2.1 ASIC was established by the Australian Securities and Investments Commission Act 1989 and is continued in existence by the Australian Securities and Investments Commission Act 2001. ASIC is a regulatory and law enforcement agency charged with (among other things):

- monitoring and promoting market integrity and consumer protection in relation to the Australian financial system;
- promoting the confident and informed participation of investors and consumers in the financial system;
- the registration and oversight of corporate insolvency practitioners and administration of the corporate insolvency provisions of the *Corporations Act 2001* (Corporations Act);
- administration of the *National Consumer Credit Protection Act 2009.*

2.2 AFSA is an Executive Agency of the Commonwealth Government. AFSA employs several statutory office-holders. Under the *Bankruptcy Act 1966* (Bankruptcy Act), the Inspector-General in Bankruptcy and Official Receiver are charged with specific functions and powers. The Official Trustee in Bankruptcy is also established under the Bankruptcy Act. The Official Receiver and the Inspector-General in Bankruptcy can act for and on behalf of the Official Trustee in Bankruptcy. The office of the Registrar of Personal Property Securities (the Registrar) is established under the *Personal Property Securities Act 2009* (the PPS Act).

2.3 AFSA administers and regulates the personal insolvency system in Australia, including the registration of trustees to administer personal insolvency estates and the maintenance of the National Personal Insolvency Index (NPII), which is a publicly accessible register of all bankruptcies and personal insolvencies in Australia. AFSA also administers the Personal Property Securities Register (PPSR) established under the PPS Act, on which security interests in personal property can be registered.

2.4 The office of the Inspector-General is established under section 11 of the Bankruptcy Act and the functions and powers of that role are set out in sections 11 and 12. In accordance with section 11(4), the Inspector-General may delegate any of his or her functions or powers to officers of AFSA.

2.5 The office of Official Receiver is established under section 15(1) of the Bankruptcy Act. Under section 18(8), the Official Receiver may, in the name of, and on behalf of, the Official Trustee, exercise any of the powers, or perform any of the functions of the Official Trustee. In accordance with section 15(4), the Inspector-General may direct officers of AFSA to exercise or perform the Official Receiver's powers, functions or duties.

2.6 The office of the Registrar of Personal Property Securities (PPS Registrar) is established under section 194(2) of the PPS Act. The functions and powers of that position are set out in sections 195 and 195A. In accordance with section 197, the Registrar may delegate any of his or her functions or powers.

2.7 The Inspector-General has entered into this MOU for and on behalf of AFSA, the Official Receiver, the Official Trustee, and the PPS Registrar.

2.8 This MOU does not create any legally binding obligations. The liaison, cooperation and other information sharing contemplated in this MOU is subject to all applicable laws and regulations governing the exchange of confidential, protected, or personal information.

3. LIAISON BETWEEN AGENCIES

3.1 To promote co-operation between the agencies, regular regional and national liaison meetings will be held between ASIC and AFSA with regard to operational and policy matters. These liaison meetings should occur at least every six months.

3.2 The agencies agree that liaison in respect of routine operational matters will occur on an 'as needed' basis between appropriate staff of the agencies.

3.3 In order to ensure effective liaison, the agencies have exchanged, and will continue to update, lists of contact officers at both the regional and national level.

4. REGULATION AND POLICY DEVELOPMENT

4.1 Each agency will use its best endeavours to notify the other of proposed changes in regulatory policy and guidance which are likely to impact on the regulatory responsibilities of the other agency and provide the opportunity to consult the other agency about those changes.

4.2 Each agency will use its best endeavours to provide advance notice of proposed publication of regulatory guidance or media releases that may be of interest to, or have an impact on the regulatory responsibilities of the other agency.

4.3 Where appropriate, the agencies may consider whether to issue a regulatory or policy document or media release jointly having regard to the subject matter and policy objectives of each agency.

5. MUTUAL ASSISTANCE AND COOPERATION

5.1 The agencies recognise the need for cooperation and mutual assistance at all levels to effectively discharge their respective responsibilities. The agencies agree to provide each other with mutual assistance, exchange of relevant information and appropriate referrals of matters in areas of mutual interest to assist them to effectively discharge their respective responsibilities.

5.2 Subject to each agency's obligations at law, the agencies will, where appropriate, provide assistance and cooperation in a timely manner in relation to:

(a) the exchange of information;

(b) appropriate referrals of matters;

(c) exchange of technical information and expertise;

(d) best practice regulation of the insolvency industry;

(e) best practice enforcement procedures within the insolvency industry;

(f) co-operative liaison with industry bodies;

(g) participation in joint training programs; and

(h) other general matters relating to regulation and enforcement.

5.3 The agencies agree to provide assistance and to cooperate when mutually beneficial in matters including:

(a) ensuring, as far as possible, that the agencies take advantage of opportunities to harmonise the administration of personal and corporate insolvency legislation;

(b) the planning and implementation of surveillance programs;

(c) evaluation of surveillance techniques;

(d) industry education and consultation;

(e) formation of joint task forces as contemplated in paragraphs 5.4 and 5.5 below; and

(f) investigation and enforcement of, and monitoring compliance with, applicable laws.

5.4 From time to time, the agencies may agree that their investigations may be conducted more effectively by the establishment of a joint task force consisting of staff members from both agencies.

5.5 If both agencies agree to take part in the joint task force, an agreed operational plan will be prepared between the agencies setting out the objectives, expected duration, funding arrangements, publicity arrangements, accountability, and management of the joint task force.

6. PPSR COOPERATION

6.1 The agencies recognise the benefit of ensuring a continuing smooth transition from the administration and maintenance of the Australian Register of Company Charges (Charges Register) by ASIC under the Corporations Act to the administration and maintenance of the PPSR by AFSA under the PPS Act.

6.2 The agencies agree to negotiate and enter into appropriate arrangements from time to time to facilitate the transition to, and operation of, the PPSR, including ongoing liaison in relation to the PPSR.

7. ACCESS TO INFORMATION

7.1 Each agency holds information relevant to the other agency's statutory responsibilities. Subject to each agency's obligations at law, the agencies agree to negotiate and enter into appropriate arrangements to facilitate access by one agency to information held by the other agency and that is relevant to the first agency's statutory responsibilities, to assist each agency to effectively and efficiently perform their statutory functions.

8. UNSOLICITED ASSISTANCE

8.1 Each agency recognises that in the course of carrying out its functions and exercising its powers, it will periodically come into possession of information which would, if provided to the other agency, be likely to assist that other agency in administering or enforcing the particular laws for which that agency is responsible. Each agency agrees, subject to applicable law, to use reasonable endeavours to notify the other agency on a timely basis of the existence of information which the agency holding that information considers may assist the other agency to perform its regulatory and enforcement functions, notwithstanding that it may not have received a request from the other agency for such information.

9. REQUESTS FOR CONFIDENTIAL INFORMATION

9.1 The agencies will use their best endeavours to provide relevant information in a timely manner in response to requests for confidential information, subject to any relevant legal and operational considerations and any conditions that the provider of the information may impose when disclosing information.

9.2 The agencies agree that where one agency seeks confidential information from the other agency, both agencies will confer without delay to determine the most appropriate basis for the release of the information.

10. CONFIDENTIALITY

10.1 An agency that receives information from the other agency under this MOU, will take all reasonable steps to ensure that such information is only used or disclosed for the purpose for which it was obtained, or, as otherwise authorised by the other agency, subject to applicable laws.

10.2 Where a legally enforceable demand would require the production of confidential information obtained by one agency from the other under this MOU, the agency subject to the demand will, prior to production, notify the other agency in writing of the fact of receipt of the demand to enable the other agency to determine what action, if any, it should take.

11. INTERNATIONAL REPRESENTATION

11.1 The agencies will cooperate to ensure that Australia has appropriate regional and international representation in areas of mutual interest.

12. TERMINATION

12.1 Either agency may give written notice to the other of its intention to terminate this MOU. The MOU will terminate 30 days after the date the notice was received. Cooperation will continue for all requests made before the effective date of the termination. In the event of termination, information obtained under this MOU will continue to be treated in accordance with the terms of the MOU.

13. COMMENCEMENT

13.1 This MOU comes into effect when signed by both an ASIC Commissioner and the AFSA Chief Executive and Inspector General in Bankruptcy and replaces the MOU between the agencies dated 3 April 2002.

Dated this 30th day of September 2014

John Price
Commissioner
Australian Securities and Investments Commission

Veronique Ingram
Chief Executive and Inspector General in Bankruptcy
Australian Financial Security Authority

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE AUSTRALIAN PRUDENTIAL REGULATION AUTHORITY

AND

THE AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION

1. Objective

1.1 This memorandum of understanding (MOU) sets out a framework for cooperation between the Australian Prudential Regulation Authority (APRA) and the Australian Securities and Investments Commission (ASIC) (the agencies) in areas of common interest where co-operation is essential for the effective and efficient performance of their respective financial regulation functions.

2. Responsibilities

2.1 APRA is responsible for the prudential supervision of banks, building societies and credit unions, life and general insurance companies, friendly societies, and superannuation funds and their trustees[1]. APRA is also responsible for administering the Financial Claims Scheme. In performing its functions to protect the interest of depositors, policyholders and fund members, APRA is required to balance financial safety with efficiency, competition, contestability and competitive neutrality.

2.2 ASIC is responsible for monitoring, regulating and enforcing corporations laws and financial services laws and promoting market integrity and consumer protection across the financial services and the payments system including financial markets and trustee companies. ASIC is also responsible for administering the national consumer credit legislation, including licensing and conduct obligations on credit providers and intermediaries.

2.3 On ASIC's behalf, APRA is also responsible for data collection from Australian financial services licensees authorised to deal in general insurance products. The joint administration of this data collection will be set out in a Cooperative Working Agreement between the agencies.

[1] Excluding self-managed superannuation funds

3. Regulatory and Policy Development

3.1 Each agency will notify the other of any proposed changes in regulatory policy, guidance or regulatory decisions which are likely to impact on the responsibilities of the other and provide the opportunity to consult.

3.2 Where the implementation of regulatory policy, guidance or regulatory decisions by one of the agencies is likely to impact on the responsibilities of the other, that agency will notify the other.

3.3 Where appropriate, the agencies will consult with each other in relation to regulatory or policy documents and media releases, which are being formulated and which may be of interest to or have an effect on each agency. Where appropriate, the agencies may consider whether to issue a regulatory or policy document or media release on a joint basis, having regard to the subject matter of the release, the policy objectives of each regulator and the objectives of this MOU.

4. Mutual Assistance and Co-ordination

4.1 The agencies recognise the need for full collaboration and co-operation between them at all levels to effectively discharge their respective responsibilities. The agencies also acknowledge the importance of co-operation to promote confidence in the financial system and the confident and informed participation of all stakeholders in that system.

4.2. The agencies agree to provide each other with mutual assistance in a timely manner in relation to the exchange of information, appropriate referral of matters and cooperation in relation to areas of mutual interest in relation to regulation, compliance, policy matters and enforcement consistent with all relevant laws.

4.3 The agencies agree to establish such arrangements as are appropriate to facilitate cooperation in matters such as co-ordinating information sharing, joint inspections or task forces, referral of cases and enforcement action or major supervisory intervention. The agencies will also co-ordinate operational matters such as administrative arrangements to avoid duplication, statistical collections, joint research work or industry consultation, and participation in international fora. These arrangements will include APRA's Members and ASIC's Commissioners, and senior executives in each agency as necessary.

4.4 The agencies agree that liaison in respect of routine operational matters will occur on an "as needed" basis between appropriate staff of the two agencies. In addition, the agencies will, where appropriate, consult each other in relation to arrangements for media releases, joint publications, and joint contact with stakeholders.

5 Information Sharing

5.1 Full and timely exchange of information is a crucial element in co-ordination between APRA and ASIC.

5.2 APRA gathers a wide range of information on the entities which it prudentially supervises. ASIC gathers a wide range of information in its role in monitoring and promoting market integrity and consumer protection in relation to the Australian financial system.

5.3 The agencies agree that, subject to legislative provisions, information available to one agency, which is relevant to the responsibilities of the other agency, will be shared as requested. Each agency will provide relevant information to the other on a best endeavours basis, with due regard to the urgency of doing so.

5.4 When exchanging confidential information, APRA and ASIC acknowledge the confidentiality and secrecy requirements of the legislation under which each agency operates. The agency providing information has the right to specify the level of confidentiality attached to the information it provides to the other.

5.5 The agencies will work together to avoid duplication in the collection of information so as to minimise the reporting burden on financial institutions.

5.6 Each agency agrees not to disclose any confidential information obtained pursuant to this MOU to a third party unless it has obtained the prior consent of the agency which has provided the confidential information, or it is required, authorised or permitted by law to disclose the confidential information.

5.7 Subject to legal restrictions and appropriate cost sharing, each agency may arrange for information relevant to its responsibilities to be collected from financial entities by the other agency.

6. Unsolicited Assistance

6.1 Each agency recognises that in the course of carrying out its functions and exercising its powers, it will come into possession of information which would, if provided to the other agency, be likely to assist that other agency in administering or enforcing the particular laws for which it is responsible.

6.2 Each agency agrees, subject to legal restrictions, to use its best endeavours to notify the other agency of the existence of any information of a kind referred to above, and with due regard to the urgency of doing so to provide such information to the other agency, notwithstanding that it may not have received a request from the other agency for such information.

7. Cost of Provision of Information

7.1 In general, the agency which receives a request for information will bear the cost incurred by it in locating and providing the information to the agency which requests the information.

7.2 If it appears to the agency that receives the request that it will incur substantial costs in responding to the request, it may make representations to that effect to the requesting agency and the parties may negotiate a cost-sharing arrangement in relation to the provision of that information.

8. International Representation

8.1 The agencies will co-operate to ensure that Australia has appropriate representation in regional and international regulatory fora and training initiatives. In some circumstances, there will be joint representation but where only one agency is represented it will consult with the other agency as needed before and after the particular gathering.

Mr Tony D'Aloisio
Chairman
ASIC

Dr John Laker, AO
Chairman
APRA

18 May 2010

This MOU comes into effect on this date and replaces the previous MOU signed on 30 June 2004.

Memorandum of Understanding

between

Australian Securities and Investments Commission

and

ASX Limited ABN 98 008 624 691

PART ONE: BACKGROUND

1. This MOU aims to promote cooperation, sharing of information and mutual assistance between ASIC and ASX to facilitate the efficient discharge of their respective roles and responsibilities under the Corporations Act.

2. ASIC is responsible (among other things) for the administration of the Corporations Act. Under subsection 1(2) of the ASIC Act, in performing its functions or exercising its powers, ASIC must strive (among other things) to:

   (a) maintain, facilitate and improve the performance of the financial system and the entities within that system in the interests of commercial certainty, reducing business costs and the efficiency and development of the economy;

   (b) promote the confident and informed participation of investors and consumers in the financial system;

   (c) administer the laws that confer functions and powers on it effectively and with a minimum of procedural requirements; and

   (d) take whatever action it can take, and is necessary, in order to enforce and give effect to the laws of the Commonwealth that confer functions and powers on it.

3. Under Part 7.2A of the Corporations Act, ASIC has the function of supervising financial markets the operators of which are licensed under subsection 795B(1) of the Corporations Act.

4. ASIC has a broad range of enforcement powers and may take enforcement action for contraventions of the Corporations Act (including the market integrity rules) and the ASIC Act, including administrative action, civil litigation or referring a matter to the DPP for prosecution. ASIC also has the capacity to take action to enforce the operating rules of licensed markets and licensed CS facilities under paragraphs 793C(1)(a) and 822C(1)(a) of the Corporations Act.

5. ASX is an operator of licensed markets and licensed CS facilities under its Australian market licences and Australian CS facility licenses. ASX provides facilities and services to listed entities, participants, issuers and other organisations, subject to regulatory oversight by ASIC and, in the case of the CS facility licensees, the Reserve Bank of Australia.

6. ASX's operating rules have contractual force and are recognised in the Corporations Act. Among other things, ASX's operating rules (other than the listing rules) are given the force of a contract under seal between the relevant licensee and the listed entities, participants and issuers involved in those markets and facilities by sections 793B and 822B of the Corporations Act.

7. ASX has obligations derived from its licences as set out in the Corporations Act. These obligations include (but are not limited to): to the extent it is reasonably practicable to do so, to do all things necessary to ensure that the ASX's licensed markets are fair, orderly and transparent markets and to ensure that the services of ASX's licensed CS facilities are provided in a fair and effective manner. They also include, in the case of the market licensees, obligations to have adequate arrangements for operating the markets, including arrangements for monitoring and enforcing compliance with the operating rules of the markets, and in the case of the CS facility licensees, to have adequate arrangements for supervising the facilities, including arrangements for enforcing the operating rules of the facilities. ASX has powers derived from the operating rules (and recognised in the Corporations Act) to investigate and take enforcement action in respect of breaches of the operating rules.

8. There is potential for overlap and duplication between ASIC's regulatory functions and powers and ASX's obligations to monitor and enforce compliance with its operating rules.

9. Each ASX Group Licensee has appointed ASX Compliance to perform certain services on its behalf for the purpose of assisting it to satisfy its obligations under paragraphs 792A(c) and 821A(c) of the Corporations Act. The services performed by ASX Compliance on behalf of ASX include some of the matters covered by this MOU.

10. This MOU does not supersede or modify any law in force that applies to ASIC or ASX. This MOU does not create any enforceable rights, any legally binding obligations or agreement but is instead intended to be a statement of guiding principles covering the following aspects of the ASIC-ASX relationship:

    (a) notification by ASIC and ASX of various matters in accordance with the functions and statutory obligations (respectively) of the parties;

    (b) the sharing of information between the parties to assist each party to carry out functions (in the case of ASIC) and comply with obligations (in the case of ASX) under the Corporations Act;

    (c) the co-ordination of compliance and enforcement activities for efficiency and to avoid duplication of effort; and

    (d) the referral of matters by one party to the other where one party has reason to suspect that a person has committed, is committing or is about to commit a significant contravention of ASX's operating rules or the Corporations Act.

11. ASIC and ASX have agreed to form various joint-forums, including an ASIC-ASX Compliance Liaison Committee in which to exchange information and address at an operational level the arrangements and understandings set out in this MOU. The nature, purpose and frequency of the ASIC-ASX Compliance Liaison Committee and any other joint-forums will be:

    (a) agreed from time to time by the parties to this MOU; and

    (b) set out in a side letter, signed by the representatives named in paragraph 47.

12. This MOU supersedes the Memorandum of Understanding between ASIC and ASX Limited dated 30 June 2004 and the Memorandum of Understanding between ASIC and Sydney Futures Exchange Limited dated 1 June 1994.

PART TWO: DEFINITIONS

13. For the purposes of this MOU:

"ASIC" means the Australian Securities and Investments Commission.

"ASIC-ASX Compliance Liaison Committee" means the central coordinating committee referred to in paragraph 11 of this MOU.

"ASIC Act" means the Australian Securities and Investments Commission Act 2001.

"ASX" means any one or more of the ASX Group Licensees, as the case requires.

"ASX 24" means Australian Securities Exchange Limited (formerly known as Sydney Futures Exchange Limited) ABN 83 000 943 377.

"ASX Clear" means ASX Clear Pty Limited (formerly known as Australian Clearing House Pty Limited) ABN 48 001 314 503.

"ASX Clear (Futures)" means ASX Clear (Futures) Pty Limited (formerly known as SFE Clearing Corporation Pty Ltd) ABN 91 050 615 864.

"ASX Compliance" means ASX Compliance Pty Limited (formerly known as ASX Markets Supervision Pty Limited) ABN 26 087 780 489 and includes any independent person or related entity of the ASX Group Licensees or any business unit of the ASX Group that succeeds to the function of having the primary role of ensuring that the ASX Group Licensees have adequate arrangements, in the case of licensed markets, for monitoring and enforcing compliance with their operating rules and, in the case of licensed CS facilities, for enforcing compliance with their operating rules.

"ASX Group" means ASX Limited and its related bodies corporate.

"ASX Group Licensee" means any member of the ASX Group that holds an Australian market licence or CS facility licence from time to time (being, at the date of this MOU, ASX Limited, ASX 24, ASX Clear, ASX Clear (Futures), ASX Settlement and Austraclear).

"ASX Limited" means ASX Limited ABN 98 008 624 691.

"Austraclear" means Austraclear Limited ABN 94 002 060 773

"Corporations Act" means the Corporations Act 2001.

"DPP" means the Commonwealth Director of Public Prosecutions.

"issuer" means an issuer of financial products in respect of which a CS facility licensee provides its services.

"listed entity" means an entity which is admitted to the official list of a financial market operated by an ASX Group Licensee.

"listing applicant" means an entity which is applying to be admitted to the official list of a financial market operated by an ASX Group Licensee.

"MOU" means this Memorandum of Understanding.

"notification" means a written notification given to ASX by ASIC described in paragraph 17 of this MOU.

"party" means a party to this MOU, being either ASIC or an ASX Group Licensee.

"Privacy Act" means the *Privacy Act 1988* (Cth).

"referral" has the meaning given by paragraph 14 of this MOU.

"related body corporate" has the meaning given by section 9 of the Corporations Act.

"report" has the meaning given by paragraph 20 of this MOU.

Each of the following terms has the meaning given by section 761A of the Corporations Act:

"Australian CS facility licence"

"Australian market licence"

"CS facility licensee"

"licensed CS facility"

"licensed market"

"market integrity rules"

"market licensee"

"operating rules"

"participant"

PART THREE: REFERRALS, NOTIFICATIONS AND REPORTS

14. Under paragraphs 792B(2)(c) and 821B(2)(c) of the Corporations Act, ASX is required to give written notice (a "referral") to ASIC as soon as practicable if it has reason to suspect that a person has committed, is committing or is about to commit a significant contravention of:

    (a) its operating rules; or

    (b) the Corporations Act (it being acknowledged for these purposes that a contravention of the market integrity rules is also a contravention of section 798H of the Corporations Act).

15. ASIC and ASX may agree guidelines or protocols for inclusion of information in referrals additional to the information ASX is required to give ASIC under paragraph 792B(2)(c) of the Corporations Act. Those guidelines or protocols will seek to ensure the most efficient use of resources by both ASIC and ASX in making or reviewing a referral.

16. ASIC will review all referrals from ASX within a reasonable time and, where appropriate, may do the following:

    (a) in those cases where ASIC is satisfied that a significant contravention has occurred and where sufficient evidence exists, take enforcement action or administrative action;

    (b) decide to discuss the matter with the relevant participant, issuer or listed entity in order to encourage compliance but not take any additional action; or

    (c) decide not to take any specific action (other than to record information relating to the matter in its files or databases for future reference).

    In each case, ASIC will provide timely advice to ASX as to whether ASIC proposes to take action of a type referred to in paragraph (a) in relation to the referral and, if not, the reasons for not taking action. ASX acknowledges that the reasons provided to it by ASIC in accordance with this paragraph are confidential information.

17. Where ASIC has reason to suspect that a person has committed, is committing or is about to commit a significant contravention of an ASX Group Licensee's operating rules, ASIC will, subject to the Privacy Act and section 127 of the ASIC Act, as soon as practicable, provide written notification ("notification") of the matter to ASX, together with information and documentation to assist ASX in assessing the matter. Such matters may include:

    (a) a suspected breach of the continuous disclosure requirements under the listing rules, for review and discussion with the relevant listed entity;

    (b) a suspected breach of the operating rules of a licensed market or licensed CS facility, which may be more appropriately dealt with under ASX's enforcement powers, with the following information to be included:

        (i) the name of the participant(s) or issuer(s);

        (ii) the names of the individual or individuals involved;

        (iii) the names of clients affected (if any);

        (iv) the dates that the suspected contravention or contraventions occurred;

        (v) a meaningful description of the matter;

        (vi) the ASIC team handling the matter; and

(vii) the name of the ASIC case officer handling the matter.

18. ASX will review notifications from ASIC within a reasonable time and, where appropriate, may do the following:

(a) in those cases where ASX is satisfied that enforcement action is appropriate and where sufficient evidence exists, take enforcement action;

(b) subject to any obligations imposed by section 127 of the ASIC Act in relation to information disclosed to ASX by ASIC, decide to discuss the matter with the relevant participant, issuer or listed entity in order to encourage compliance but not take any additional action; or

(c) decide not to take any specific action (other than to record information relating to the matter in its files or databases for future reference).

In each case, ASX will provide timely advice to ASIC as to whether ASX proposes to take enforcement action or other action to encourage compliance in relation to the notification and, if not, the reasons for not taking action. ASIC acknowledges that reasons provided to it by ASX in accordance with this paragraph are confidential information.

19. In the case of referrals and reports by ASX to ASIC and the notification by ASIC to ASX under paragraph 17, the parties agree, subject to the Privacy Act and section 127 of the ASIC Act, to undertake early discussion to:

(a) assist ASIC or ASX to decide whether to investigate the matter and/or take enforcement action;

(b) determine which party should undertake any investigation or enforcement action; and

(c) identify any necessary information and assistance (including the provision of evidence, where appropriate) that can be provided by the other party.

Such discussion should take place at the first meeting of the ASIC-ASX Compliance Liaison Committee after the referral or notification is received if it has not taken place earlier.

20. Under subsection 792B(3) of the Corporations Act, ASX is required to give a written report ("report") to ASIC if ASX becomes aware of a matter which ASX considers has adversely affected, is adversely affecting or may adversely affect the ability of a participant in the market, who is a financial services licensee, to meet the participant's obligations as a financial services licensee or a matter, concerning a participant in the market who is a financial services licensee, that is of a kind prescribed by regulations ASX agrees to include the following information in a report:

(a) the licensee's name;

(b) all information relevant to the matter that is known to ASX the time of making the report; and

(c) ASX's reasons for making the report.

21. ASIC and ASX may agree further guidelines or protocols for:

(a) the content of reports and referrals given to ASIC by ASX;

(b) the content of notifications given to ASX by ASIC;

(c) the content of written notices (however called) required to be given to ASIC by ASX under the market integrity rules; and

(d) the data feed ASX must provide to ASIC under the market integrity rules.

PART FOUR: INFORMATION SHARING

22. In addition to referrals, reports and notifications referred to in this MOU, and subject to all applicable laws including but not limited to the Privacy Act and the ASIC Act, ASIC and ASX will, where appropriate, share other information. Sharing of information will usually take place by written or email communication or by communication at an ASIC-ASX Compliance Liaison Committee meeting. It is agreed that information sharing should occur in the following circumstances, subject to all applicable legal considerations and restrictions:

    (a) where ASIC receives a complaint alleging a significant breach by a listed entity, participant or issuer of ASX's operating rules and ASIC reasonably believes that ASX may wish to consider taking further action in relation to the complaint (notwithstanding that ASIC may not otherwise have sufficient information about the subject matter of the complaint to give a notification under paragraph 17 of this MOU);

    (b) where ASX receives a complaint alleging a significant breach of the Corporations Act or the market integrity rules and ASX reasonably believes that ASIC may wish to consider taking further action in relation to the complaint (notwithstanding that ASX may not otherwise have sufficient information about the subject matter of the complaint to ground a referral);

    (c) where one party becomes aware of information which is materially relevant to an investigation or enforcement action being conducted by the other party;

    (d) where, through the conduct of an enforcement action, either party acquires or develops new knowledge of the interpretation or legal consequences of particular market behaviour or other knowledge which may be of assistance to the other party in current or future enforcement actions;

    (e) where either party has reason to believe that a listed entity may be insolvent;

    (f) where either party has reason to believe that a participant may be insolvent or may be at risk of defaulting on any of its financial obligations under the Corporations Act or relevant operating rules or to clients generally; and

    (g) where either party has reason to believe that a CS facility participant may be insolvent or may be at risk of defaulting on any of its financial obligations under the Corporations Act or relevant operating rules or to clients generally.

    ASIC and ASX may agree guidelines or protocols detailing the timing, nature and scope of the provision of information relating to the examples set out in this paragraph.

23. ASIC and ASX also agree, subject to all applicable laws including but not limited to the Privacy Act and the ASIC Act, to share information on a real time basis on matters which are likely to assist in their respective market surveillance activities. ASIC and ASX may agree guidelines or protocols detailing the timing, nature and scope for the sharing of this information.

24. The examples set out in this MOU do not limit the parties' intention or ability to share information or to cooperate with respect to other matters, where appropriate and subject to applicable legal constraints.

25. ASX will publish on its website a list of the waivers it has granted to participants from its operating rules. The list will be updated by ASX at least once a month and include:

    (a) the name of the listing applicant, listed entity, participant or issuer receiving the waiver;

    (b) the date the waiver was granted;

    (c) the operating rules waived; and

    (d) a summary of the basis for granting the waiver.

Limitations on information sharing

26. The provision of any information by ASIC or ASX to the other under this MOU is subject to all relevant legal considerations and restrictions including, for example, the restrictions imposed by the Privacy Act and the ASIC Act and considerations relating to legal professional privilege, natural justice, criminal contempt and breach of confidence.

27. Each party acknowledges the confidentiality requirements imposed on ASIC, and on recipients of information from ASIC, under section 127 of the ASIC Act.

28. ASIC acknowledges that ASX may not be in a position to disclose information held by ASX without first receiving a notice from ASIC under the ASIC Act or the Corporations Act to produce the information. Where that is the case , ASX will notify ASIC in a timely manner and the parties will co-operate to ensure that an appropriate notice is issued.

29. ASX acknowledges that in some circumstances, including circumstances in which a person has provided ASIC with information in confidence, ASIC may be required to afford procedural fairness prior to releasing information to ASX. The rules of procedural fairness may require that ASIC advise persons who may be affected and seek submissions concerning ASIC's intention to release the information to ASX as well as any conditions which may be attached to the release, and to take any submissions made into account..

30. Subject to paragraphs 32, 39 and 40 of this MOU, neither ASIC nor ASX will disclose any confidential information obtained under this MOU to a third party:

    (a) unless it has obtained the prior consent of the other party to disclosing the confidential information; or

    (b) disclosure is required, authorised or permitted by law; or

    (c) the information is disclosed in the course of, and for the purposes of, enforcement proceedings or by that party, or administrative action by ASIC.

    If paragraph (b) applies, the party seeking to disclose will, wherever practicable, notify the other party in sufficient time ahead of the intended disclosure so as to enable that party to take action to protect the release of the confidential information.

31. ASIC may disclose confidential information obtained under this MOU to the responsible Minister or in response to a request by a House or a Committee of the Parliament of the Commonwealth of Australia.

PART FIVE: PUBLICITY

32. The parties acknowledge that disclosure by ASIC of a report or referral given by ASX to ASIC, or disclosure by ASX of a notification given by ASIC to ASX, or disclosure by either party of information obtained by the other party in the course of conducting an investigation or enforcement action, is undesirable and may jeopardise investigations or enforcement actions.

33. The parties also acknowledge that in a limited number of cases, either or both of the parties may have to deal with inquiries from third parties about a matter of high public profile. In such circumstances, where time permits, each party will consult with the other before making public any information in relation to a current investigation or enforcement action or a possible future investigation or enforcement action being conducted by the other. Without limitation, this includes any matter where:

    (a) a referral has been made by ASX to ASIC and ASIC has not communicated that it does not intend to conduct enforcement action in the matter; and

    (b) a notification has been given by ASIC to ASX and ASX has not communicated that it does not intend to conduct enforcement action in the matter.

34. Where a party makes a public statement relating to a matter in relation to which the other party has made a referral or notification or given significant assistance, the first party will give public acknowledgment of that fact. When time permits, the wording of the acknowledgment will be settled with the other party before release.

35. Any publicity by ASIC in relation to a current ASIC investigation or enforcement action or a possible future ASIC investigation or enforcement action will be made in accordance with ASIC Regulatory Guide 47.

36. The parties acknowledge that it will sometimes be necessary for ASX to make public information regarding an enforcement activity in order to prevent uninformed trading, or to explain a suspension of trading.

37. ASX may from time to time publish:

(a) a summary of the number and type of referrals and reports made to ASIC, provided the summary does not name the persons or entities the subject of the referrals or reports or include other information that might allow the names of the persons or entities involved to be deduced; and

(b) after the conclusion of an enforcement action by ASIC initiated following a referral from ASX to ASIC, a statement about that enforcement action and the fact that ASX made that referral.

PART SIX: CO-OPERATING AROUND WHOLE OF MARKET SUPERVISION

38. ASX acknowledges that there may be circumstances where cooperation between it and other market operators, including by sharing information, may be necessary to promote market integrity.

39. Subject to the Privacy Act and section 127 of the ASIC Act, ASIC may request or obtain information from ASX and disclose it to other market operators.

40. Similarly, and subject to the Privacy Act and section 127 of the ASIC Act, ASIC may disclose to ASX confidential information obtained by ASIC from other market operators.

41. ASIC and ASX may agree to establish joint-forums involving other market operators, for example to discuss issues relating to co-ordination and cooperation among ASIC, ASX and other market operators. The purpose and scope of any joint-forum will be set out in a side letter signed by the parties' representatives named in paragraph 47 or by other authorised representatives of each party.

42. The parties may agree to establish a protocol or protocols pursuant to paragraph 46 and with other market operators to set out detailed arrangements for whole of market co-ordination and cooperation.

PART SEVEN: ADMINISTRATION

Implementation

43. This MOU comes into effect on the date it is executed and continues in effect until terminated under paragraph 44 or 45.

44. If an entity in the ASX Group (other than ASX Limited or ASX Compliance) ceases to be a market licensee or a CS facility licensee, this MOU terminates with respect to that entity on and from the date it ceases to be such a licensee. If another entity in the ASX Group becomes a market licensee or a CS facility licensee, ASX Limited will procure that the entity complies with this MOU as if named as a party to it.

45. This MOU may be terminated by written agreement of both parties, or six months after one party gives written notice to the other of an intention to terminate.

Guidelines, protocols and side letters

46. This MOU may be supplemented by guidelines, protocols or side letters specifying agreed operational arrangements to give effect to the arrangements and understandings in this MOU from time to time. These will include the guidelines, protocols and side letters foreshadowed in this MOU.

47. Any such guidelines or protocols and any written notices or side letter required or contemplated under this MOU may be signed by:

(a) The Senior Executive Leader of Exchange Market Operators or the Senior Executive Leader of Market Participants & Stockbrokers, on behalf of ASIC; and

(b) the Group Executive and Chief Compliance Officer or Group General Counsel of ASX on behalf of ASX.

48. ASX Limited enters into this MOU for itself and as agent for and on behalf of each of the existing ASX Group Licensees and ASX Compliance.

SIGNED BY Mark l. Adams

Dated this 27th day of October 2011.

For and on behalf of ASIC

SIGNED BY A Harkness

Dated this 28TH day of OCTOBER 2011.

For and on behalf of ASX Limited

AMANDA HARKNESS

GROUP GENERAL COUNSEL

& COMPANY SECRETARY