



SUBJECT: Request for complete identification and reconciliation of entity names associated with relevant Australian Business Numbers, tax accounts and transfer records - TFM 81788; Depository Access Numbers, Primary and Secondary Account Numbers.

New CIES IHK0010JMCKT9T09; Australia's AAA sovereign-rating information set, HCMP-1855-2022; HCAL-1179-2026; JFIU Ref. No. 2026087283; LM (34426) in HKC 546 (COM); NACC CASE 20261197; NACC Webform ID; 20268211450-3396 regarding Reserve Bank of Australia Corrupt Conduct together with HCA, FCA, ASIC, APRA, AFSA, ATO, ASX, ACCC, CDPP, NACC; NACC Webform ID; 20268192565-2255 Corrupt Conduct of AUSTRAC, AFCA, ASIC. and related records

BY EMAIL AND FORMAL CORRESPONDENCE

TO: Commissioner of Taxation and Registrar, Australian Business Register

Australian Taxation Office ("ATO")

Australian Business Register ("ABR")

GPO Box 9990

Adelaide, South Australia 5000

Attention: Office of General Counsel

Email: GeneralCounselRequests@ato.gov.au

and copy/reference:

ATO Complaints Unit

ATO Reference: 1-92922704105

IGTO Reference: IGT-25-03019 / CRM0192372

TO: Anthony Leonard Dickman, Acting Secretary

Michelle Bullock, Acting Governor

Reserve Bank of Australia (Liquidator and Managing Controller Appointed) ("RBA")

65 Martin Place, Sydney, NSW, 2000

E. secretary@rba.gov.au governor@rba.gov.au

CC: Sovereign Ratings Committee - Australia, Moody's Ratings

(official Ratings contact portal: ratings.moodys.com/contact-us)

E. clientservices@moodys.com.

TO: Sovereign Ratings Committee - Australia, S&P Global Ratings

E. ratings.request@spglobal.com

TO: Sovereign Ratings Committee - Australia, Fitch Ratings

(official contact portal: fitchratings.com/contact)

E. kayec.chan@fitchratings.com

TO: The Auditor-General for Australia,

Australian National Audit Office,

GPO Box 707, Canberra ACT 2601

(official ANAO contact form)

E. External.Relations@anao.gov.au

CC: The Auditor-General for South Australia,

Audit Office of South Australia, Level 9,

State Administration Centre,



The Albion Securities Service Ltd, UK
Company Number 16645906
SIC codes: 64902, 70221, 80100 80200
Lev 1, Devonshire House, 1 Mayfair Place,
London UK W1J 8AJ
Email: admin@oenoviva-capital-resources.com



200 Victoria Square (Tarntanyangga),
Adelaide SA 5000
E. enquiries@audit.sa.gov.au

CC: Dr Jim Chalmers MP, Acting Treasurer of Australia
Parliament House office
PO Box 6022
House of Representatives
Parliament House
Canberra ACT 2600
Email: Jim.Chalmers.MP@aph.gov.au

CC: Mr Peter Malinauskus MP, Acting Premier of South Australia
C/-South Australian Department of Premier and Cabinet (Liquidator and Managing
Controller Appointed)
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Email premier@sa.gov.au

CC: Mr Kyam Maher, Acting Attorney General
Attorney General's Department for South Australia
GPO Exchange
10 Franklin Street, Adelaide, SA 5083
Email; attorney-GeneralsDepartment@sa.gov.au

CC: The Honourable the President of the Senate –
E. president.senate@aph.gov.au

CC: The Honourable the Speaker of the House of Representatives –
E. speaker.reps@aph.gov.au

CC: The Chair, Senate Standing Committee on Legal and Constitutional Affairs –
E. legcon.sen@aph.gov.au

CC: The Chair, Parliamentary Joint Committee on Human Rights –
E. human.rights@aph.gov.au

CC: The Chair, Parliamentary Joint Committee on Law Enforcement –
E. le.committee@aph.gov.au

CC: The First Parliamentary Counsel –
E. fpc@opc.gov.au ; instructions@opc.gov.au
Parliament House, Canberra ACT 2600

COPY TO:

Inspector of the National Anti-Corruption Commission –
E. enquiries@naccinspector.gov.au

Mr Philip Reed, Chief Executive Officer, National Anti-Corruption Commission –
E. ceo@nacc.gov.au

Hong Kong Police Force, e-Crime Processing and Analysis Hub –
E. chub@police.gov.hk; cdist-crm@police.gov.hk ; owencytse@police.gov.hk

The Judicial Officers Presiding, Court of First Instance, HCMP-1855-2022 and HCAL-1179-2026 –
E. enquiry@judiciary.hk to be filed into evidence

Joint Financial Intelligence Unit, Hong Kong –

E. jfiu@police.gov.hk

Dear Commissioner / Registrar, Acting Governor and Acting Secretary,

I write for and on behalf of The Andrew Garrett Family Office as the administrator of all entities related to the Andrew Garrett Family Irrevocable Living Trust trading as OenoViva Capital Resources established 28th February 1981, and related entities, to request a complete administrative reconciliation of:

1. the names, registration particulars, tax-account relationships and transfer records associated with all Australian Business Numbers (ABNs) and Tax File Numbers (TFNs), held in the records of the Australian Taxation Office and Australian Business Register in connection with the relevant trusts, equitable estates, entities and financial subsidiary structures.
2. the names, registration particulars, tax-account relationships and transfer records associated with all Primary Account Numbers (PANs) Secondary Account Numbers (SANs) and Depository Access Numbers (DANs), held in the records of the Reserve Bank of Australia in connection with the relevant trusts, equitable estates, entities and financial subsidiary structures.

Purpose and populations requiring reconciliation

Our present records identify a population of 621 distinct ABNs associated with the equitable estates and subsidiary entities under review. Some can presently be reconciled to named entities from the available records; a residual balance remains for which the corresponding registered entity, trust, trustee or historical name is not presently identified.

The related documentary record also uses other numerical populations which concern different record classes and should not be treated as interchangeable with the 621 ABNs. In particular, the materials refer to 434 related entities in AMG 8571, 435 entity tax files in AMG 8859, 623 tax accounts in later Hong Kong correspondence, and 636 primary bank accounts in material submitted in connection with the New CIES. The present request asks the ATO/ABR to reconcile those record classes against the authoritative ABN register and tax-account records and identify which ABNs, entities and tax accounts correspond to one another.

AMG 9338 records the cancellation of 215 ABNs by the ATO/ABR on 2 December 2025 and contains schedules reconciling presently identifiable entities and legacy identifiers. This request seeks the ATO/ABR's authoritative entity-name mapping for the complete relevant ABN population, including every ABN for which the corresponding name is presently unknown, incomplete or capable of reconciliation only from ATO/ABR historical records.

Pursuant to the ATO / Treasury Integrated Tax Protocol and PSLA 2012/06 The Commissioner has a statutory and common law duty/ obligation to pay debts owed by the Crown to Tax Payers in 14 days of being notified of a debt in writing through Economic Activity Statements, Income Tax Returns, Statutory and/or Special Purpose Accounts or otherwise in writing not limited by form. In the absence of a Notice of Audit under s8AAZLGA upon notification of that debt payable the Crown the ATO must communicate with Treasury to ensure that debt is paid to the Primary Account of the Tax Payer held with the RBA and arrange for that payment to be transferred to the Secondary Account to ensure any debt claimed to be owed to the ATO is paid before being transferred as cash cleared funds to the Retail Bank Account of the Tax Payer to be free and unencumbered funds to be distributed at the sole discretion of the Tax Payer.

AMG 8109 HCMP_1855_2022 NSD_741_2023 DCCRM_0073_2019 is a copy of my correspondence filed in the two before mentioned court proceedings of my demand to the RBA to provide all DAN's and PAN's to me to enable me to ascertain whether the Commissioner/ Treasury

and the RBA had complied with the law to pay debts owed by the Crown to me in the absence of those funds appearing in my linked retail bank accounts.

AMG 8884 is my Findings of Facts and Reasons against Anthony Leonard Dickman; Notice of Indictment, Penalty and Conviction dated 22.05.2025 ART BQ1W8L relating to Mr Dickman's correspondence denying my values the subject of UNCITRAL Assets drawn against the Tax Debt admitted to be owed by the Crown.

Relevant prior correspondence and administrative history

1. AMG 8571 - 2 February 2025: correspondence to the Chief Executive of the Hong Kong SAR recorded a proposal to relocate global financial operations and primary tax jurisdiction to Hong Kong. Its discussion points state that the Board of Trustees had resolved to shift the primary tax jurisdiction of 434 related entities from Australia to Hong Kong, effective 1 July 2022.
2. AMG 8859 - 11 May 2025: correspondence recorded that the Australian Commissioner of Taxation had been instructed to transfer the tax files of 435 entities to Ms Yung Wai-Yan of the Hong Kong Inland Revenue Department under Tax File identifier TFM 81788. It also reproduced the 19 March 2025 direction authorising Ms Yung to give directions concerning shipment of the relevant tax records and authorising the ATO to accept those directions.
3. AMG 8850a - 7 May 2025: the Inspector-General of Taxation and Taxation Ombudsman advised that the complaint had been officially registered with the ATO Complaints Unit under IGT-25-03019 / CRM0192372. That correspondence identifies ATO reference 1-92922704105 and states that the ATO Complaints Unit would contact me directly.
4. AMG 8850 - 7 May 2025: my response disputed the transfer of the complaint back to the ATO and set out allegations and concerns concerning administration of the relevant tax affairs. Those allegations are referred to here only as part of the documentary history; this request is directed to the narrower administrative task of identifying and reconciling the ABNs and associated entity names.
5. Hong Kong Government announcement - 19 December 2023: the Hong Kong Government announced the New Capital Investment Entrant Scheme, including its role in attracting capital and family-office business to Hong Kong and the respective assessment roles of Invest Hong Kong and the Immigration Department.
6. New CIES application - 19 February 2026: an online Application for Net Asset Assessment was submitted to Invest Hong Kong and acknowledged under transaction reference IHK0010JMCKT9T09. The application contains express consent to necessary enquiries and release of records or information by government departments, authorities and other organisations for processing of the application.
7. AMG 9477 / AMG 9447 - March 2026: New CIES correspondence submitted a fulfilment-document package under transaction reference IHK0010JMCKT9T09, including trust, financial, taxation and supporting material, and records Hong Kong Tax File Number TFM 81788.
8. AMG 9499 - 23 March 2026: further correspondence records Invest Hong Kong's receipt and consideration of the application and supporting package and refers to the relocation of 623 tax accounts to Hong Kong.
9. AMG 9499 also contains a separate reference to 636 primary bank accounts in the materials said to support the New CIES presentation. That is a bank-account population, not an ABN

count, and is included so the ATO can identify any corresponding tax-account or ABN relationships in its records.

10. AMG 9505 - 30 March 2026: further New CIES correspondence continued under transaction reference IHK0010JMCKT9T09 and referred to additional Net Assets Statements and supporting documentation.
11. AMG 9510: the supplied extract contains Net Assets Statements prepared for the New CIES application and associated schedules of assets. Those schedules form part of the broader record against which the ATO's ABN and tax-account reconciliation is requested.
12. Schedule 1 attached reconciles 106 Form 504s Notices of Appointment of Receiver and Manager and/or Managing Controller lodged with ASIC against ABNs registered to create equitable estate accounting processes and the opening of discrete retail banking accounts related to each equitable estate.
13. Schedule 2 attached reconciles an archive file of 135 Form 504s lodged with ASIC which may not be the complete list of equitable estates under external beneficiary management which should name all agencies and/ or entities of any kind related to the Crown in Australia and elsewhere in the territory of the World relating to my appointment as Managing Controller to the Crown Globally dated 1st June 2019 served 3rd June 2019 and acknowledged 6th June 2019 and my subsequent appointment as Liquidator on the 14th August 2020.

AAA sovereign-rating information reconciliation

14. AMG 9732 - 20 August 2026: correspondence was sent to Moody's Ratings, S&P Global Ratings and Fitch Ratings, together with the Auditor-General for Australia, the Auditor-General for South Australia, the Acting Treasurer and other recipients, concerning the information used in assessing Australia's sovereign creditworthiness and the completeness of the audit, governance and contingent-liability information placed before the rating agencies.
15. AMG 9732 records that, during the relevant period, public ministerial statements referred to Australia's AAA sovereign ratings from Moody's, S&P Global and Fitch. The correspondence expressly states that it does not request a predetermined rating outcome; it requests identification of the records considered, preservation of the rating information set, and assessment of whether notified matters were included in that information set.
16. AMG 9732 asks the rating agencies to identify the governmental and constitutional entity treated as the sovereign obligor described as 'Australia', identify documents and datasets received or relied upon, and confirm whether specified enforcement, court, audit and notification materials were included before the most recent rating decision.
17. The same correspondence asks the Acting Treasurer and the national and South Australian Auditors-General to identify documents, audit opinions, briefings or representations supplied to Moody's, S&P Global or Fitch concerning public-sector governance, public debt, contingent liabilities and Australia's sovereign rating.
18. AMG 9726, AMG 9726b and AMG 9730 form part of the later notice and service record referred to in AMG 9732. AMG 9730 is evidence of a NACC report and its contents; it is not evidence that the NACC has adopted or determined the allegations contained in that report.

Information requested from the ATO / ABR

Accordingly, please provide a complete schedule for every relevant ABN showing:

- the 11-digit Australian Business Number;
- the registered entity name;
- any trust name, trustee name, trading name or business name associated with the ABN;
- the entity type or registration classification;
- the original ABN registration date;
- the cancellation date and recorded cancellation status, where applicable;
- any previous, superseded or alternative entity name historically associated with the ABN;
- any associated Tax File Number, tax account, client identifier or ATO reference that the ATO is lawfully able to identify or confirm;
- any relationship recorded between that ABN and another trust, subsidiary, entity, trustee, controlling registration or consolidated tax record;
- whether the ABN or associated tax file has been transferred, consolidated, superseded, archived or otherwise linked to another identifier; and
- any historical registration information necessary to identify the equitable estate, trust or entity to which the ABN related.

Cross-reconciliation expressly requested

Please also reconcile, so far as ATO/ABR records permit, the following populations against one another:

- the 621 distinct ABNs presently identified in our reconciliation;
- the 215 ABNs recorded as cancelled by the ATO/ABR in AMG 9280/ AMG 9338;
- the 434 related entities referred to in AMG 8571;
- the 435 entity tax files referred to in AMG 8859;
- the 623 tax accounts referred to in AMG 9499 and related Hong Kong correspondence;
- the 636 RBA primary bank accounts referred to in the New CIES supporting correspondence; and
- the entity, trust and tax-account records associated with Hong Kong Tax File Number TFM 81788 and New CIES transaction reference IHK0010JMCKT9T09, to the extent those relationships are recorded in ATO/ABR systems.

AAA rating information specifically requested from the ATO

Please additionally confirm, to the extent recorded in ATO or ABR systems:

- whether the ATO, ABR or any ATO officer supplied information, data, briefing material, tax-account information, liability information or representations to the Commonwealth Treasury, Department of Finance, Australian Office of Financial Management, Australian National Audit Office, Audit Office of South Australia, Moody's Ratings, S&P Global Ratings or Fitch Ratings in connection with Australia's sovereign credit rating or any related fiscal or contingent-liability assessment;
- the dates, titles and recipients of any such information or briefing material;
- whether any material supplied included, referred to or excluded the 621-ABN population, the 215 cancelled ABNs, the 434/435 entity populations, the 623 tax accounts, the 636 primary bank accounts, TFM 81788, the Hong Kong tax-file transfer instructions, or associated tax-account liabilities or claims recorded in ATO systems;
- whether any ATO or ABR record identifies an amount, contingent liability, disputed liability, tax receivable, tax payable, credit, refund, trust account, suspense account or other balance associated with any of those ABNs, entities or tax accounts that was communicated to Treasury, Finance, AOFM, an audit office or a rating agency;

- whether the ATO was asked by any of those bodies to verify the identity of the relevant taxpayer, trust, entity or sovereign/public-sector obligor for the purpose of a rating, audit or fiscal assessment; and
- if no such information was supplied, whether the ATO can identify the Commonwealth office responsible for supplying tax-related or contingent-liability information used in the sovereign-rating process.

Residual unnamed ABNs

For the avoidance of doubt, this request is not confined to ABNs for which we can already provide a corresponding entity name. Its principal purpose is to identify the names associated with the residual and presently unnamed ABNs so that the complete ABN population can be reconciled against the named entities already identified in the existing schedules.

Where the ATO/ABR cannot presently identify an entity name associated with an ABN, please list that ABN separately and state what historical record, archived registration material, taxpayer identifier, authority, consent or further information would be required to establish the corresponding name.

Please distinguish, where the records permit, between:

- ABNs associated with presently identifiable named entities;
- ABNs associated with trusts, trustees or equitable estates;
- ABNs associated with entities whose names changed, were superseded or were consolidated;
- cancelled ABNs for which the historical entity name remains recorded;
- cancelled or legacy ABNs for which the corresponding entity name remains unresolved;
- tax accounts for which no separate active ABN presently appears; and
- records which the ATO identifies as transferred, redirected, consolidated or otherwise dealt with following the prior directions concerning Hong Kong and TFM 81788.

Requested output

The requested output would be most useful in the following format:

ABN | Registered Entity Name | Trust / Trustee Name | Entity Type | Registration Date | Cancellation Date | TFN / ATO Reference | Historical / Previous Name | Related Tax Account | Related Entity Number | Transfer / Consolidation Status | Rating / Audit Information Supplied | Recipient / Date | Current Status

Please provide the reconciliation electronically in spreadsheet or CSV format if possible. If the ATO requires a particular authority, identity verification, form, consent or other procedural step before providing any part of the requested information, please identify that requirement precisely so it can be addressed without delay. The reconciliation should also refer to events of multiple cancellations of the same ABN.

The New CIES application contains an express consent to necessary enquiries and to release of records or information by government departments, authorities and other organisations for processing of that application. If the ATO considers that a separate Australian authority or consent is nevertheless required for the requested reconciliation or any inter-agency disclosure, please identify the required form and statutory or administrative basis.

This request is intended to complete the existing record rather than duplicate information already available. The ATO and Australian Business Register hold the authoritative historical registration material required to associate the presently unresolved ABNs with their registered entities, trusts or

trustees and to reconcile the ABN, entity, tax-account and rating-information populations described above.

Please confirm receipt, link this request to IGT-25-03019 / CRM0192372 and ATO reference 1-92922704105 where appropriate, and advise the ATO/ABR contact point responsible for completing the reconciliation.

ALL RIGHTS RESERVED

Yours faithfully,

For and on behalf of The Andrew Garrett Family Office, Hong Kong Tax File Number TFM 81788

Signature: _____

Name: Andrew Garrett

Position: Global Managing Trustee Chairman of Board of Trustees

Date: Saturday, 22 August 2026



Documents referred to

Hong Kong Government announcement of New CIES dated 19 December 2023.

AMG 6576 ATO Numbnuts at work Alleged Confirmation of Cancellation of ABNs 6th April 2023 (**ANNEXURE 1**)

AMG 6652 ATO Numbnuts at Work Purported Cancellation of ABNs & AGFT PAYG & GST Registration 28th April 2023 (**ANNEXURE 2**)

AMG 6727 ATO Numbnuts at Work Purported Cancellation AGFT PAYG & GST Registration. 21st April 2023 (**ANNEXURE 3**)

AMG 8109 HCMP_1855_2022 NSD_741_2023 DCCRM_0073_2019 RBA ORDER TO PROVIDE DANs_ PANs

AMG 8571 - OenoViva Capital Resources letter to Chief Executive, Hong Kong SAR dated 2 February 2025.

AMG 8850 - OenoViva Capital Resources letter to Inspector-General of Taxation dated 7 May 2025.

AMG 8850a - IGTO correspondence dated 7 May 2025 transferring/registering complaint with the ATO.

AMG 8859 - OenoViva Capital Resources letter to Chief Executive, Hong Kong SAR dated 11 May 2025.

AMG 8884 OenoViva Capital Resources Anthony Leonard Dickman; Notice of Indictment, Penalty and Conviction dated 22.05.2025 ART BQ1W8L (**ANNEXURE 4**)

AMG 9280 ABN Registrar Letter to AMG Dated 2nd December 2025 (**ANNEXURE 5**)

AMG 9338 - TAGFILT trading as OVCR letter and reconciliation schedules dated 2 January 2026.

Hong Kong Government announcement of New CIES dated 19 December 2023.

AMG 9477 TAB 1 - IHK0010JMCKT9T09 New CIES Application for Net Asset Assessment submitted 19 February 2026.

AMG 9447 / AMG 9477 - New CIES fulfilment correspondence dated March 2026.

AMG 9499 - New CIES correspondence dated 23 March 2026, including Invest Hong Kong correspondence.

AMG 9505 - New CIES correspondence dated 30 March 2026.

AMG 9510 - Net Assets Statement extract supplied in support of the New CIES application.

AMG 9724 - Parliament and Parliamentary Counsel Request Summary, December 2025-January 2026.

AMG 9726 / AMG 9726b - Formal Enforcement Notice and service correspondence dated 18 August 2026.

AMG 9730 - NACC webform and related correspondence dated 19-20 August 2026.

AMG 9732 - AGFO correspondence to national and state Auditors-General and Moody's, S&P Global and Fitch concerning Australia's AAA sovereign ratings dated 20 August 2026.

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

ANDREW GARRETT FAMILY OFFICE

Named ABNs reconciled against the available Form 504 lodgement/service material

Named ABNs in schedule	Matched Form 504 lodgement/service	No matched Form 504 identified
374	106	268

Reconciliation basis. Each row contains a named 11-digit ABN. Form 504 entries identified in the available Form 504 material are recorded as lodged/served on ASIC in accordance with the instructed evidentiary treatment. Where no matching Form 504 has been identified in the available material, the schedule states that expressly. No unnamed ABNs or balancing entries are included.

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
1	00 814 122 225	REMIREMENT PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6055	30/12/2022
2	00 819 025 272	FORBRYDE PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6030	30/12/2022
3	11 005 357 522	ANZ BANKING GROUP LIMITED	YES	AMG 6154	09/01/2023
4	11 156 593 529	28. OENOVIVA (INDONESIA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF INDONESIA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
5	11 282 732 966	THE TRUSTEE FOR FINLAYSONS LAWYERS ABN 92 386 254 392 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
6	11 305 042 008	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819; ABN 46 001 549 480; ABN 99 009 717 391; ABN 51 079 993 203; ABN 11 305 042 008 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
7	11 780 025 954	THE TRUSTEE FOR THE OENOVIVA (VICTORIA) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
8	12 004 044 937	THE TRUSTEE FOR NAB/ DOEHNGAWAN/ BUSINESS GROWTH FUND AUSTRALIA ABN 12 004 044 937 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6151	09/01/2023
9	12 156 585 876	OENOVIVA (ISRAEL) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF ISRAEL, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
10	12 162 778 780	THE TRUSTEE FOR THE BANKRUPT ESTATE OF SCOTT MORRISON (FRAUD@PMC.GOV.AU ; SCOTT.MORRISON.MP@APH.GOV.AU)	NO MATCH IDENTIFIED	—	—
11	13 123 400 877	RANAT INVESTMENTS PTY LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6082	30/12/2020
12	13 310 482 425	THE TRUSTEE FOR THE BANKRUPT ESTATE OF CHRIS BARLOW (SENIOR ASSISTANT COMMISSIONER OF TAXATION)	NO MATCH IDENTIFIED	—	—
13	13 559 536 727	THE TRUSTEE FOR ANZ BANKING GROUP LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
14	13 838 529 239	THE TRUSTEE FOR ASX LIMITED TRADING AS AUSTRALIAN SECURITIES EXCHANGE ABN 98 008 624 691 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
15	14 473 936 461	LAIDLAW LAWYERS ABN 37 614 037 884 (MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
16	14 600 978 103	THE TRUSTEE FOR COMMERCIAL & GENERAL ABN 14 600 978 103 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
17	14 633 501 568	THE TRUSTEE FOR THE OENOVIVA (QUEENSLAND) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
18	14 930 849 717	THE TRUSTEE FOR AUSTRALIAN SECURITIES INVESTMENT COMMISSION ABN 86 768 265 615 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
19	15 088 976 178	The Trustee for the Attorney General's Department ABN 15 088 976 178 (Liquidator and Managing Controller Appointed)	NO MATCH IDENTIFIED	—	—
20	15 776 366 781	THE TRUSTEE FOR C & G DEVELOPMENT MANAGEMENT ABN 30 609 198 567 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
21	16 305 983 353	THE TRUSTEE FOR THE LAW SOCIETY OF SOUTH AUSTRALIA ABN 16 305 983 353; ABN 42 522 803 276; ABN 22 570 040 022 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
22	16 693 916 281	THE TRUSTEE FOR THE BANKRUPT ESTATE OF RICHARD K BEISSEL (RBEISSEL@COWELLCLARKE.COM.AU)	NO MATCH IDENTIFIED	—	—
23	16 945 241 358	THE TRUSTEE FOR THE BANKRUPT ESTATE OF WARREN DEAN RANDALL (DATE OF BIRTH 19/09/1956)	NO MATCH IDENTIFIED	—	—
24	17 150 375 893	THE TRUSTEE FOR GG LEGAL SERVICES TRADING AS GRIFFINS LAWYERS ABN 19 074 972 231 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
25	17 156 593 556	OENOVIVA (MALAYSIA/SINGAPORE) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF MALAYSIA/SINGAPORE, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
26	17 224 589 355	THE TRUSTEE FOR THE BANKRUPT ESTATE OF NIGEL DAVID GARRARD	NO MATCH IDENTIFIED	—	—
27	17 622 440 459	THE TRUSTEE FOR THE BANKRUPT ESTATE OF CHRIS JORDAN (COMMISSIONER OF TAXATION AND REGISTRAR OF THE AUSTRALIAN BUSINESS REGISTRY)	NO MATCH IDENTIFIED	—	—
28	17 631 601 397	COWELL CLARKE PTY LTD ABN 17 631 601 397 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6123, AMG 6129	09/01/2023
29	18 108 001 191	THE TRUSTEE FOR THE DEPARTMENT OF THE PRIME MINISTER AND CABINET ABN 18 108 001 191 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6138	09/01/2023
30	18 211 423 012	THE TRUSTEE FOR THE BANKRUPT ESTATE OF STEPHEN ELLIOT YOUNG	NO MATCH IDENTIFIED	—	—
31	18 257 863 087	THE TRUSTEE FOR THE OENOVIVA (AUSTRALIA: NATIONAL REDRESS SCHEME) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
32	18 566 556 334	DENTONS AUSTRALIA LIMITED ABN 69 100 963 308; ABN 69 100 963 308 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
33	18 664 630 475	THE TRUSTEE FOR FREEDOM MORTGAGE CORPORATION (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
34	19 074 972 231	THE TRUSTEE FOR GG LEGAL SERVICES TRADING AS GRIFFINS LAWYERS ABN 19 074 972 231 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
35	19 159 624 521	BOAR'S ROCK WINERY PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 5990	23/12/2022

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
36	19 649 744 203	THE TRUSTEE FOR AUSTRALIAN PAYMENTS PLUS ABN: 19 649 744 203 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6142	09/01/2023
37	19 651 072 877	THE TRUSTEE FOR THE BANKRUPT ESTATE OF DANA TEMPLE ATTORNEY REGISTRATION NO 17077	NO MATCH IDENTIFIED	—	—
38	20 008 266 779	VINPAC INTERNATIONAL PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6080	30/12/2024
39	20 623 374 630	WESTERN RIDGE WINES PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 5997	23/12/2022
40	20 842 571 397	LK LAW PTY LTD TRADING AS LIPMAN KARAS ABN 68 110 534 631 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
41	21 370 899 286	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ROBERT SHENTON FRENCH AC (BORN 19 MARCH 1947)	NO MATCH IDENTIFIED	—	—
42	21 469 827 125	THE TRUSTEE FOR AETOS UNIT TRUST	NO MATCH IDENTIFIED	—	—
43	21 675 178 730	THE TRUSTEE FOR THE ANDREW GARRETT FAMILY TRUST NO 3	NO MATCH IDENTIFIED	—	—
44	22 007 210 899	FOSTERS BREWING GROUP ABN 22 007 210 899 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6159	09/01/2023
45	22 088 588 425	E&A LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6028	23/12/2022
46	22 570 040 022	THE TRUSTEE FOR THE LAW SOCIETY OF SOUTH AUSTRALIA ABN 16 305 983 353; ABN 42 522 803 276; ABN 22 570 040 022 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
47	23 375 123 813	THE TRUSTEE FOR LAW COUNCIL OF AUSTRALIA LIMITED ABN 85 005 260 622; 005 260 622 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
48	23 478 609 898	THE TRUSTEE FOR THE BANKRUPT ESTATE OF TAKUSHI FUKUZUMI (DATE OF BIRTH 24;07;1946)	NO MATCH IDENTIFIED	—	—
49	24 004 373 862	TREASURY WINE ESTATES LIMITED	YES	AMG 6156	09/01/2023
50	24 252 331 932	THE TRUSTEE FOR THE WALT DISNEY COMPANY SEC REGISTRATION CIK #0001744489 (MANAGING CONTROLLER APPOINTED)	YES	AMG 6165	09/01/2023
51	24 456 438 907	THE TRUSTEE FOR AUSTRALIAN PAYMENTS PLUS ABN: 19 649 744 203 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
52	24 748 668 169	THE TRUSTEE FOR COORS CHAMBERS WESTGARTH ABN 89 690 832 091 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
53	24 835 616 043	THE TRUSTEE FOR THE OENOVIVA (NEW SOUTH WALES) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
54	25 000 600 859	RANIMAT PTY. LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6084	30/12/2022
55	25 152 481 573	TINLINS WINES PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 5995	23/12/2022
56	25 153 259 335	THE TRUSTEE FOR THE BANKRUPT ESTATE OF BEN DAVIDSON (PARTNER; CORRS CHAMBERS WESTGARTH)	NO MATCH IDENTIFIED	—	—
57	25 156 593 592	OENOVIVA (RUSSIA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF RUSSIA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
58	25 513 595 023	The Trustee for Remirement PTY LTD	NO MATCH IDENTIFIED	—	—
59	25 582 859 403	CROWN ATTORNEY GENERAL	NO MATCH IDENTIFIED	—	—
60	25 919 344 359	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ROSLYN SMITH (ROSLYN.SMITH@AFSA.GOV.AU)	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
61	26 096 223 406	E&A CORPORATE FINANCE LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6029	23/12/2022
62	26 126 717 913	THE TRUSTEE FOR COMMERCIAL AND GENERAL PROPERTY SERVICES ABN 26 126 717 913 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
63	26 161 958 658	BARRELLMASTERS AUSTRALIA PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6060	30/12/2022
64	26 317 275 322	THE TRUSTEE FOR THE AUSTRALIAN PEOPLE FUTURE FUND	NO MATCH IDENTIFIED	—	—
65	26 468 209 642	THE TRUSTEE FOR P.V AATHREYA AND OTHERS TRADING AS JOHNSON WINTER AND SLATTERY ABN 70 843 523 318 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
66	26 563 812 149	PWC AUSTRALIA / PRICEWATERHOUSECOOPERS	YES	AMG 6150	09/01/2023
67	26 608 763 515	DUXTON VINEYARDS PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6010	23/12/2022
68	26 632 027 104	THE TRUSTEE FOR THE BANKRUPT ESTATE OF WARREN WILLIAM WARD (DATE OF BIRTH 25;7;1947)	NO MATCH IDENTIFIED	—	—
69	26 635 635 832	THE TRUSTEE FOR BANK MANDIRI LIMITED (MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
70	26 641 465 472	THE TRUSTEE FOR THE BANKRUPT ESTATE OF VINCENT TAVOLARO (SENIOR SOLICITOR AT AUSTRALIAN GOVERNMENT SOLICITORS OFFICE)	NO MATCH IDENTIFIED	—	—
71	27 001 628 780	SUNTORY HOLDINGS LIMITED ABN 27 001 628 780; ABN 63 639 449 791; ABN 85 003 953 357; ABN 73 060 091 536 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
72	27 156 591 981	OENOVIVA (SOUTH AFRICA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF SOUTH AFRICA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
73	27 916 531 212	THE TRUSTEE FOR THE TAX LAW OFFICE OF RICK BAILEY, ESQ (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
74	28 178 278 364	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JOHN WINSTON HOWARD (BORN 26 JULY 1939)	NO MATCH IDENTIFIED	—	—
75	28 478 960 722	THE TRUSTEE FOR GLOBAL CESTUI QUE VIE ASSETS TRUST	NO MATCH IDENTIFIED	—	—
76	29 606 765 172	THE TRUSTEE FOR THE SOCIETY OF WORLDWIDE INTERBANK FINANCIAL TELECOMMUNICATION (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) (SWIFT)	YES	AMG 6141	09/01/2023
77	29 672 736 281	THE TRUSTEE FOR THE UNITED NATIONS (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
78	29 759 949 564	THE TRUSTEE FOR THE AVERIL BAKER IRREVOCABLE LIVING TRUST	NO MATCH IDENTIFIED	—	—
79	30 008 266 760	VINTNERS IMPORTS PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6081	30/12/2025
80	30 609 198 567	THE TRUSTEE FOR C & G DEVELOPMENT MANAGEMENT ABN 30 609 198 567(LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
81	31 114 888 701	FLEURIEU VINTNERS PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6021	23/12/2022
82	31 156 586 766	OENOVIVA (NORTH AMERICA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF USA	NO MATCH IDENTIFIED	—	—
83	31 156 588 322	OENOVIVA (AUSTRIA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF AUSTRIA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
84	31 818 816 113	SUNBURST PROPERTY TRUST	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
85	31 820 200 700	THE TRUSTEE FOR THE OENOVIVA (SOUTH AUSTRALIA) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
86	31 842 303 774	THE TRUSTEE FOR COMMERCIAL AND GENERAL CORPORATION ABN 31 842 303 774 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
87	31 981 489 471	FERRIER HODGSON	YES	AMG 6163	09/01/2023
88	32 075 475 731	THE TRUSTEE FOR LAW INSTITUTE OF VICTORIA ABN 32 075 475 731 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6121	09/01/2023
89	32 156 593 618	29. OENOVIVA (POLAND) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF POLAND, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
90	32 423 073 682	THE TRUSTEE FOR BDO GROUP HOLDINGS LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
91	32 770 513 371	AUSTRAC	YES	AMG 6146	09/01/2023
92	32 835 548 875	THE TRUSTEE FOR CARBONHELIX LLC (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
93	32 852 056 459	THE TRUSTEE FOR AUSTRALIAN CAPITAL TERRITORY LAW SOCIETY ABN 60 181 327 029 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
94	33 007 457 141	WESTPAC	YES	AMG 6153	09/01/2023
95	33 156 586 775	OENOVIVA (VIETNAM) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF VIETNAM, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
96	33 423 389 441	THE TRUSTEE FOR QUEENSLAND LAW SOCIETY INC. ABN 33 423 389 441 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6118	09/01/2023
97	33 446 145 662	THE TRUSTEE FOR THE AUSTRALIAN PRUDENTIAL REGULATORY AUTHORITY ABN 79 635 582 658 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
98	33 545 610 714	THE TRUSTEE FOR THE BANKRUPT ESTATE OF BEN MAY (BEN.MAY@AGS.GOV.AU)	NO MATCH IDENTIFIED	—	—
99	33 576 208 539	THE TRUSTEE FOR PRICE WATERHOUSE COOPERS (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
100	33 742 394 619	THE TRUSTEE FOR THE GARRETT FAMILY TRUST	NO MATCH IDENTIFIED	—	—
101	33 785 287 219	THE TRUSTEE FOR OFFICE OF THE CROWN ATTORNEY GENERAL	NO MATCH IDENTIFIED	—	—
102	34 121 580 907	NOT WINE PTY. LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6007	23/12/2022
103	34 150 236 795	THE TRUSTEE FOR BANCA DI COMO	NO MATCH IDENTIFIED	—	—
104	34 301 209 380	YOUNG STREET (NO 137) PTY LTD (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6000	23/12/2022
105	34 603 184 238	MONOPOLY PROPERT GROUP PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6086	30/12/2023
106	34 745 387 865	THE TRUSTEE FOR THE BANKRUPT ESTATE OF SIMON JOHN ILLSLEY	NO MATCH IDENTIFIED	—	—
107	34 916 149 867	THE TRUSTEE FOR JAMIESON (SA) ABN 87 087 207 181 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
108	35 008 080 466	WOODROFE INDUSTRIES LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 5971	23/12/2022
109	35 008 150 936	TJV WINE CO. PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 5998	23/12/2022

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
110	35 149 769 899	STAR OF GREECE HOLDINGS PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6008	23/12/2022
111	35 149 772 190	BOAT RAMP HOLDINGS PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6015	23/12/2022
112	35 495 960 704	THE TRUSTEE FOR VIVACASH	NO MATCH IDENTIFIED	—	—
113	35 769 388 186	THE TRUSTEE FOR FEDERATED STATE OF COLORADO (MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
114	36 994 122 885	SUBROGATION INTERNATIONAL LIMITED ABN 86 621 017 847 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
115	37 136 180 366	THE TRUSTEE FOR EFTPOS PAYMENTS AUSTRALIA ABN 37 136 180 366 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6144	09/01/2023
116	37 156 594 008	OENOVIVA (SWEDEN) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF SWEDEN, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
117	37 614 037 884	LAIDLAW LAWYERS ABN 37 614 037 884 (MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
118	38 812 047 983	RH TRADING #1 LLC (MANAGING CONTROLLER APPOINTED) EIN; 85-2869059 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
119	39 309 354 304	THE ENDEAVOUR BEVERAGE GROUP LIMITED ABN 77 159 767 843 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
120	39 547 902 323	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MATTHEW CRITCHLEY (PARTNER, CORRS CHAMBERS WESTGARTH)	NO MATCH IDENTIFIED	—	—
121	39 636 817 108	THE TRUSTEE FOR R.K BEISSEL AND F.F LANCIONE TRADING AS LANCIONE PARTNERS ABN 69 517 668 159; ABN 39 636 817 108 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
122	40 156 586 364	OENOVIVA (GEORGIA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF GEORGIA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
123	41 036 606 436	THE TRUSTEE FOR THE OFFICE OF DIRECTOR PUBLIC PROSECUTIONS ABN 41 036 606 436 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6136	09/01/2023
124	41 191 250 065	THE TRUSTEE FOR SOUTHSIDE BANCSHARES INC EIN 75-1848732 751046251 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
125	41 434 516 549	THE TRUSTEE FOR THE LAW SOCIETY OF WESTERN AUSTRALIA ABN 41 434 516 549 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6122	09/01/2023
126	41 437 640 649	THE ANTIPODEAN (PREVIOUSLY FITZALLEN) ENGINEERED WOOD FIBRE PRODUCTS TRUST	NO MATCH IDENTIFIED	—	—
127	41 496 680 853	THE TRUSTEE FOR COMMERCIAL AND GENERAL PROPERTY SERVICES ABN 26 126 717 913 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
128	41 609 256 159	THE TRUSTEE FOR SINGAPORE STOCK EXCHANGE LIMITED (MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
129	41 918 827 630	THE TRUSTEE FOR HOPKALO FAMILY TRUST (UKRAINE)	NO MATCH IDENTIFIED	—	—
130	42 000 001 007	THE TRUSTEE FOR PERPETUAL TRUSTEE COMPANY LIMITED ACN 42 000 001 007 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
131	42 156 587 183	OENOVIVA (UK/IRELAND) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF UK/IRELAND, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
132	42 309 160 899	THE TRUSTEE FOR GRAHAM M KELLY, GRANT MITCHELL, JEREMY V REES AND 8 OTHERS ABN 43 972 467 798 TRADING AS PHILLIPS FOX (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
133	42 388 204 496	THE TRUSTEE FOR THE ANDREW GARRETT FAMILY TRUST NO 4	NO MATCH IDENTIFIED	—	—
134	42 462 692 177	OENOVIVA (AUSTRALIA & NEW ZEALAND) PLANT AND EQUIPMENT TRUST	NO MATCH IDENTIFIED	—	—
135	42 522 803 276	THE TRUSTEE FOR THE LAW SOCIETY OF SOUTH AUSTRALIA ABN 16 305 983 353; ABN 42 522 803 276; ABN 22 570 040 022 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6119	09/01/2023
136	42 689 672 851	THE TRUSTEE FOR THE N.M. ROTHSCHILD & SONS (AUSTRALIA) LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
137	42 832 934 926	THE TRUSTEE FOR HARLEY DAVIDSON FINANCIAL SERVICES EIN 363826287 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
138	43 177 027 133	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JUDGE DAVID STEVENS (RETIRED) AND SPECIAL MASTER IF THE COLORADO DISTRICT COURT	NO MATCH IDENTIFIED	—	—
139	43 972 467 798	THE TRUSTEE FOR GRAHAM M KELLY, GRANT MITCHELL, JEREMY V REES AND 8 OTHERS ABN 43 972 467 798 TRADING AS PHILLIPS FOX (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6126	09/01/2023
140	44 156 592 862	OENOVIVA (BELGIUM) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF BELGIUM, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
141	44 321 909 547	THE TRUSTEE FOR THE BANKRUPT ESTATE OF TREVOR COULTER (TREVOR.COULTER@ATO.GOV.AU)	NO MATCH IDENTIFIED	—	—
142	45 598 585 281	THE TRUSTEE FOR THE AVERIL GARRETT FAMILY TRUST	NO MATCH IDENTIFIED	—	—
143	45 668 763 508	SUNTORY HOLDINGS LIMITED ABN 27 001 628 780; ABN 63 639 449 791; ABN 85 003 953 357; ABN 73 060 091 536 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
144	45 772 216 157	TREASURY WINE ESTATES LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
145	45 839 373 117	THE TRUSTEE FOR QUEENSLAND LAW SOCIETY INC. ABN 33 423 389 441 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
146	46 001 549 480	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819; ABN 46 001 549 480; ABN 99 009 717 391; ABN 51 079 993 203; ABN 11 305 042 008 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
147	46 008 583 542	MACQUARIE BANK	YES	AMG 6238	18/01/2023
148	46 050 332 913	CLASSIC OAK PRODUCTS PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6069	30/12/2023
149	46 156 592 871	OENOVIVA (SWITZERLAND) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF SWITZERLAND, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
150	46 570 582 430	THE TRUSTEE FOR JEMMA ROBERTSON FAMILY TRUST	NO MATCH IDENTIFIED	—	—
151	46 738 846 197	FOSTERS BREWING GROUP ABN 22 007 210 899 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
152	46 958 716 133	SAB MILLER	YES	AMG 6160	09/01/2023

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
153	46 958 718 133	SAB MILLER BEVERAGE INVESTMENTS ABN 46 958 718 133 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
154	47 105 347 313	DUNCAN POWELL	YES	AMG 6164	09/01/2023
155	47 156 592 497	OENOVIVA (PORTUGAL) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF PORTUGAL, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
156	47 702 595 758	ALLENS	YES	AMG 6131	09/01/2023
157	48 006 818 177	GARDEN GULLY GREAT WESTERN VINEYARDS PTY. LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6005	23/12/2022
158	48 123 123 124	COMMONWEALTH BANK OF AUSTRALIA	YES	AMG 6152	09/01/2023
159	48 265 275 186	THE TRUSTEE FOR JP MORGAN CHASE CO CIK 0000019617(LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
160	48 288 331 731	CCK LAWYERS	YES	AMG 6127	09/01/2023
161	48 504 557 998	Commonwealth Ombudsman	NO MATCH IDENTIFIED	—	—
162	48 984 182 538	THE TRUSTEE FOR THE TAX LAW OFFICE OF TEMPLE LAW LLC (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
163	50 008 559 486	THE TRUSTEE FOR THE RESERVE BANK OF AUSTRALIA;RBA; ABN 50 008 559 486	NO MATCH IDENTIFIED	—	—
164	50 156 597 312	OENOVIVA (HUNGARY) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF HUNGARY, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
165	50 166 007 983	THE TRUSTEE FOR COMMERCIAL & GENERAL ABN 14 600 978 103 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
166	50 604 435 323	JOINT VENTURE JUICING PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6073	30/12/2023
167	50 785 365 455	THE TRUSTEE FOR THE CROWN (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
168	50 823 661 553	THE TRUSTEE FOR OUR GREEN PLANET	NO MATCH IDENTIFIED	—	—
169	51 079 993 203	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819; ABN 46 001 549 480; ABN 99 009 717 391; ABN 51 079 993 203; ABN 11 305 042 008 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
170	51 447 996 884	THE TRUSTEE FOR ALLIANT CREDIT UNION EIN 420329305 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
171	51 448 417 032	THE FIZALLEN PROPERTY TRUST	NO MATCH IDENTIFIED	—	—
172	51 635 478 232	RANDALL WINES INTERNATIONAL PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6057	30/12/2022
173	51 688 747 623	YOUNG STREET (NO 137) PTY LTD (MANAGING CONTROLLER APPOINTED) AS TRUSTEE FOR THE TINLINS WINE TRUST	YES	AMG 6000	23/12/2022
174	51 725 142 618	THE TRUSTEE FOR THE ANDREW GARRETT IRREVOCABLE LIVING TRUST	NO MATCH IDENTIFIED	—	—
175	51 824 753 556	THE TRUSTEE FOR THE AUSTRALIAN TAX OFFICE ABN 51 824 753 556 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6148	09/01/2023

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
176	52 357 057 519	THE TRUSTEE FOR BANKRUPT ESTATE OF FRANCESCO FAUSTO LANCIONE (DATE OF BIRTH 12;12;1962)	NO MATCH IDENTIFIED	—	—
177	52 548 550 246	THE TRUSTEE FOR THE RESERVE BANK OF AUSTRALIA LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
178	53 003 678 148	The Trustee for Commonwealth Ombudsman ABN 53 003 678 148 (Liquidator and Managing Controller Appointed)	NO MATCH IDENTIFIED	—	—
179	53 245 764 695	Attorney Generals Department	NO MATCH IDENTIFIED	—	—
180	53 491 418 498	THE TRUSTEE FOR NAB/ DOEHNGAWAN/ BUSINESS GROWTH FUND AUSTRALIA ABN 12 004 044 937 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
181	54 169 218 172	THE TRUSTEE FOR THE OENOVIVA (WESTERN AUSTRALIA) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
182	54 278 630 521	STRUT MASTER NO 2 PTY LTD (CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
183	54 295 154 137	THE TRUSTEE FOR THE BANKRUPT ESTATE OF PANETLIA MARINAKIS (adelaide@cdpp.gov.au)	NO MATCH IDENTIFIED	—	—
184	54 609 196 170	THE TRUSTEE FOR C & G COMMUNITIES ABN 54 609 196 170 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
185	55 077 487 944	E&A CORPORATE SERVICES LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6027	23/12/2022
186	55 345 165 642	The Trustee for A. V. Fletcher and Associates PtyLtd	NO MATCH IDENTIFIED	—	—
187	55 980 926 893	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JOHN CLOVER (adelaide@cdpp.gov.au)	NO MATCH IDENTIFIED	—	—
188	56 082 884 973	PALLTEC PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6065	30/12/2023
189	56 396 731 926	THE TRUSTEE FOR LAW INSTITUTE OF VICTORIA ABN 32 075 475 731 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
190	57 156 593 789	OENOVIVA (UKRAINE) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF UKRAINE, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
191	57 290 977 579	THE TRUSTEE FOR C & G COMMUNITIES ABN 54 609 196 170 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
192	57 409 709 928	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MARK LIVESEY (ALLEGED JUDICIAL OFFICER APPOINTED 28TH JANUARY 2020)	NO MATCH IDENTIFIED	—	—
193	57 968 503 209	THE TRUSTEE FOR WELLS FARGO BANK LIMITED (MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
194	58 142 275 494	THE IBEA HYBRID UNIT TRUST	NO MATCH IDENTIFIED	—	—
195	59 261 088 248	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ALEXANDER JOHN PAIOR (DATE OF BIRTH 18;11;1946)	NO MATCH IDENTIFIED	—	—
196	59 486 167 468	OENOVIVA (AUSTRALIA & NEW ZEALAND) TRUST	NO MATCH IDENTIFIED	—	—
197	60 003 311 644	THE TRUSTEE FOR BPAY GROUP PTY LTD ABN 60 003 311 644 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6143	09/01/2023
198	60 156 589 758	OENOVIVA (SRI LANKA) PTY LTD, MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF SRI LANKA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
199	60 156 594 106	OENOVIVA (THAILAND) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF THAILAND, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
200	60 181 327 029	THE TRUSTEE FOR AUSTRALIAN CAPITAL TERRITORY LAW SOCIETY ABN 60 181 327 029 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6114	09/01/2023
201	60 434 466 550	AGWATER WATER SUPPLY UNIT TRUST	NO MATCH IDENTIFIED	—	—
202	60 609 801 224	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ELIZABETH S. MARCUS, COLORAD SUPREME COURT RULES COMMITTEE	NO MATCH IDENTIFIED	—	—
203	60 980 862 500	VOK BEVERAGES ABN 95 100 599 362; ABN 95 100 599 362; 84 140 143 059; ABN 60 980 862 500 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
204	61 008 591 768	THE TRUSTEE FOR ROTHSCHILD AND CO AUSTRALIA LIMITED ABN 61 008 591 768 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
205	61 362 370 139	THE TRUSTEE FOR MICHELLE SCERRI IRREVOCABLE LIVING TRUST	NO MATCH IDENTIFIED	—	—
206	61 624 282 435	WESTERN RIDGE BULK WINES PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6017	23/12/2022
207	62 156 594 179	OENOVIVA (CAMBODIA/LAOS) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF CAMBODIA/LAOS, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
208	62 208 314 893	THE TRUSTEE FOR NORTHER TERRITORY LAW SOCIETY ABN 62 208 314 893 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6117	09/01/2023
209	62 294 637 080	THE TRUSTEE FOR THE BANKRUPT ESTATE OF KEITH RUPERT MURDOCH (DATE OF BIRTH 11TH MARCH 1931)	NO MATCH IDENTIFIED	—	—
210	63 384 330 717	THE TRUSTEE FOR AUSTRALIAN FINANCIAL SECURITY AUTHORITY ABN 63 384 330 717 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6133	09/01/2023
211	63 601 155 707	THE TRUSTEE FOR THE DEPARTMENT OF THE PRIME MINISTER AND CABINET ABN 18 108 001 191 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
212	63 639 449 791	SUNTORY HOLDINGS LIMITED ABN 27 001 628 780; ABN 63 639 449 791; ABN 85 003 953 357; ABN 73 060 091 536 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
213	63 727 327 253	THE TRUSTEE FOR THE AUSTRALIAN COMPETITION CONSUMER COMMISSION ABN 94 410 483 623 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
214	64 008 392 452	THE TRUSTEE FOR CPA AUSTRALIA LIMITED ABN 64 008 392 452 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
215	64 590 779 126	THE TRUSTEE FOR THE COMMONWEALTH BANK OF AUSTRALIA LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
216	64 979 337 719	THE ANTIPODEAN (PREVIOUSLY FITZALLEN) WOOD FIBRE RESOURCES TRUST	NO MATCH IDENTIFIED	—	—
217	64 992 908 783	ASBROEK BUSINESS TRUST # 2	NO MATCH IDENTIFIED	—	—
218	65 263 978 938	THE TRUSTEE FOR R.K BEISSEL AND F.F LANCIONE TRADING AS LANCIONE PARTNERS ABN 69 517 668 159; ABN 39 636 817 108 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
219	65 293 854 720	THE TRUSTEE FOR INVESTEC AUSTRALIA LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
220	66 156 593 323	OENOVIVA (KOREA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF KOREA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
221	66 156 594 197	OENOVIVA (CENTRAL EUROPE) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF CENTRAL EUROPE, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
222	66 581 165 272	THE TRUSTEE FOR THE BANKRUPT ESTATE OF PHILLIP CHARLES DETMOLD (DECEASED)	NO MATCH IDENTIFIED	—	—
223	66 987 234 181	COWELL CLARKE PTY LTD ABN 17 631 601 397 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
224	67 118 711 625	THE TRUSTEE FOR NATIONAL AUSTRALIA BANK LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
225	67 624 473 249	RANDALL TRANSPORT PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6011	23/12/2022
226	68 110 534 631	LK LAW PTY LTD TRADING AS LIPMAN KARAS ABN 68 110 534 631 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6132	09/01/2023
227	68 601 428 737	THE TRUSTEE FOR NPP AUSTRALIA LIMITED ABN 68 601 428 737 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6145	09/01/2023
228	69 084 694 453	ASBROEK BUSINESS TRUST # 2	NO MATCH IDENTIFIED	—	—
229	69 100 963 308	DENTONS AUSTRALIA LIMITED ABN 69 100 963 308; ABN 69 100 963 308 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6130	09/01/2023
230	69 167 820 304	THE PURE WINE COMPANY PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6077	30/12/2022
231	69 330 112 201	THE TRUSTEE FOR AUSTRALIAN FINANCIAL SECURITY AUTHORITY ABN 63 384 330 717 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
232	69 517 668 159	THE TRUSTEE FOR R.K BEISSEL AND F.F LANCIONE TRADING AS LANCIONE PARTNERS ABN 69 517 668 159; ABN 39 636 817 108 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
233	69 571 958 226	THE TRUSTEE FOR THE FEDERATION OF THE STATES AND TERRITORIES OF AMERICA (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
234	69 962 827 819	THE TRUSTEE FOR NAL INVESTOR CO LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
235	70 432 067 434	ANDREW MORTON GARRETT	NO MATCH IDENTIFIED	—	—
236	70 843 523 318	THE TRUSTEE FOR P.V AATHREYA AND OTHERS TRADING AS JOHNSON WINTER AND SLATTERY ABN 70 843 523 318 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6125	09/01/2023
237	71 203 467 451	THE TRUSTEE FOR HSBC BANK USA EIN 161065587 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
238	71 427 452 787	THE TRUSTEE FOR THE BANKRUPT ESTATE OF RICK D. BAILEY ATTORNEY REGISTRATION NO 13254	NO MATCH IDENTIFIED	—	—
239	72 704 070 465	THE TRUSTEE FOR THE NEW SOUTH WALES LAW SOCIETY ABN98 696 304 966(LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
240	72 721 877 683	The Trustee for Forbryde Pty Ltd	NO MATCH IDENTIFIED	—	—
241	72 939 219 260	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ALEXANDER JOHN GOSSE DOWNER (BORN 9 SEPTEMBER 1951)	NO MATCH IDENTIFIED	—	—
242	73 060 091 536	SUNTORY HOLDINGS LIMITED ABN 27 001 628 780; ABN 63 639 449 791; ABN 85 003 953 357; ABN 73 060 091 536 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
243	73 156 587 754	OENOVIVA (SPAIN) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF SPAIN, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
244	73 156 599 094	OENOVIVA (CHINA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF CHINA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
245	73 314 764 063	THE TRUSTEE FOR WESTPAC BANKING CORPORATION LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
246	73 870 534 439	THE TRUSTEE FOR NORTHERN TERRITORY LAW SOCIETY ABN 62 208 314 893 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
247	75 188 551 271	YATES LAW PTY LTD ACN 168 284 352 (CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
248	75 189 759 391	THE TRUSTEE FOR THE OENOVIVA (NORTHERN TERRITORY) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
249	75 449 108 253	OENOVIVA (AUSTRALIA & NEW ZEALAND) PROPERTY TRUST	NO MATCH IDENTIFIED	—	—
250	75 823 810 220	MACKS ADVISORY	YES	AMG 6162	09/01/2023
251	76 156 590 117	OENOVIVA (PAKISTAN) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF PAKISTAN, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
252	76 156 593 869	OENOVIVA (BELARUS) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF BELARUS, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
253	76 379 588 765	THE WORKFORCE SOLUTIONS TRUST	NO MATCH IDENTIFIED	—	—
254	77 050 110 275	BDO AUSTRALIA	YES	AMG 6149	09/01/2023
255	77 159 767 843	THE ENDEAVOUR BEVERAGE GROUP LIMITED ABN 77 159 767 843 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
256	77 478 593 704	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819; ABN 46 001 549 480; ABN 99 009 717 391; ABN 51 079 993 203; ABN 11 305 042 008 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
257	78 709 670 460	SOUTH 2015 ACN 603 317 684 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
258	78 761 760 976	ANDREW GARRETT GROUP PTY LTD AS TRUSTEE FOR THE ANDREW GARRETT FAMILY TRUST	YES	AMG 6026	23/12/2022
259	78 837 313 084	THE TRUSTEE FOR THE RESERVE BANK OF AUSTRALIA; RBA; ABN 50 008 559 486	NO MATCH IDENTIFIED	—	—
260	79 607 763 857	THE TRUSTEE FOR THE LAW SOCIETY OF TASMANIA ABN 79 607 763 857 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6120	09/01/2023
261	79 635 582 658	THE TRUSTEE FOR THE AUSTRALIAN PRUDENTIAL REGULATORY AUTHORITY ABN 79 635 582 658 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6134	09/01/2023
262	79 643 650 070	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ANDREW HORTON COUNSEL	NO MATCH IDENTIFIED	—	—
263	79 753 457 066	THE TRUSTEE FOR THE BANKRUPT ESTATE OF BROOKE SETTE (adelaide@cdpp.gov.au)	NO MATCH IDENTIFIED	—	—
264	79 914 741 836	THE TRUSTEE FOR BPAY GROUP PTY LTD ABN 60 003 311 644 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
265	80 131 685 928	FLEXTANK INTERNATIONAL PTY LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6063	30/12/2023

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
266	80 501 890 980	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ANDREW VERNON FLETCHER (DATE OF BIRTH 18;12;1948)	NO MATCH IDENTIFIED	—	—
267	80 507 314 616	THE TRUSTEE FOR THE AUSTRALIAN TAX OFFICE ABN 51 824 753 556 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
268	80 580 118 593	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JOSEPH LONGO (ACTING CHAIRMAN OF ASIC)	NO MATCH IDENTIFIED	—	—
269	80 974 468 465	OENOVIVA (AUSTRALIA & NEW ZEALAND) PLANT AND EQUIPMENT TRUST # 2	NO MATCH IDENTIFIED	—	—
270	81 003 775 139	DORRIEN ESTATE WINERY PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6070	30/12/2023
271	81 007 516 529	DUXTON WINERY BURONGA PTY. LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6072	30/12/2021
272	81 617 758 871	RYECROFT WINES PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 5994, AMG 6013	23/12/2022
273	81 695 234 966	THE TRUSTEE FOR THE OFFICE OF DIRECTOR PUBLIC PROSECUTIONS ABN 41 036 606 436 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
274	82 070 839 995	BALTHAZAR BAROSSA PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6066	30/12/2024
275	82 156 599 129	OENOVIVA (SOUTH PACIFIC/POLYNESIA) PTY LTD MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF SOUTH PACIFIC/POLYNESIA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
276	82 391 992 236	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JANE FERRY (JANE.FERRY@ATO.GOV.AU)	NO MATCH IDENTIFIED	—	—
277	82 769 895 128	SPRINGWOOD PARK UNIT TRUST	NO MATCH IDENTIFIED	—	—
278	82 870 863 810	THE TRUSTEE FOR TEFILT (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
279	83 124 281 278	KENNEDY CORPORATION PTY LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6074	30/12/2021
280	83 144 209 962	ISLAND BIO ENERGY HYBRID UNIT TRUST	NO MATCH IDENTIFIED	—	—
281	83 395 805 003	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MARK PRECIOUS	NO MATCH IDENTIFIED	—	—
282	83 544 620 125	THE TRUSTEE FOR THE BANKRUPT ESTATE OF GEN SAITO (DATE OF BIRTH 30;12;159)	NO MATCH IDENTIFIED	—	—
283	83 609 424 704	DUXTON VITICULTURE PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6071	30/12/2022
284	83 743 221 514	THE TRUSTEE FOR MUTIARA BERSAUDARA SEMESTA PVT LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
285	84 136 965 953	THE TRUSTEE FOR THE OENOVIVA (AUSTRALIA: NATIONAL DEBT REPAYMENT SCHEME) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
286	84 140 143 059	VOK BEVERAGES ABN 95 100 599 362; ABN 95 100 599 362; 84 140 143 059; ABN 60 980 862 500 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
287	84 221 120 784	THE TRUSTEE FOR VIVACOIN	NO MATCH IDENTIFIED	—	—
288	84 625 888 860	AUBIRN TERRA ROSSA PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6061	30/12/2023
289	84 677 839 323	THE TRUSTEE FOR CPA AUSTRALIA LIMITED ABN 64 008 392 452 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
290	84 897 533 080	THE TRUSTEE FOR THE BANKRUPT ESTATE OF LIESL KUDELKA (ALLEGED JUDICIAL OFFICER; CHAMBERS.KUDELKA@COURTS.SA.GOV.AU)	NO MATCH IDENTIFIED	—	—
291	85 003 953 357	SUNTORY HOLDINGS LIMITED ABN 27 001 628 780; ABN 63 639 449 791; ABN 85 003 953 357; ABN 73 060 091 536 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
292	85 005 260 622	THE TRUSTEE FOR LAW COUNCIL OF AUSTRALIA LIMITED ABN 85 005 260 622; 005 260 622 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	YES	AMG 6115	09/01/2023
293	85 142 711 153	PALLMAC PTY. LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6076	30/12/2023
294	85 156 593 467	OENOVIVA (NETHERLANDS) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF NETHERLANDS, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
295	85 619 727 001	THE TRUSTEE FOR THE LAW SOCIETY OF TASMANIA ABN 79 607 763 857 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
296	85 970 774 931	THE TRUSTEE FOR E & A (EQUITY ADVISORY) ABN 22 088 588 425 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
297	86 150 409 985	THE TRUSTEE FOR COMMONWEALTH OF AUSTRALIA CIK; 0000805157 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
298	86 621 017 847	SUBROGATION INTERNATIONAL LIMITED ABN 86 621 017 847 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6124	09/01/2023
299	86 768 265 615	THE TRUSTEE FOR AUSTRALIAN SECURITIES INVESTMENT COMMISSION ABN 86 768 265 615 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6135	09/01/2023
300	87 087 207 181	THE TRUSTEE FOR JAMIESON (SA) ABN 87 087 207 181 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
301	87 438 142 386	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MALCOLM BLIGH TURNBULL (BORN 24 OCTOBER 1954) ABN	NO MATCH IDENTIFIED	—	—
302	87 539 833 048	WOODROFE INDUSTRIES LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 5971	23/12/2022
303	87 609 424 786	DUXTON VINEYARDS WATER PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6009	23/12/2022
304	88 131 670 936	RANAT HOLDINGS PTY LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6078	30/12/2023
305	88 156 589 436	OENOVIVA (HONG KONG) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF HONG KONG, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
306	88 189 128 805	THE TRUSTEE FOR THE SOUTH AUSTRALIAN DEPARTMENT OF PREMIER AND CABINET ABN 94 500 415 644 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
307	88 306 963 625	THE TRUSTEE FOR ADVERTISER NEWSPAPERS ACN 007 872 997 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
308	88 770 632 714	THE TRUSTEE FOR COMMERCIAL AND GENERAL CORPORATION ABN 31 842 303 774 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) TRUST	NO MATCH IDENTIFIED	—	—
309	89 156 592 675	OENOVIVA (ITALY) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF ITALY, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
310	89 248 845 886	THE TRUSTEE FOR THE TWO TRIBES WINE COMPANY SOUTHWARF UNIT TRUST	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
311	89 690 832 091	THE TRUSTEE FOR COORS CHAMBERS WESTGARTH ABN 89 690 832 091 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6128	09/01/2023
312	89 827 925 399	THE TRUSTEE FOR US BANK NA EIN 310841368 133379002 CIK 0000949236 0000830013 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
313	90 123 314 910	DUXTON APPLES PTY LTD (MANAGING CONTROLLER APPOINTED) FOR RANKINS ESTATE UNIT TRUST	YES	AMG 6079	30/12/2023
314	90 156 588 699	OENOVIVA (TURKEY) PTY LTD (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF TURKEY, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
315	90 156 589 445	OENOVIVA (INDIA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF INDIA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
316	90 156 592 237	OENOVIVA (GERMANY) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF GERMANY, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
317	90 243 103 687	THE TRUSTEE FOR A LETTER TO MY SONS TRUST	NO MATCH IDENTIFIED	—	—
318	90 440 728 044	SEPPELTSFIELD PTY LTD AS TRUSTEE FOR SEPPELTSFIELD ESTATE TRUST (MANAGING CONTROLLER APPOINTED)	YES	AMG 6012	23/12/2022
319	90 673 744 535	THE TRUSTEE FOR INFINITI FINANCIAL SERVICES USA (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
320	90 709 399 147	THE TRUSTEE FOR THE LAW SOCIETY OF SOUTH AUSTRALIA ABN 16 305 983 353; ABN 42 522 803 276; ABN 22 570 040 022 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
321	90 986 635 100	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MATTHEW WHITTLE	NO MATCH IDENTIFIED	—	—
322	91 135 831 277	THE TRUSTEE FOR BANQUE DE CAPITAL DYNAMIQUE	NO MATCH IDENTIFIED	—	—
323	91 247 367 877	THE TRUSTEE FOR EFTPOS PAYMENTS AUSTRALIA ABN 37 136 180 366 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
324	91 325 784 804	THE OV FAMILY TRUST	NO MATCH IDENTIFIED	—	—
325	91 556 716 819	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819; ABN 46 001 549 480; ABN 99 009 717 391; ABN 51 079 993 203; ABN 11 305 042 008 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
326	91 604 574 125	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JERSEY M. GREEN ATTORNEY REGISTRATION NO 13253	NO MATCH IDENTIFIED	—	—
327	92 062 819 345	TATACHILLA WINERY PTY LTD (MANAGING CONTROLLER APPOINTED) PREVIOUSLY YOUNG STREET (NO 155) PTY LTD	YES	AMG 5971	23/12/2022
328	92 236 032 942	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819; ABN 46 001 549 480; ABN 99 009 717 391; ABN 51 079 993 203; ABN 11 305 042 008 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
329	92 248 102 379	THE TRUSTEE FOR THE AMERICAN BANKING ASSOCIATION EIN 521001304 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6140	09/01/2023
330	92 386 254 392	THE TRUSTEE FOR FINLAYSONS LAWYERS ABN 92 386 254 392 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
331	92 408 329 106	VOK BEVERAGES ABN 95 100 599 362; ABN 95 100 599 362; 84 140 143 059; ABN 60 980 862 500 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
332	92 525 987 567	THE TRUSTEE FOR THE BANKRUPT ESTATE OF GREG MORNINGTON MAY (PRIOR ALLEGED LEGAL PRACTITIONERS CONDUCT COMMISSIONER)	NO MATCH IDENTIFIED	—	—
333	92 892 366 552	THE TRUSTEE FOR THE BANKRUPT ESTATE OF CHRISTOPHER JOHN KOURAKIS (BORN 17 JUNE 1958)	NO MATCH IDENTIFIED	—	—
334	93 129 830 849	THE TRUSTEE FOR THE OENOVIVA (TASMANIA) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
335	93 260 596 358	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MICHAEL COWN GARRETT	NO MATCH IDENTIFIED	—	—
336	93 401 498 132	THE TRUSTEE FOR USAA FEDERAL SAVINGS BANK EIN 742291652 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
337	93 551 759 920	THE TRUSTEE FOR THE BUNYIP WATER UNIT TRUST (MANAGING CONTROLLER APPOINTED)	YES	AMG 6014	23/12/2022
338	93 616 208 989	WIDARA HERITAGE PORK PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6002	23/12/2022
339	94 156 593 001	OENOVIVA (CARIBBEAN) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF CARIBBEAN, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
340	94 410 483 623	THE TRUSTEE FOR THE AUSTRALIAN COMPETITION CONSUMER COMMISSION ABN 94 410 483 623 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6137	09/01/2023
341	94 500 415 644	THE TRUSTEE FOR THE SOUTH AUSTRALIAN DEPARTMENT OF PREMIER AND CABINET ABN 94 500 415 644 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6139	09/01/2023
342	94 500 890 650	THE TRUSTEE FOR THE STEEL-CON MANAGEMENT SERVICES TRUST	NO MATCH IDENTIFIED	—	—
343	94 925 098 876	ACN 111 804 383 PTY LTD ACN 111 804 383 (CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
344	95 076 727 949	CELLARMASTER WINES PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6067	30/12/2025
345	95 100 599 362	VOK BEVERAGES ABN 95 100 599 362; ABN 95 100 599 362; 84 140 143 059; ABN 60 980 862 500 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
346	95 156 589 089	OENOVIVA (CHILE) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF CHILE, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
347	95 156 593 949	OENOVIVA (GREECE) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF GREECE, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
348	95 465 985 233	THE TRUSTEE FOR BANKRUPT ESTATE OF NEVILLE THOMAS (NEVILLE.THOMAS@ATO.GOV.AU)	NO MATCH IDENTIFIED	—	—
349	95 860 991 647	THE TRUSTEE FOR THE LAW SOCIETY OF WESTERN AUSTRALIA ABN 41 434 516 549 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
350	95 862 501 644	THE TRUSTEE FOR THE ANDREW GARRETT FAMILY TRUST NO 2	NO MATCH IDENTIFIED	—	—
351	95 896 102 043	RANKINS ESTATE PTY LTD (MANAGING CONTROLLER APPOINTED) FOR RANKINS ESTATE UNIT TRUST	YES	AMG 6023	23/12/2022
352	96 259 181 518	THE TRUSTEE FOR THE BANKRUPT ESTATE OF IAN GANT (IAN.GANT@SA.GOV.AU)	NO MATCH IDENTIFIED	—	—
353	97 066 331 959	CELLARMASTER (NOMINEES) PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6062	23/12/2023
354	97 089 222 506	SERVCORP LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 5983	23/12/2022
355	97 099 374 759	THE RANDALL WINE COMPANY PTY LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6006	23/12/2022

AMG 9735 Schedule 1 Reconciliation of Named ABNs and Form 504 lodgments

No.	ABN	Named entity / estate	Form 504 lodged / served on ASIC	Form 504 reference(s)	Date recorded
356	97 127 078 282	SEPPELTSFIELD WINES PTY LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 6018	23/12/2022
357	97 152 775 543	RWG SERVICES PTY LIMITED (MANAGING CONTROLLER APPOINTED)	YES	AMG 5989	23/12/2022
358	97 156 587 414	OENOVIVA (ARGENTINA) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF ARGENTINA, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
359	97 236 690 409	THE TRUSTEE FOR DYNAMIC CAPITAL BANK	NO MATCH IDENTIFIED	—	—
360	97 527 156 409	THE TRUSTEE FOR ROTHSCCHILD AND CO AUSTRALIA LIMITED ABN 61 008 591 768 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
361	98 008 624 691	THE TRUSTEE FOR ASX LIMITED TRADING AS AUSTRALIAN SECURITIES EXCHANGE ABN 98 008 624 691 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
362	98 156 592 273	OENOVIVA (FRANCE) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF FRANCE, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
363	98 696 304 966	THE TRUSTEE FOR THE NEW SOUTH WALES LAW SOCIETY ABN98 696 304 966(LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6116	09/01/2023
364	98 724 451 651	COMMONWEALTH OF AUSTRALIA	YES	AMG 6147	09/01/2023
365	98 988 319 433	THE TRUSTEE FOR NEWS CORPORATION LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
366	99 001 134 523	MADAM TUSSAUDS'S WAXWORKS PTY. LTD (MANAGING CONTROLLER APPOINTED)	YES	AMG 6075	30/12/2022
367	99 009 717 391	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819; ABN 46 001 549 480; ABN 99 009 717 391; ABN 51 079 993 203; ABN 11 305 042 008 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
368	99 156 589 043	OENOVIVA (BRAZIL) PTY LTD,(MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF BRAZIL, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
369	99 156 593 967	OENOVIVA (JAPAN) PTY LTD, (MANAGING CONTROLLER APPOINTED) AS AUSTRALIAN DOMICILED MASTER REGIONAL LICENSEE FOR THE TERRITORY OF JAPAN, ACTIVE FROM 30 MAR 2012	NO MATCH IDENTIFIED	—	—
370	99 229 239 520	THE TRUSTEE FOR BANK OF AMERICA NA CORP EIN 941687665; 560906609 CIK 0001102113; 70858 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
371	99 283 143 308	THE TRUSTEE FOR THE OENOVIVA (AUSTRALIAN CAPITAL TERRITORY) PUBLIC INTEREST WORKING CAPITAL HYBRID TRUST	NO MATCH IDENTIFIED	—	—
372	99 475 901 249	THE TRUSTEE FOR BANK OF ENGLAND (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	YES	AMG 6155	09/01/2023
373	99 627 978 317	THE TRUSTEE FOR BRITISH EMPIRE (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	NO MATCH IDENTIFIED	—	—
374	99 654 436 152	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JUDGE JAMES MILLER	NO MATCH IDENTIFIED	—	—

Identifier note. The Form 504 archive contains a file naming SAB Miller with ABN 46 958 716 133. Other supplied material separately records SAB Miller Beverage Investments as ABN 46 958 718 133. Both identifiers are preserved as they appear in the supplied material; no silent correction has been made.

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

ANDREW GARRETT FAMILY OFFICE

Complete archive reconciliation — 135 Form 504 documents

Archive documents	Documents with ABN stated	Documents with ACN stated	Repeated AMG references	No AMG reference
135	59	34	2	3

Reconciliation statement. This schedule accounts for every Form 504 document contained in the available ASIC service/lodgement archive. It lists each archive document once. Where the filename states an ABN, ACN or date, that information is reproduced. Where the filename does not state an identifier or date, the field is left as not stated. Repeated AMG references are retained because they are separate archive files and may represent duplicate copies or variants of the same lodgement.

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
1	AMG 2624	Investec Australia Limited	—	—	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
2	AMG 2625	N M Rothschild and Sons (Australia) 12.02.2022 from OVCR	—	—	12/02/2022	IN ASIC SERVICE / LODGE MENT ARCHIVE
3	AMG 2626	ASX dated 30th October 2020	—	—	30/10/2020	IN ASIC SERVICE / LODGE MENT ARCHIVE
4	AMG 2903a	NEWS PTY LIMITED ACN 007 871 178; 12.02.2022 from OVCR	—	007 871 178	12/02/2022	IN ASIC SERVICE / LODGE MENT ARCHIVE
5	AMG 2904a	NEWS AUSTRALIA PTY LIMITED ACN 007 910 330; 12.02.2022 from OVCR	—	007 910 330	12/02/2022	IN ASIC SERVICE / LODGE MENT ARCHIVE
6	AMG 2905a	Appointment as managing controller to ADVERTISER NEWSPAPERS PTY LIMITED ACN 007 872 997 as received by ASIC	—	007 872 997	—	SERVED / RECEIVED
7	AMG 2907a	SOUTH 2015 Pty Ltd 12.02.2022 from OVCR	—	—	12/02/2022	IN ASIC SERVICE / LODGE MENT ARCHIVE
8	AMG 3312	Reserve Bank of Australia Form 504 dated 23.06.2019 executed as served on ASIC	—	—	23/06/2019	SERVED / RECEIVED

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
9	AMG 3811	Notice Perpetual Trustee Co Ltd 03.10.2021 final	—	—	03/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
10	AMG 3840	and Annexures Jamieson (SA) Pty Ltd 06.10.2021 final	—	—	06/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
11	AMG 3846	C&G Communities Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
12	AMG 3847	C&G Development Management Pty Ltd (Managing Controller Appointed) Scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
13	AMG 3848	Commercial & General Property Services Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
14	AMG 3849	Commercial & General Wholesale Office Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
15	AMG 3850	Commercial & General Administration Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
16	AMG 3851	Commercial & General Funds Management Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
17	AMG 3852	Commercial & General Management Services Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
18	AMG 3853	C&G Australia Industrial Fund Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
19	AMG 3854	C&G Health Project Management Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
20	AMG 3855	C&G Health Developer Hold Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
21	AMG 3856	88 O'Connell Pty Ltd (Managing Controller Appointed)	—	—	—	IN ASIC SERVICE / LODGEMENT ARCHIVE

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
22	AMG 3857	C&G Gepps Cross Pty Ltd (Managing Controller Appointed) scanned 07.10.2021 final	—	—	07/10/2021	IN ASIC SERVICE / LODGEMENT ARCHIVE
23	AMG 5950	WOODROFFE INDUSTRIES PTY LIMITED ACN 008 080 466 (BASTION CORPORATION) Appointment AMG dated 18th December 2022 executed and covering email to Liquidator	—	008 080 466	18/12/2022	IN ASIC SERVICE / LODGEMENT ARCHIVE
24	AMG 5983	Servcorp Limited ACN 0879 222 506 served email 23.12.22	—	—	23/12/2022	SERVED / RECEIVED
25	AMG 5989	WESTERN RIDGE WATER PTY LTD ACN 152 775 543	—	152 775 543	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
26	AMG 5990	BOAR'S ROCK WINERY PTY LTD ACN 19 159 624 521	—	—	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
27	AMG 5991	RANDALL MCLAREN VALE PTY LTD ACN 59 421 804	—	—	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
28	AMG 5992	LARK DISTILLING PTY LTD ACN 104 600 544	—	104 600 544	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
29	AMG 5993	RANDALL SUPER NOMINEE PTY LTD ACN 626 530 103	—	626 530 103	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
30	AMG 5994	RYECROFT LANDHOLDING PTY LTD ACN 617 757 258	—	617 757 258	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
31	AMG 5995	BAROSSA WINE COMPANY PTY LTD ACN 138 564 593	—	138 564 593	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
32	AMG 5996	TINLINS WINES PTY LTD ACN 152 481 573	—	152 481 573	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
33	AMG 5997	TRS EMPLOYMENT SERVICES PTY LTD ACN 623 374 630 @ 23.12.22 served	—	623 374 630	23/12/2022	SERVED / RECEIVED
34	AMG 5998	TJV WINE CO PTY LTD ABN 35 008 150 936 @ 23.12.22 served	35 008 150 936	—	23/12/2022	SERVED / RECEIVED
35	AMG 5999	WARRENDI PTY LTD ACN 81 678 524 @ 23.12.22 served	—	—	23/12/2022	SERVED / RECEIVED

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
36	AMG 6000	YOUNG STREET (NO 137) PTY LTD 23.12.22 served	—	—	23/12/2022	SERVED / RECEIVED
37	AMG 6001	WESTERN RIDGE VINEYARDS PTY LTD ACN 152 481 582	—	152 481 582	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
38	AMG 6002	WIDARA HERITAGE PORK PTY LTD ACN 616 208 989 @ 23.12.22 served	—	616 208 989	23/12/2022	SERVED / RECEIVED
39	AMG 6003	YARLA NOMINEES PTY LTD ACN 81 678 604 @ 23.12.22 served	—	—	23/12/2022	SERVED / RECEIVED
40	AMG 6004	FLORYANA PTY LTD ACN 65 440 744 @ 23.12.22 served	—	—	23/12/2022	SERVED / RECEIVED
41	AMG 6005	GARDEN GULLY GREAT WESTERN VINEYARDS PTY LTD ABN 48 006 818 177 @ 23.12.22 served	48 006 818 177	—	23/12/2022	SERVED / RECEIVED
42	AMG 6006	THE RANDALL WINE CPMANY PTY LTD ABN 97 099 374 759	97 099 374 759	—	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
43	AMG 6007	NOT WINE PTY LTD ABN 34 121 580 907 @ 23.12.22 served	34 121 580 907	—	23/12/2022	SERVED / RECEIVED
44	AMG 6008	STAR OF GREECE PTY LTD ABN 35 149 769 899	35 149 769 899	—	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
45	AMG 6009	DUXTON VINEYARDS WATER PTY LTD ABN 87 609 424 786	87 609 424 786	—	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
46	AMG 6010	DUXTON VINEYARDS PTY LTD ABN 26 608 763 515	26 608 763 515	—	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
47	AMG 6011	RANDALL TRANSPORT PTY LTD ABN 67 624 473 249 @ 23.12.22 served	67 624 473 249	—	23/12/2022	SERVED / RECEIVED
48	AMG 6012	THE TRUSTEE FOR THE SEPPELTSFIELD ESTATE TRUST PTY LTD ABN 90 440 728 044	90 440 728 044	—	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
49	AMG 6013	RYECROFT WINES PTY LTD ACN 617 758 871@ 23.12.22 served	—	617 758 871	23/12/2022	SERVED / RECEIVED
50	AMG 6014	BUNYP WATER PTY LTD ACN 601 381 030	—	601 381 030	—	IN ASIC SERVICE / LODGE MENT ARCHIVE

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
51	AMG 6015	BOAT RAMP PTY LTD ABN 35 149 772 190	35 149 772 190	—	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
52	AMG 6016	OZ-SINO INTERNATIONAL WINE PTY LTD ACN 163 661 114	—	163 661 114	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
53	AMG 6017	WESTERN RIDGE BULK WINES PTY LTD ACN 624 282 435 @ 23.12.22 served	—	624 282 435	23/12/2022	IN ASIC SERVICE / LODGE MENT ARCHIVE
54	AMG 6018	SEPPELTSLFIELD WINES PTY LTD ACN 127 078 282	—	127 078 282	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
55	AMG 6019	SEPPELTSLFIELD PTY LTD ACN 127 078 228	—	127 078 228	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
56	AMG 6020	QUELLTALER WINE ESTATE PTY LTD ACN 622 461 661	—	622 461 661	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
57	AMG 6021	FLEURIEU VINTNERS PTY LTD ACN 114 888 701 @ 23.12.22 served	—	114 888 701	23/12/2022	SERVED / RECEIVED
58	AMG 6022	BOAR'S ROCK HOLDINGS PTY LTD ACN 634 926 837 @ 23.12.22 served	—	634 926 837	23/12/2022	SERVED / RECEIVED
59	AMG 6023	RANKINS ESTATE PTY LTD ACN 120 308 796	—	120 308 796	—	IN ASIC SERVICE / LODGE MENT ARCHIVE
60	AMG 6024	WESTERN RIDGE WATER PTY LTD ACN 152 775 543 @ 23.12.2022 served	—	152 775 543	23/12/2022	SERVED / RECEIVED
61	AMG 6025	A.V. FLETCHER AND ASSOCIATES PTY LTD 23.12.122	—	—	23/12/122	IN ASIC SERVICE / LODGE MENT ARCHIVE
62	AMG 6026	ANDREW GARRETT GROUP PTY LTD ACN 008 018 602 23.12.2022	—	008 018 602	23/12/2022	IN ASIC SERVICE / LODGE MENT ARCHIVE
63	AMG 6027	E and A CORPORATE SERVICES LTD ACN 077 487 944	—	077 487 944	—	IN ASIC SERVICE / LODGE MENT ARCHIVE

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
64	AMG 6028	E and A Limited ACN 088 588 425	—	088 588 425	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
65	AMG 6029	Equity and Advisory Corporate Finance Pty Ltd Executed	—	—	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
66	AMG 6030	Forbryde Pty Ltd ACB 008 190 252	—	—	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
67	AMG 6031	WAZZA SQUARED PTY LTD ACN 608 056 588	—	608 056 588	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
68	AMG 6055	REMIREMENT PTY LTD ACN 008 141 222	—	008 141 222	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
69	AMG 6057	RANDALL WINES INTERNATIONAL PTY LTD ACN 635478232	—	635 478 232	—	IN ASIC SERVICE / LODGEMENT ARCHIVE
70	AMG 6114	Law Society ACT ABN 60 181 327 029 @ 09.01.2023 served	60 181 327 029	—	09/01/2023	SERVED / RECEIVED
71	AMG 6115	LAW COUNCIL ABN 85 005 260 622 @ 09.01.2023 served	85 005 260 622	—	09/01/2023	SERVED / RECEIVED
72	AMG 6116	LAW SOCIETY NSW ABN 98 696 304 966 @ 09.01.2023 served	98 696 304 966	—	09/01/2023	SERVED / RECEIVED
73	AMG 6117	LAW SOCIETY NT ABN 62 208 314 893 @ 09.01.2023 served	62 208 314 893	—	09/01/2023	SERVED / RECEIVED
74	AMG 6118	LAW SOCIETY QLD ABN 33 423 389 441 @ 09.01.2023 served	33 423 389 441	—	09/01/2023	SERVED / RECEIVED
75	AMG 6119	LAW SOCIETY SA ABN 42 522 803 276 @ 09.01.2023 served	42 522 803 276	—	09/01/2023	SERVED / RECEIVED
76	AMG 6120	LAW SOCIETY TAS ABN 79 607 763 857 @ 09.01.2023 served	79 607 763 857	—	09/01/2023	SERVED / RECEIVED
77	AMG 6121	LAW SOCIETY VIC ABN 32 075 475 731 @ 09.01.2023 served	32 075 475 731	—	09/01/2023	SERVED / RECEIVED
78	AMG 6122	LAW SOCIETY WA ABN 41 434 516 549 @ 09.01.2023 served	41 434 516 549	—	09/01/2023	SERVED / RECEIVED

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
79	AMG 6123	LANCIONE PARTNERS ABN 17 631 601 397@ 09.01.2023 served	17 631 601 397	—	09/01/2023	SERVED / RECEIVED
80	AMG 6124	SUBROGATION ABN 86 621 017 847@ 09.01.2023 served	86 621 017 847	—	09/01/2023	SERVED / RECEIVED
81	AMG 6125	JOHNSON WINTER ABN 70 843 523 318@ 09.01.2023 served	70 843 523 318	—	09/01/2023	SERVED / RECEIVED
82	AMG 6126	PHILLIPS FOX ABN 43 972 467 798 @ 09.01.2023 served	43 972 467 798	—	09/01/2023	SERVED / RECEIVED
83	AMG 6127	CCK LAWYERS ABN 48 288 331 731@ 09.01.2023 served	48 288 331 731	—	09/01/2023	SERVED / RECEIVED
84	AMG 6128	COORS ABN 89 690 832 091 @ 09.01.2023 served	89 690 832 091	—	09/01/2023	SERVED / RECEIVED
85	AMG 6129	COWELL CLARKE ABN 17 631 601 397@ 09.01.2023 served	17 631 601 397	—	09/01/2023	SERVED / RECEIVED
86	AMG 6130	DENTONS ABN 69 100 963 308@ 09.01.2023 served	69 100 963 308	—	09/01/2023	SERVED / RECEIVED
87	AMG 6131	ALLENS ABN 47 702 595 758 @ 09.01.2023 served	47 702 595 758	—	09/01/2023	SERVED / RECEIVED
88	AMG 6132	LIPMAN KARAS ABN 68 110 534 631 @ 09.01.2023 served	68 110 534 631	—	09/01/2023	SERVED / RECEIVED
89	AMG 6133	AFSA ABN 63 384 330 717 @ 09.01.2023 served	63 384 330 717	—	09/01/2023	SERVED / RECEIVED
90	AMG 6134	APRA ABN 79 635 582 658@ 09.01.2023 served	79 635 582 658	—	09/01/2023	SERVED / RECEIVED
91	AMG 6135	ASIC ABN 86 768 265 615@ 09.01.2023 served	86 768 265 615	—	09/01/2023	SERVED / RECEIVED
92	AMG 6136	CDPP ABN 41 036 606 436 @ 09.01.2023 served	41 036 606 436	—	09/01/2023	SERVED / RECEIVED
93	AMG 6137	ACCC ABN 94 410 483 623 @ 09.01.2023 served	94 410 483 623	—	09/01/2023	SERVED / RECEIVED
94	AMG 6138	PRIME MINISTER ABN 18 108 001 191 @ 09.01.2023 served	18 108 001 191	—	09/01/2023	SERVED / RECEIVED
95	AMG 6139	SA Dept Premier ABN 94 500 415 644 @ 09.01.2023 served	—	—	09/01/2023	SERVED / RECEIVED

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
96	AMG 6140	American Banking Association ABN 92 248 102 379 @ 09.01.2023 served	92 248 102 379	—	09/01/2023	SERVED / RECEIVED
97	AMG 6141	SWIFT ABN 29 606 765 172@ 09.01.2023 served	29 606 765 172	—	09/01/2023	SERVED / RECEIVED
98	AMG 6142	AUST PAY PLUS ABN 19 649 744 203 @ 09.01.2023 served	19 649 744 203	—	09/01/2023	SERVED / RECEIVED
99	AMG 6143	BPAY GROUP ABN 60 003 311 644 @ 09.01.2023 served	60 003 311 644	—	09/01/2023	SERVED / RECEIVED
100	AMG 6144	EFTPOS LTD ABN 37 136 180 366 @ 09.01.2023 served	37 136 180 366	—	09/01/2023	SERVED / RECEIVED
101	AMG 6145	NPP AUST LTD ABN 68 601 428 737 @ 09.01.2023 served	68 601 428 737	—	09/01/2023	SERVED / RECEIVED
102	AMG 6146	AUSTRAC ABN 32 770 513 371@ 09.01.2023 served	32 770 513 371	—	09/01/2023	SERVED / RECEIVED
103	AMG 6147	AUSTRALIA ABN 98 724 451 651 @ 09.01.2023 served	98 724 451 651	—	09/01/2023	SERVED / RECEIVED
104	AMG 6148	Australian Tax Office ABN 51 824 753 556 @ 09.01.2023 s	51 824 753 556	—	09/01/2023	IN ASIC SERVICE / LODGE MENT ARCHIVE
105	AMG 6149	BDO AUSTRALIA ABN 77 050 110 275 @ 09.01.2023 served	77 050 110 275	—	09/01/2023	SERVED / RECEIVED
106	AMG 6150	PWC AUSTRALIA ABN 26 563 812 149 @ 09.01.2023 served	26 563 812 149	—	09/01/2023	SERVED / RECEIVED
107	AMG 6151	NAB ABN 12 004 044 937 @ 09.01.2023 served	12 004 044 937	—	09/01/2023	SERVED / RECEIVED
108	AMG 6152	CBA ABN 48 123 123 124@ 09.01.2023 served	48 123 123 124	—	09/01/2023	SERVED / RECEIVED
109	AMG 6153	WESTPAC ABN 33 007 457 141@ 09.01.2023 served	33 007 457 141	—	09/01/2023	SERVED / RECEIVED
110	AMG 6154	ANZ ABN 11 005 357 522@ 09.01.2023 served	11 005 357 522	—	09/01/2023	SERVED / RECEIVED
111	AMG 6155	BANK OF ENGLAND ABN 99 475 901 249 @ 09.01.2023 served	99 475 901 249	—	09/01/2023	SERVED / RECEIVED

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
112	AMG 6156	TWE LTD ABN 24 004 373 862 @ 09.01.2023 served	24 004 373 862	—	09/01/2023	SERVED / RECEIVED
113	AMG 6157	SUNTORY ABN VARIOUS 09.01.2023 served	—	—	09/01/2023	SERVED / RECEIVED
114	AMG 6158	ENDEAVOUR BEVERAGE PTY LTD ABN 77 159 767 @ 09.01.2023 served	—	—	09/01/2023	SERVED / RECEIVED
115	AMG 6159	FOSTERS ABN 22 007 210 899@ 09.01.2023 served	22 007 210 899	—	09/01/2023	SERVED / RECEIVED
116	AMG 6160	SAB MILLER ABN 46 958 716 133@ 09.01.2023 served	46 958 716 133	—	09/01/2023	SERVED / RECEIVED
117	AMG 6161	SP ESTATES PTY LTD ACN 117 726 717 @ 09.01.2023 served	—	117 726 717	09/01/2023	SERVED / RECEIVED
118	AMG 6162	MACKS ADVISORY ABN 75 823 810 220 @ 09.01.2023 served	75 823 810 220	—	09/01/2023	SERVED / RECEIVED
119	AMG 6163	FERRIER HODGSON ABN 31 981 489 471@ 09.01.2023 served	31 981 489 471	—	09/01/2023	SERVED / RECEIVED
120	AMG 6164	DUNCAN POWELL ABN 47 105 347 313 @ 09.01.2023 served	47 105 347 313	—	09/01/2023	SERVED / RECEIVED
121	AMG 6165	DISNEY ABN 24 252 331 932 @ 09.01.2023 served	24 252 331 932	—	09/01/2023	SERVED / RECEIVED
122	AMG 6234	CPA Australia Limited @ 09.01.2022 served	—	—	09/01/2022	SERVED / RECEIVED
123	AMG 6238	MACQUARIE BANK ABN 46 008 583 542 18_01_2023 served	46 008 583 542	—	18/01/2023	SERVED / RECEIVED
124	AMG 6419	Notice of Appointment as Controller over NAB dated 02052016	—	—	02/05/2016	IN ASIC SERVICE / LODGEMENT ARCHIVE
125	AMG 6427	Appointment as Controller Over TWEV lodged with ASIC 02052016	—	—	02/05/2016	LODGED WITH ASIC
126	AMG 6428	Appointment as Controller over FBG lodged with ASIC 02052016	—	—	02/05/2016	LODGED WITH ASIC
127	AMG 666	ANZ Banking Group Limited dated 23.06.2019; 12.02.2022 from OVCR	—	—	23/06/2019, 12/02/2022	IN ASIC SERVICE / LODGEMENT ARCHIVE

AMG 9735 Schedule 2 of some Form 504 Documents Lodged / Served with ASIC

No.	AMG ref.	Form 504 entity / document description	ABN stated	ACN stated	Date(s) stated	ASIC status
128	AMG 678	Commonwealth Bank of Australia For 504 dated 23.06.2019 Executed	—	—	23/06/2019	IN ASIC SERVICE / LODGEMENT ARCHIVE
129	AMG 678	Commonwealth Bank of Australia Form 504 dated 23.06.2019 Executed	—	—	23/06/2019	IN ASIC SERVICE / LODGEMENT ARCHIVE
130	AMG 678	Commonwealth Bank of Australia dated 23.06.2019; 12.02.2022 from OVCR	—	—	23/06/2019, 12/02/2022	IN ASIC SERVICE / LODGEMENT ARCHIVE
131	AMG 695	Westpac Banking Corporation dated 23.06.2019; 12.02.2022 from OVCR	—	—	23/06/2019, 12/02/2022	IN ASIC SERVICE / LODGEMENT ARCHIVE
132	AMG 695	Westpac Banking Corporation Form 504 dated 23.06.2019 executed as served on ASIC in original	—	—	23/06/2019	SERVED / RECEIVED
133	—	DW ADVISORY PTY LTD ACN 613 239 133 @ 31.01.2023	—	613 239 133	31/01/2023	IN ASIC SERVICE / LODGEMENT ARCHIVE
134	—	Notice GT Wine Magazine Pty Ltd ACN 601 450 846 @ 19.01.2023 served	—	601 450 846	19/01/2023	SERVED / RECEIVED
135	—	RYLI PTY LTD ACN 127 168 898 @ 31.01.2023	—	127 168 898	31/01/2023	IN ASIC SERVICE / LODGEMENT ARCHIVE

ANNEXURE 1; ATO NULLITY DECISION

GPO BOX 9990 SYDNEY NSW 2001

**Australian Government**
Australian Taxation Office

F 000649 000



MR ANDREW GARRETT
UNIT 3
11 HARVEY STREET
NAILSWORTH SA 5083

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GPO BOX 9990 SYDNEY NSW 2001



Australian Government
Australian Business Register

Mr Andrew Garrett
Unit 3
11 Harvey Street
NAILSWORTH SA 5083

Our Reference: 1-X0NDTON

4 April 2023

Australian business number (ABN) cancellation notice

Dear Andrew,

We have cancelled the ABNs of the entities that are listed on pages 2-6 of this letter.

Based on the information you provided, we cannot establish that these entities are entitled to an ABN.

The cancellation is effective from the registration date of each entity as set out in Attachment A. The cancellations will also remove any authorised relationships between the ABNs and digital identities, such as myGovID.

NEED HELP?

You can find more information about your right to object at
abr.gov.au/objections

What you need to do

To avoid penalties and interest please ensure you finalise any outstanding tax obligations in relation to the entities listed in the Attachment A on pages 2-4 of this letter.

Your review rights

If you don't agree with our decision, you can lodge an objection in writing within 60 days from the date of this letter.

You can find more information about your right to object at
abr.gov.au/objections

Yours sincerely

Karen Foat
Deputy Registrar of the Australian Business Register

ABN	ENTITY NAME	CANCELLATION DATE
41918827630	THE TRUSTEE FOR HOPKALO FAMILY TRUST (UKRAINE)	20/02/2022
28478960722	THE TRUSTEE FOR GLOBAL CESTUI QUE VIE ASSETS TRUST	1/06/2019
99475901249	THE TRUSTEE FOR THE BANK OF ENGLAND (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/06/2019
29672736281	THE TRUSTEE FOR THE UNITED NATIONS (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	16/04/2022
69571958226	THE TRUSTEE FOR FEDERATION OF THE STATES AND TERRITORIES OF AMERICA (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	7/05/2022
29606765172	THE TRUSTEE FOR SOCIETY FOR WORLDWIDE INTERBANKING FINANCIAL TELECOMMUNICATIONS (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED) (SWIFT)	19/03/2022
18664630475	THE TRUSTEE FOR FREEDOM MORTGAGE CORPORATION (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	7/05/2022
45772216157	THE TRUSTEE FOR TREASURY WINE ESTATES LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/05/2016
99627978317	THE TRUSTEE FOR THE BRITISH EMPIRE (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/06/2019
50785365455	THE TRUSTEE FOR THE CROWN (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/01/2019
73314764063	THE TRUSTEE FOR WESTPAC BANKING CORPORATION (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	23/06/2019
13559536727	THE TRUSTEE FOR ANZ BANKING GROUP LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	23/06/2019
64590779126	THE TRUSTEE FOR THE COMMONWEALTH BANK OF AUSTRALIA LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	23/06/2019
98988319433	THE TRUSTEE FOR NEWS CORPORATION LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	4/10/2020
65293854720	THE TRUSTEE FOR INVESTEC AUSTRALIA LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	12/10/2020
42689672851	THE TRUSTEE FOR N. M. ROTHSCHILD & SONS (AUSTRALIA) LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	12/10/2020
46738846197	THE TRUSTEE FOR FOSTERS BREWING GROUP ABN 22 007 210 899 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/05/2016
46958718133	THE TRUSTEE FOR SAB MILLER BEVERAGE INVESTMENTS ABN 47 150 900 093 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/05/2016

ABN	ENTITY NAME	CANCELLATION DATE
45668763508	THE TRUSTEE FOR SUNTORY HOLDINGS LIMITED ABN 27 001 628 780; ABN 63 639 449 791; ABN 85 003 953 357; ABN 73 060 091 536 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	22/03/2021
92408329106	THE TRUSTEE FOR VOK BEVERAGES ABN 95 100 599 362; ABN 95 100 599 362; 84 140 143 059; ABN 60 980 862 500 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/05/2016
39309354304	THE TRUSTEE FOR THE ENDEAVOUR BEVERAGE GROUP LIMITED ABN 77 159 767 843 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/05/2016
34301209380	THE TRUSTEE FOR YOUNG STREET (NO. 137) PTY. LTD. ABN 51 688 747 623; ABN 97 099 374 759; ABN 51 635 478 232; ABN 90 440 728 044; ABN 81 617 758 871 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/11/1999
53491418498	THE TRUSTEE FOR NAB/ DHOENGAWAN/ BUSINESS GROWTH FUND AUSTRALIA ABN 12 004 044 937 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/05/2016
13838529239	THE TRUSTEE FOR THE AUSTRALIAN STOCK EXCHANGE ABN 98 008 624 691 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	12/09/2022
41609256159	THE TRUSTEE FOR SINGAPORE STOCK EXCHANGE LIMITED (MANAGING CONTROLLER APPOINTED)	16/01/2021
57968503209	THE TRUSTEE FOR WELLS FARGO BANK LIMITED (MANAGING CONTROLLER APPOINTED)	17/07/2021
26635635832	THE TRUSTEE FOR BANK MANDIRI LIMITED (MANAGING CONTROLLER APPOINTED)	30/11/2021
83743221514	THE TRUSTEE FOR MUTIARA BERSAUDARA SEMESTA PVT (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	30/11/2021
38812047983	THE TRUSTEE FOR RH TRADING #1 LLC (MANAGING CONTROLLER APPOINTED) EIN: 85-2869059 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	17/02/2022
78837313084	THE TRUSTEE FOR RESERVE BANK OF AUSTRALIA; RBA; ABN 50 008 559 486 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	23/06/2019
82870863810	THE TRUSTEE FOR (RAW & CO; JME FAMILY OFFICE BY OENOVIVA WY LLC; ESCH & CO LLC; VALIANT LIMITED CO) (MANAGING CONTROLLER APPOINTED) JOINT TRUSTEES OF THE ESCH FAMILY IRREVOCABLE LIVING TRUST; TEFILT	20/03/2022
99229239520	THE TRUSTEE FOR BANK OF AMERICA NA, CORP EIN 941687665; 560906609 CIK 0001102113; 70858 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	4/04/2022
93401498132	THE TRUSTEE FOR USAA FEDERAL SAVINGS BANK EIN 742291652 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	7/04/2022

ABN	ENTITY NAME	CANCELLATION DATE
92248102379	THE TRUSTEE FOR AMERICAN BANKING ASSOCIATION EIN 521001304 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	9/04/2022
71203467451	THE TRUSTEE FOR HSBC BANK USA EIN 161065587(LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	26/04/2022
41191250065	THE TRUSTEE FOR SOUTHSIDE BANCSHARES INC EIN 75-1848732 751046251 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	22/07/2022
42832934926	THE TRUSTEE FOR HARLEY DAVIDSON FINANCIAL SERVICES EIN 363826287 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	7/05/2022
90673744535	THE TRUSTEE FOR INFINITI FINANCIAL SERVICES USA (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	7/05/2022
51447996884	THE TRUSTEE FOR ALIANT CREDIT UNION EIN 420329305 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	7/05/2022
97527156409	THE TRUSTEE FOR ROTHSCHILD AND CO AUSTRALIA ABN 61 008 591 768 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	28/07/2022
69962827819	THE TRUSTEE FOR NAL INVESTOR CO LIMITED (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	16/08/2022
34745387865	THE TRUSTEE FOR THE BANKRUPT ESTATE OF SIMON JOHN ILLSLEY	20/06/2002
90986635100	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MATTHEW WHITTLE	9/05/2016
80580118593	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JOSEPH LONG	23/01/2022
16945241368	THE TRUSTEE FOR THE BANKRUPT ESTATE OF WARREN DEAN RANDALL (DATE OF BIRTH 19/09/1956)	1/11/1999
80501890980	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ANDREW VERNON FLETCHER (DATE OF BIRTH 18/12/1948)	1/11/1999
26632027104	THE TRUSTEE FOR THE BANKRUPT ESTATE OF WARREN WILLIAM WARD (DATE OF BIRTH 25/7/1947)	1/11/1999
17622440459	THE TRUSTEE FOR THE BANKRUPT ESTATE OF CHRIS JORDAN (COMMISSIONER OF TAXATION AND REGISTRAR OF THE AUSTRALIAN BUSINESS REGISTRY)	13/01/2013
13310482425	THE TRUSTEE FOR THE BANKRUPT ESTATE OF CHRIS BARLOW (SENIOR ASSISTANT COMMISSIONER OF TAXATION)	21/05/2013
26641465472	THE TRUSTEE FOR THE BANKRUPT ESTATE OF VINCENT TAVOLARIO (SENIOR SOLICITOR AT AUSTRALIAN GOVERNMENT SOLICITORS OFFICE)	30/06/2012
82391992236	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JANE FERRY (JANE.FERRY@ATO.GOV.AU)	26/05/2015

ABN	ENTITY NAME	CANCELLATION DATE
44321909547	THE TRUSTEE FOR THE BANKRUPT ESTATE OF TREVOR COULTER (TREVOR.COULTER@ATO.GOV.AU)	30/06/2013
95465985233	THE TRUSTEE FOR BANKRUPT ESTATE OF NEVILLE THOMAS (NEVILLE.THOMAS@ATO.GOV.AU)	30/06/2013
96259181518	THE TRUSTEE FOR THE BANKRUPT ESTATE OF IAN GANT (IAN.GANT@SA.GOV.AU)	20/06/2002
33545610714	THE TRUSTEE FOR THE BANKRUPT ESTATE OF BEN MAY (BEN.MAY@AGS.GOV.AU)	25/05/2020
25919344359	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ROSLYN SMITH (ROSLYN.SMITH@AFSA.GOV.AU)	12/12/2018
80507314616	THE TRUSTEE FOR THE AUSTRALIAN TAX OFFICE ABN 51 824 753 556 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	24/09/2004
14930849717	THE TRUSTEE FOR AUSTRALIAN SECURITIES INVESTMENT COMMISSION ABN 86 768 265 615 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	5/08/2019
69330112201	THE TRUSTEE FOR AUSTRALIAN FINANCIAL SECURITY AUTHORITY ABN 63 384 330 717 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	24/09/2004
81695234966	THE TRUSTEE FOR THE OFFICE OF DIRECTOR PUBLIC PROSECUTIONS ABN 41 036 606 436 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	4/11/2015
33446145662	THE TRUSTEE FOR THE AUSTRALIAN PRUDENTIAL REGULATORY AUTHORITY ABN 79 635 582 658 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	10/07/2000
48504557998	THE TRUSTEE FOR OFFICE OF COMMONWEALTH OMBUDSMAN ABN 53 003 678 148 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	1/09/2018
63727327253	THE TRUSTEE FOR AUSTRALIAN COMPETITION CONSUMER COMMISSION ABN 94 410 483 623 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	6/10/2022
53245764695	THE TRUSTEE FOR ATTORNEY GENERALS DEPARTMENT ABN 15 088 976 178 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	6/10/2022
87438142386	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MALCOLM BLIGH TURNBULL (BORN 24 OCTOBER 1954)	9/10/2004
26468209642	THE TRUSTEE FOR P.V AATHREYA AND OTHERS TRADING AS JOHNSON WINTER AND SLATTERY ABN 70 843 523 318 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	17/07/2003
18566556334	THE TRUSTEE FOR DENTONS AUSTRALIA LIMITED ABN 69 100 963 308; ABN 69 100 963 308 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	11/09/2022

ABN	ENTITY NAME	CANCELLATION DATE
20842571397	THE TRUSTEE FOR LK LAW PTY LTD TRADING AS LIPMAN KARAS ABN 68 110 534 631 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	24/09/2004
17150375893	THE TRUSTEE FOR GG LEGAL SERVICES TRADING AS GRIFFINS LAWYERS ABN 19 074 972 231 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	11/09/2022
42309160899	THE TRUSTEE FOR GRAHAM M KELLY, GRANT MITCHELL, JEREMY V REES AND 8 OTHERS ABN 43 972 467 798 TRADING AS PHILLIPS FOX (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	01/11/19999
65263978938	THE TRUSTEE FOR R.K BEISSEL AND F.F LANCIONE TRADING AS LANCIONE PARTNERS ABN 69 517 668 159; ABN 39 636 817 108 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	27/03/2022
16693916281	THE TRUSTEE FOR THE BANKRUPT ESTATE OF RICHARD K BEISSEL (RBEISSEL@COWELLCLARKE.COM.AU)	17/07/2003
52357057519	THE TRUSTEE FOR BANKRUPT ESTATE OF FRANCESCO FAUSTO LANCIONE (DATE OF BIRTH 12/12/1962)	17/07/2003
66987234181	THE TRUSTEE FOR COWELL CLARKE PTY LTD ABN 17 631 601 397 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	17/07/2003
36994122885	THE TRUSTEE FOR SUBROGATION INTERNATIONAL LIMITED ABN 86 621 017 847 (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)	8/10/2022

GPO BOX 9990 SYDNEY NSW 2001



Australian Government
Australian Taxation Office

└ 000642 000



ANDREW GARRETT
UNIT 3
11 HARVEY STREET
NAILSWORTH SA 5083



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ANDREW GARRETT
 UNIT 3
 11 HARVEY STREET
 NAILSWORTH SA 5083

Phone: 13 92 26

28 April 2023

We are cancelling your Australian Business Number (ABN)

Dear Andrew,

Our records indicate you are the authorised contact for entities that are registered with an ABN. These entities and their individual ABNs are listed in the attachments of this letter.

Based on information available, it appears these entities are not carrying on a business.

ABN entitlement

Subsection 8(1) of the *A New Tax System (Australian Business Number) Act 1999* (the Act) states that an entity's entitlement to an ABN is based on carrying on an enterprise. Business activities must have commenced at the time of applying for an ABN and must continue while registered with an ABN.

Additional information

Under the Act, the Registrar may request information from an entity to support their ABN entitlement. Registration may be cancelled if they are no longer entitled to have an ABN.

Cancelling ABN registration

Due to the absence of business activities, we intend to cancel the ABN registrations for these entities unless you provide information supporting their ABN entitlement.

What you need to do – ongoing business activities

If you believe these entities are operating businesses in Australia, you must provide written evidence of recent business activities within **28 days**.

Some examples of evidence may include:

- details about your business activities such as when it commenced, the types of business activities, your main clientele and how products and services are advertised.
- copies of business tax invoices for the sale of goods or services made within the last 12 months.
- copies of business tax invoices and/or receipts for the purchase of business supplies or equipment made within the last 12 months.

NEED HELP?

For more information on 'running an enterprise' you can phone us on **13 92 26** between 8.00am and 5.00pm, Monday to Friday.

We will need to confirm your identity before we can discuss your ABN information with you. Have your ABN with you when you contact us.

If you have been affected by COVID-19, bushfires or other disasters:

- › visit ato.gov.au/disasters
- › phone our Emergency Support Infoline on **1800 806 218**.

FIND OUT MORE

For more information about cancelling your ABN go to abr.gov.au/abncancellation

- copies of business bank account statements issued within the last 12 months.
- copies of property lease agreements for your business premises and/or business equipment.
- copies of business insurance policies purchase within the last 12 months.
- any other written evidence that shows you are operating a business.

How to send us information

You can email us your evidence at ABR-Newcastle@ato.gov.au. You should be aware that the internet is not a secure environment. The ATO does not control the path of inbound and outbound emails, so the privacy of personal information sent by unencrypted email cannot be guaranteed. Alternatively, you can mail us your evidence to the address listed at the top of this letter.

Responses received after **26 May 2023** will not be actioned.

For more information about your rights and obligations go to ato.gov.au/taxpayerscharter.

Ceased business activities

If these entities are no longer operating businesses, you do not need to do anything. We will cancel their ABNs for you.

If these entities re-commence business activities in the future, you can reapply for an ABN online at abr.gov.au. In most cases, if the business structures haven't changed, we will register them with their previous ABNs.

If you have any outstanding lodgments or payments make sure you bring them up to date to avoid being charged penalties and interest. For more information on how to lodge, visit our website at ato.gov.au/howtolodge

Yours faithfully

Karen Foat
Deputy Registrar of Australian Business Register



ABN	ENTITY NAME
25582859403	THE TRUSTEE FOR THE ATTORNEY GENERAL
89827926399	THE TRUSTEE FOR US BANK NA EIN 310841368133379002 CIK 0000949236
35769388186	THE TRUSTEE FOR FEDERATED STATE OF COLORADO (MANAGING CONTROLLER)
48265275186	THE TRUSTEE FOR JP MORGAN CHASE CO CIK 0000019617 (LIQUIDATOR AND MANAGING
67118711026	THE TRUSTEE FOR NATIONAL AUSTRALIA BANK (LIQUIDATOR AND MANAGING
84677839323	THE TRUSTEE FOR CPA AUSTRALIA ABN 64 008 392 452 (LIQUIDATOR AND MANAGING
91604574125	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JERSEY M. GREEN ATTORNEY REGISTRATION
71427452787	THE TRUSTEE FOR THE BANKRUPT ESTATE OF RICK D. BAILEY ATTORNEY REGISTRATION
15776366781	THE TRUSTEE FOR C & G DEVELOPMENT MANAGEMENT ABN 30 609 198
19651072877	THE TRUSTEE FOR THE BANKRUPT ESTATE OF DANA TEMPLE ATTORNEY NUMBER 17077
83395805003	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MARK PRECIOUS
43177027133	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JUDGE DAVID STEVENS (RETIRED) AND
99654436152	THE TRUSTEE FOR THE BANKRUPT ESTATE JUDGE JAMES MILLER, SPECIAL MASTER OF
32835548875	THE TRUSTEE FOR CARBONHELIX LLC (LIQUIDATOR AND MANAGING CONTROLLER
60609801224	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ELIZABETH S. MARCUS, COLORADO SUPREME
33576208539	THE TRUSTEE FOR PRICE WATERHOUSE COOPERS PARTNERSHIP ABN 26 563 812 149
88770632714	THE TRUSTEE FOR COMMERCIAL AND GENERAL ABN 31 842 303 774 (LIQUIDATOR AND CONTROLLER)

ABN	ENTITY NAME
27916531212	THE TRUSTEE FOR LAW OFFICE OF RICK BAILEY, ESQ (LIQUIDATOR AND MANAGING CONTROLLER)
48984182538	THE TRUSTEE FOR FORLAW OFFICE OF TEMPLE LAW LLC (LIQUIDATOR AND CONTROLLER)
52548550246	THE TRUSTEE FOR RESERVE BANK OF AUSTRALIA (LIQUIDATOR AND MANAGING CONTROLLER)
85619727001	THE TRUSTEE FOR THE LAW SOCIETY OF TASMANIA ABN 79607763856 (LIQUIDATOR AND MANAGING CONTROLLER)
32423073682	THE TRUSTEE FOR BDO GROUP HOLDINGS LIMITED ACN: 133 657 833 LIQUIDATOR AND MANAGING CONTROLLER
41496680853	THE TRUSTEE FOR COMMERCIAL AND GENERAL PROPERTY SERVICES ABN 26 126 717 913
91247367877	THE TRUSTEE FOR EFTPOS PAYMENTS AUSTRALIA ABN 37 136 180 366
87539833048	THE TRUSTEE FOR WOODHOPE INDUSTRIES ACN 008 080 466 (LIQUIDATOR AND MANAGING CONTROLLER)
24456438907	THE TRUSTEE FOR AUSTRALIAN PAYMENTS PLUS ABN 19 649 744 203 (LIQUIDATOR AND MANAGING CONTROLLER)
79914741836	THE TRUSTEE FOR RPAY GROUP ABN 60 003 311 644 (LIQUIDATOR AND MANAGING CONTROLLER)
25513595023	THE TRUSTEE FOR REMIREMENT PTY LTD ACN 008 141 222 (LIQUIDATOR AND MANAGING CONTROLLER)
55345165642	THE TRUSTEE FOR A. V. FLETCHER AND ASSOCIATES PTY LTD ACN 007 940 427
72721877683	THE TRUSTEE FOR FORBRYDE PTY LTD ACN: 008 190 252
18211423012	THE TRUSTEE FOR THE BANKRUPT ESTATE OF STEVEN ELLIOTT YOUNG
93260596358	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MICHAEL COWAN GARRETT
66581165272	THE TRUSTEE FOR THE BANKRUPT ESTATE OF PHILIP CHARLES DETMOLD
79643650070	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ANDREW HORTON COUNSEL



ABN	ENTITY NAME
17334589355	THE TRUSTEE FOR THE BANKRUPT ESTATE OF NIGEL DAVID GARRARD
57562995501	THE TRUSTEE FOR THE BANKRUPT ESTATE OF RICK D. BAILEY ATTORNEY REGISTRATION NO 26554
30499087594	THE TRUSTEE FOR LAW OFFICE OF FRASCONA JOINER GOODMAN AND GREENSTEIN
21606854042	THE TRUSTEE FOR AUSTRAC (LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)
97236690409	THE TRUSTEE FOR DYNAMIC CAPITAL BANK
91135831277	THE TRUSTEE FOR BANQUE DE CAPITAL DYNAMIQUE
34150236795	THE TRUSTEE FOR BANCA DI COMO
84221120784	THE TRUSTEE FOR VIVACOIN
35495960704	THE TRUSTEE FOR VIVACASH
33785287219	THE TRUSTEE FOR THE OFFICE OF THE CROWN ATTORNEY GENERAL
86150409985	THE TRUSTEE FOR COMMONWEALTH OF AUSTRALIA (LIQUIDATOR AND MANAGING CONTROLLER)
83144209962	THE TRUSTEE FOR ISLAND BIO ENERGY
92892366552	THE TRUSTEE FOR THE BANKRUPT ESTATE OF CHRISTOPHER JOHN KOURAKIS
57409709928	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MARK LIVESEY (ALLEGED JUDICIAL OFFICER)
84897533080	THE TRUSTEE FOR THE BANKRUPT ESTATE OF LIESL KUDELKA (ALLEGED JUDICIAL OFFICER)
92525987567	THE TRUSTEE FOR THE BANKRUPT ESTATE OF GREG MORNINGTON MAY (PRIOR ALLEGED LEGAL PRACTITIONERS CONDUCT COMMISSIONER)
92236032942	THE TRUSTEE FOR MINTER ELLISON ABN 77 478 593 704; ABN 91 556 716 819 ETC (LIQUIDATOR AND MANAGING CONTROLLER)
88189128805	THE TRUSTEE FOR SOUTH AUSTRALIAN DEPARTMENT OF PREMIER AND CABINET
63601155707	THE TRUSTEE FOR THE DEPARTMENT OF THE PRIME MINISTER AND CABINET

ABN	ENTITY NAME
23375123813	THE TRUSTEE FOR LAW COUNCIL OF AUSTRALIA LIMITED
14473936461	THE TRUSTEE FOR LAIDLAW LAWYERS ABN 37 614 037 884 (MANAGING CONTROLLER)
11282732966	THE TRUSTEE FOR FINLAYSONS LAWYERS ABN 92 386 254 392 (LIQUIDATOR AND MANAGING CONTROLLER)
85970774931	THE TRUSTEE FOR E & A (EQUITY ADVISORY) ABN 22 088 588 425
88306963625	THE TRUSTEE FOR ADVERTISER NEWSPAPERS ACN 007 872 997 (LIQUIDATOR AND MANAGING CONTROLLER)
78709670460	THE TRUSTEE FOR SOUTH 2015 ACN 603 317 684 (LIQUIDATOR AND MANAGING CONTROLLER)
52718281340	THE TRUSTEE FOR PERPETUAL TRUSTEE COMPANY ACN 42 000 001 007 (LIQUIDATOR AND MANAGING CONTROLLER)
34916149867	THE TRUSTEE FOR JAMIESON (SA) ABN 87 087 207 181 (LIQUIDATOR AND MANAGING CONTROLLER)
50166007983	THE TRUSTEE FOR COMMERCIAL AND GENERAL ABN 14 600 978 103 (LIQUIDATOR AND CONTROLLER)
57290977579	THE TRUSTEE FOR CANDG COMMUNITIES ABN 54 609 196 170 (LIQUIDATOR AND CONTROLLER)
59261088248	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ALEXANDER JOHN PAIOR
83544620125	THE TRUSTEE FOR THE BANKRUPT ESTATE OF GEN SAITO
23478609898	THE TRUSTEE FOR THE BANKRUPT ESTATE OF TAKUSHI FUKUZUMI
25153259335	THE TRUSTEE FOR THE BANKRUPT ESTATE OF BEN DAVIDSON (PARTNER; CORRS CHAMBERS
39547902323	THE TRUSTEE FOR THE BANKRUPT ESTATE OF MATTHEW CRITCHLEY (PARTNER, CORRS
24748668169	THE TRUSTEE FOR COORS CHAMBERS WESTGARTH ABN 89 690 832

ABN	ENTITY NAME
12162778780	THE TRUSTEE FOR THE BANKRUPT ESTATE OF SCOTT MORRISON (FRAUD@PMC.GOV.AU;
62294637080	THE TRUSTEE FOR THE BANKRUPT ESTATE OF KEITH RUPERT MURDOCH
28178278364	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JOHN WINSTON HOWARD
72939219260	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ALEXANDER DOWNER
21370899286	THE TRUSTEE FOR THE BANKRUPT ESTATE OF ROBERT SHENTON FRENCH AC
90709399147	THE TRUSTEE FOR THE LAW SOCIETY OF SOUTH AUSTRALIA ABN 16 305 983 353
95860991647	THE TRUSTEE FOR THE LAW SOCIETY OF WESTERN AUSTRALIA ABN 41 434 516 549
72704070465	THE TRUSTEE FOR THE NEW SOUTH WALES LAW SOCIETY ABN 98 696 304
56396731926	THE TRUSTEE FOR LAW INSTITUTE OF VICTORIA ABN 32 075 475 731
45839373117	THE TRUSTEE FOR QUEENSLAND LAW SOCIETY INC. ABN 33 423 389 441
32852056459	THE TRUSTEE FOR AUSTRALIAN CAPITAL TERRITORY LAW SOCIETY ABN 60 181 327
73870534439	THE TRUSTEE FOR NORTHER TERRITORY LAW SOCIETY ABN 62 208 314 893 (LIQUIDATOR AND MANAGING CONTROLLER)
24252331932	THE TRUSTEE FOR THE WALT DISNEY COMPANY SEC REGISTRATION CIK
55980926893	THE TRUSTEE FOR THE BANKRUPT ESTATE OF JOHN CLOVER (ADELAIDE@CDPP.GOV.AU)
54295154137	THE TRUSTEE FOR THE BANKRUPT ESTATE OF PANTELLIA MARINAKIS

ABN	ENTITY NAME
79753457066	THE TRUSTEE FOR THE BANKRUPT ESTATE OF BROOKE SETTE (ADELAIDE@CDPP.GOV.AU)



Australian Government
Australian Taxation Office



046

THE TRUSTEE FOR ANDREW GARRETT FAMILY
TRUST
UNIT 3 11 HARVEY ST
NAILSWORTH SA 5083

Our reference: 7138210931704

Phone: 13 28 66

ABN: 78 761 760 976

21 April 2023

Your PAYG withholding registration is cancelled

To whom it may concern

We've cancelled your pay as you go (PAYG) withholding registration as our records show you're no longer required to be registered.

The cancellation takes effect from midnight on **1 July 2016**.

You need to forward us all monies withheld up to and including the cancellation date, and report these payments on your activity statement.

Review rights

If you don't agree with our decision to cancel your PAYG withholding registration and/or the date of cancellation, phone us to discuss your circumstances. If you're still not satisfied after speaking to us, you can lodge an objection in writing within 60 days from the date of service of this notice.

For more information

You can find out more about your review rights on our website, www.ato.gov.au/objections. If you have any questions, please phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

For information about your rights and obligations, go to www.ato.gov.au/taxpayerscharter

What you need if you phone us

We need to be sure we're talking to the right person or someone you've told us can share information and make decisions for you, before we can discuss your tax affairs. When you phone us, you need to quote 'Our reference', which you'll find at the top of this letter and your Australian business number or tax file number.

Yours faithfully

Melinda Smith
Deputy Commissioner of Taxation

If you're calling from outside Australia, please phone **+61 2 6216 1111** between 8.00am and 5.00pm Australian Eastern Standard Time (AEST) or Australian Eastern Daylight Time (AEDT), Monday to Friday, and ask for **13 28 66**.

For information about your rights and obligations, go to **www.ato.gov.au/taxpayerscharter**

What you need if you phone us

We need to be sure we're talking to the right person or someone you've told us can share information and make decisions for you, before we can discuss your tax affairs. When you phone us, you need to quote 'Our reference', which you'll find at the top of this letter and your Australian business number or tax file number.

Yours faithfully

Melinda Smith
Deputy Commissioner of Taxation



Australian Government

Australian Taxation Office



046

THE TRUSTEE FOR ANDREW GARRETT FAMILY
TRUST
UNIT 3 11 HARVEY ST
NAILSWORTH SA 5083

Our reference: 7138209910557
Phone: 13 28 66
GST registration number: 78 761 760 976
21 April 2023

We have cancelled your GST registration

To whom it may concern

We've cancelled your goods and services tax (GST) registration as our records show you're not carrying on an enterprise.

The cancellation takes effect from midnight on **1 July 2016**.

What you need to know

You will no longer report GST to us on your activity statement for any future tax periods. However, you will need to lodge any outstanding activity statements and account for any outstanding GST for periods up to the date of cancellation.

If you're required to lodge an annual GST return, you will only receive the correct GST instalment credit amount if you lodge your activity statement for the corresponding year prior to lodging your GST return.

Although you may no longer have an obligation to lodge your activity statements, you may still be required to lodge income tax returns. You need to ensure all income tax returns are lodged by the due date.

What you need to do

If you're registered for pay as you go withholding, pay as you go instalments or fringe benefits tax obligations, you need to keep lodging activity statements. If you need to cancel any of your other tax obligations, please phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you still have business assets to which you were, or are, entitled to GST credits after the cancellation date you may need to make an adjustment in your final activity statement. For more information about adjusting your activity statement, phone us on the number above.

If you accounted on a cash basis at the time of cancellation, any amounts of GST, adjustments or GST credits you have not yet accounted for will be attributable to your concluding tax period.

Review rights

You may object to our decision to cancel your GST registration and the date of cancellation if you're dissatisfied as these are GST reviewable decisions. You need to lodge the objection in writing within 60 days from the date of service of this notice. For information about your objection rights, visit **www.ato.gov.au/objections**

For more information

You can find out more on our website, **www.ato.gov.au/gst** If you have any questions, please phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.



Office use only

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41901119

Business activity statement

July to September 2016

Document ID 46 399 969 111

ABN 78 761 760 976

003

Form due on 28 Oct 2016

Payment due on 28 Oct 2016

GST accounting method Cash

Contact phone number

Authorised contact person who completed the form

001037
000

THE TRUSTEE FOR ANDREW GARRETT FAMILY TRUST
U 3 11 HARVEY ST
NAILSWORTH SA 5083

HOW TO LODGE

This form can be lodged online. Visit ato.gov.au/general/online-services

- Individuals and sole traders can lodge online via their myGov account.
- Businesses can use the secure portal or Standard Business Reporting (SBR) enabled software.

If lodging by paper:

- print clearly using a black pen
- use whole dollars or '0' (zero)
- do not use n/a, nil, negative figures or symbols.

Goods and services tax (GST)

for the QUARTER from 1 Jul 2016 to 30 Sep 2016

Complete Option 1 OR 2 OR 3 (indicate one choice with an X)

☐ Option 1: Calculate GST and report quarterly

Total sales (G1 requires 1A completed) G1 \$

Does the amount shown at G1 include GST? (indicate with X) ☐ Yes ☐ No

Export sales G2 \$

Other GST-free sales G3 \$

Capital purchases G10 \$

Non-capital purchases G11 \$

Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page

OR

☐ Option 2: Calculate GST quarterly and report annually

Total sales (G1 requires 1A completed) G1 \$

Does the amount shown at G1 include GST? (indicate with X) ☐ Yes ☐ No

Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page

OR

☐ Option 3: Pay GST instalment amount quarterly

G21 \$

Write the G21 amount at 1A in the Summary section over the page (leave 1B blank)

OR if varying this amount, complete G23, G24

Estimated net GST for the year G22 \$

Varied amount payable for the quarter G23 \$

Write the G23 amount at 1A in the Summary section over the page (leave 1B blank)

Reason code for variation G24

NAT 4190-11.2019 [DE-9137]

149ATDM Daily DLX 1014/001037/001037/2

HOW TO PAY

Your payment reference number (PRN) is: 3 78761 760 976 0660

BPAY®



Bill code: 75556
Ref: 3787617609760660

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.
More info: www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO

To pay by phone, call the Government EasyPay service on 1300 898 089.
A card payment fee applies.

OTHER PAYMENT OPTIONSFor other payment options, visit ato.gov.au/paymentoptions**HOW TO LODGE**This form can be lodged online. Visit ato.gov.au/general/online-services

PAYG tax withheld

for the QUARTER from 1 Jul 2016 to 30 Sep 2016

Total salary, wages and other payments	W1	\$										.00
Amount withheld from payments shown at W1	W2	\$										.00
Amount withheld where no ABN is quoted	W4	\$										.00
Other amounts withheld (excluding any amount shown at W2 or W4)	W3	\$										.00
Total amounts withheld (W2 + W4 + W3)	W5	\$										.00

Write the W5 amount at 4 in the Summary section below

Reason for varying (G24)	Code
Current business structure not continuing	22
Significant change in trading conditions	23
Internal business restructure	24
Change in legislation or product mix	25
Financial market changes	26

Summary

Amounts you owe the ATO

GST on sales
or GST instalment **1A** \$ [][][][][][][][][] .00

PAYG tax withheld **4** \$ [][][][][][][][][] .00

1A + 4 **8A** \$ [][][][][][][][][] .00

Amounts the ATO owes you

GST on purchases **1B** \$ [] [] [] [] [] [] [] [] [] [] .00

Do not complete 1B if using GST instalment amount (Option 3)

Payment or refund?

Is 8A more than 1B?

(indicate with X)

☐ Yes, then write the result of **8A minus 1B** at 9. **This amount is payable to the ATO.**

☐ No, then write the result of **1B minus 8A** at 9. **This amount is refundable to you** (or offset against any other tax debt you have).

Your payment or refund amount

9 \$

--	--	--	--	--	--	--	--	--

 .00

! Do not use symbols such as +, -, /, \$

Declaration I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Signature

Date / /

Return this completed form to

Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936

1 Taxation laws authorise the ATO to collect information including personal information about individuals who may complete this form. For information about privacy and personal information go to ato.gov.au/privacy. Activity statement instructions are available from ato.gov.au or can be ordered by phoning 13 28 66.



Australian Government
Australian Taxation Office

PAYMENT SLIP - 60

THE TRUSTEE FOR ANDREW GARRETT FAMILY TRUST

ATO code 0000 0156 03

ABN 78 761 760 976/003

Amount paid \$.00

PRN Code 3 78761 760 976 0660

Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936





OENOVIVA



ANNEXURE 4

Wednesday, 21 May 2025

TO; Mr Anthony Leonard Dickman, A Bankrupt,
C/-The Reserve Bank of Australia
(Liquidator and Managing Controller Appointed),
65 Martin Place, Sydney, NSW, 2000
Email; secretary@rba.gov.au

A LETTER TO MY SONS CONTINUED: RE MAYMONT ENERGY BRASIL LTDA



Australian Business Register

12 September 2022

Australian business number (ABN)	78 837 313 084
Entity name	The Trustee for Reserve Bank of Australia; RBA; ABN 50 008 559 486 (Liquidator and Managing Controller Appointed)
ABN status	Active
ABN registration date	23 June 2019
Postal address	Unit 3 11 HARVEY ST NAILSWORTH SA 5083
Business address	L 6 111 MACQUARIE ST HOBART TAS 7000
Email address	admin@dynamic-capital-bank.com
Type of entity	Discretionary Trading Trust
ANZSJC code	6210 - Central Banking
Associate name	Position held
MR ANDREW MORTON GARRETT	Trust Beneficiary Trustee

AMG 8884 TAX FILE TFM 81788; HCMP-1855-2022.

FFR JUDGEMENT

THE KING & OSR v ANTHONY LEONARD DICKMAN

WRIT OF SUMMONS; NOTICE OF INDICTMENT, CONVICTION,
PENALTY AND ENFORCEMENT.

PARTIES

HIS IMPERIAL MAJESTY KING CHARLES III, LICENSEE. CEO OF THE CROWN
(LIQUIDATOR AND MANAGING CONTROLLER APPOINTED)
First Enforcer

OENOVIVA GLOBAL, OENOVIVA CAPITAL RESOURCES, OENOVIVA BUSINESS SYSTEMS, OENOVIVA HAND CRAFTING, OENOVIVA ARTISANS,
BETTER WORLD FUTURE FUND, OUR GREEN PLANET, PEARL COAST PRAWNS, IRON BOOMERANG, OFFICE OF THE CROWN ATTORNEY GENERAL

Cryptocurrencies: VIVA, VIVA2, VIVACOIN, VIVACASH

ISIN: AU0000023194, LEI: 984500957DB10F0T4B11, ABN: 42 388 204 496, Brazil Registration CPF: 12192308124; SEC Registration CIK: 0001872362

Better World Future Fund; LEI: 984500914484J1F7PE95, ABN: 26 317 275 322

GLOBAL HEAD OFFICE: Level 29, Olaya Towers Tower B, Intersection Of Olaya Street & Mohammed Bin Abdul-Aziz Street, Riyadh 11523.

Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong

Phone: +61 1300 OENOVIVA (6366 8482)

Washington: 1015 15th ST NW #1000 Washington DC, 20005 USA

Email: amg@betterworldfuturefund.org ; oenoviva@gmail.com

www.oenoviva-capital-resources.com www.vivacoin.org www.carbonhelix.net www.betterworldfuturefund.org

<https://thecommonwealth.org/>



and

ANDREW MORTON GARRETT, UNITAARY EXECUTIVE, LICENSOR,
INTERNATIONAL CROWN ATTORNEY GENERAL, TRUSTEE IN BANKRUPTCY,
LIQUIDATOR AND MANAGING CONTROLLER.

Second Enforcer

And

THE TRUSTEE OF THE BANKRUPT ESTATE OF ANTHONY LEONARD DICKMAN.
Third Enforcer

V

ANTHONY LEONARD DICKMAN
Convicted

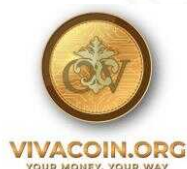
Dear Mr Dickman,

I have considered some relevant laws as follows:

THE UNWRITTEN CONSTITUTION OF THE BRITISH EMPIRE A.K.A. THE
COMMONWEALTH OF NATIONS, THE CESTUI QUE VIE TRUST ACT 1666 (UK),
THE CONSTITUTION OF THE UNITED STATES OF AMERICA 1789 (US), THE
ENFORCEMENT ACT 1870 (US), THE NATIONAL DEBT ACT 1870 (UK), THE
COMMONWEALTH OF AUSTRALIA CONSTITUTION ACT 1900 (UK) ("THE
CONSTITUTION"), THE ACTS INTERPRETATION ACT 1901 (AU), JUDICIARY ACT
1903 (AU), THE MONTEVIDEO CONVENTION ON RIGHTS AND DUTIES OF
STATES 1936, THE CHARTER OF THE UNITED NATIONS ACT 1945 (AU)
("COTUNA") /ATS NO 1,

- ❖ BOILERMAKERS CASE: ATTORNEY-GENERAL (CTH) V THE QUEEN [1957]
UKPCHCA 1; (1957) 95 CLR 529 (19 MARCH 1957) PRIVY COUNCIL
 - AMG 6783 PRIVY COUNCIL; NO 27 OF 1956 ISSUES ON APPEAL IN
BOILERMAKERS CASE 1957 APPELLANTS CASE,
 - AMG 6784 PRIVY COUNCIL; NO 27 OF 1956 ISSUES ON APPEAL IN
BOILERMAKERS CASE 1957 RESPONDENTS CASE,
 - AMG 6785 PRIVY COUNCIL; NO 27 OF 1956 RECORD OF
PROCEEDINGS OF APPEAL

THE BANKING ACT 1959 (AU), THE RESERVE BANK ACT 1959 (AU), THE LAW
OFFICERS ACT 1964 (AU), THE BANKRUPTCY ACT 1966 (AU), THE
INTERNATIONAL CONVENTION ON CIVIL AND POLITICAL RIGHTS/ATS 5, THE
INTERNATIONAL COVENANT ON SOCIAL ECONOMIC RIGHTS 1966/ ATS 23,
THE TAXATION ADMINISTRATION ACT 1953 (AU) ("THE ACT"), THE VIENNA



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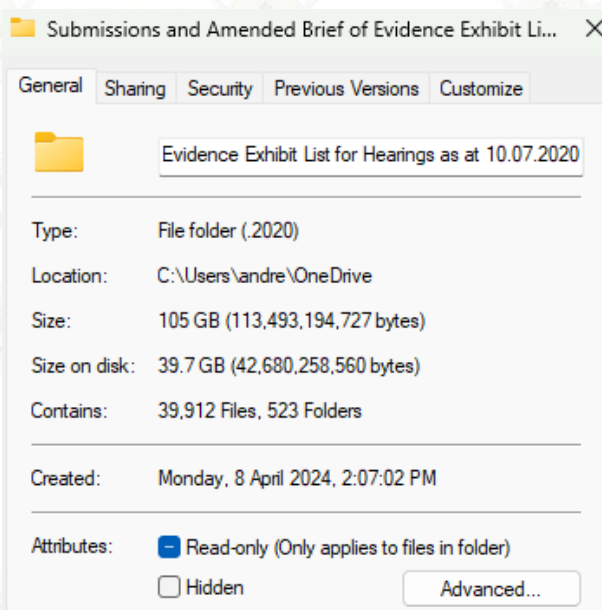


CONVENTION ON THE LAW OF TREATIES 1969 (AU), THE SOLICITOR GENERAL ACT 1972 (SA), THE ADMINISTRATIVE APPEALS TRIBUNAL ACT 1975 (AU), THE FEDERAL COURT OF AUSTRALIA ACT 1976 (AU), THE ADMINISTRATIVE DECISIONS JUDICIAL REVIEW ACT 1977 (AU), THE FOREIGN CORRUPT PRACTICES ACT 1977 (US), THE AUSTRALIAN SECURITY INTELLIGENCE ORGANISATION ACT 1979 (AU), TELECOMMUNICATIONS (INTERCEPTION AND ACCESS) ACT 1979 (AU) THE LEGAL PRACTITIONERS ACT 1981 (AU), THE FREEDOM OF INFORMATION ACT 1982 (AU), THE INSOLVENCY ACT 1986 (UK), THE AUSTRALIAN HUMAN RIGHTS COMMISSION ACT 1986 (AU)/ATS NO 5, THE ASIC ACT 1990 (AU), TELECOMMUNICATIONS ACT 1997 (AU), THE INCOME TAX ASSESSMENT ACT 1997 (AU), THE A NEW TAX SYSTEM (GST) ACT 1999 (AU), THE A NEW TAX SYSTEM (ABN) ACT 1999 (AU) THE A NEW TAX SYSTEM (PAYG) ACT 1999 TELECOMMUNICATIONS (CONSUMER PROTECTION AND SERVICE STANDARDS) ACT 1999 (AU) THE FREEDOM OF INFORMATION ACT 1991 (SA), THE CORPORATIONS ACT 2001 (AU), MEASURES TO COMBAT SERIOUS AND ORGANISED CRIME ACT 2002 (AU), CHARTER OF THE UNITED NATIONS AMENDMENT ACT 2002 (AU), THE SUPPRESSION OF TERRORISM FINANCING ACT 2002 (AU), THE UNITED NATIONS CONVENTION AGAINST CORRUPTION 2003/ATS 2 ("UNCAC"), CONVENTION AGAINST CORRUPTION 2003 (UN)/ATS NO 2, THE LEGAL PROFESSION UNIFORM LAW ACT 2004 (VIC), (NSW), (QLD), THE ANTI-MONEY LAUNDERING/ COUNTER TERRORISM FINANCING ACT 2006 (AU) THE CROSS BORDER INSOLVENCY ACT 2008 (AU), THE PERSONAL PROPERTY SECURITY ACT 2009 (AU) THE BRIBERY ACT 2010 (UK), THE GLOBAL MAGNITSKY ACT 2012/ 2016 (US), THE AUTONOMOUS SANCTIONS ACT 2011 (AU), THE CHARTER OF THE COMMONWEALTH 2013 (REGINA) "THE CHARTER", THE PUBLIC INTEREST DISCLOSURE ACT 2013 (AU) ("THE PID ACT") THE PUBLIC GOVERNANCE PERFORMANCE AND ACCOUNTABILITY ACT ("THE PGPA ACT"), THE LEGAL PRACTITIONERS AMENDMENT (GARRETT) ACT 2014 (SA), THE COMMONWEALTH SECRETARIAT MODEL LAW FOR COMMON LAW JURISDICTIONS ON TERRORISM FINANCING AND ANTI MONEY LAUNDERING 2016, INTELLIGENCE SERVICES AMENDMENT (ESTABLISHMENT OF THE AUSTRALIAN SIGNALS DIRECTORATE) ACT 2018 (AU), HOME AFFAIRS AND INTEGRITY AGENCIES ACTS AND REGULATIONS, HOME AFFAIRS AND INTEGRITY AGENCIES LEGISLATION AMENDMENT ACT 2018 (AU), THE SANCTIONS AND ANTI MONEY LAUNDERING ACT 2018 (UK), TELECOMMUNICATIONS AND OTHER LEGISLATION AMENDMENT (ASSISTANCE AND ACCESS) ACT 2018 (AU), THE SEPARATION OF POWERS RESTORATION ACT 2016, 2021, 2023 (US), THE AUTONOMOUS SANCTIONS AMENDMENT (MAGNITSKY -STYLE AND OTHER THEMATIC SANCTIONS) ACT 2021 (AU), THE TREASURY LAWS AMENDMENT (RESERVE BANK REFORMS) ACT 2024 AND THE ADMINISTRATIVE REVIEW TRIBUNAL ACT 2024 (AU) AMONGST OTHER APPLICABLE LAWS.



EVIDENCE relied upon.¹

The Public Interest Disclosure Drive; [Submissions and Amended Brief of Evidence Exhibit List for Hearings as at 10.07.2020](#)



AUTHORITIES

I refer to which may also be inspected at the Hyperlinks:

1. [AMG 7207 Montevideo Convention on Rights and Duties of States.pdf](#)
2. [AMG 7207a Montevideo Convention on the Rights and Duties of States.pdf](#)
3. [AMG 7207b Vienna Convention on Succession of States in respect of Treaties.pdf](#)
4. [AMG 8643a International Convention for the Suppression of the Financing of Terrorism 1999 54;109 09.12.1999.pdf](#)
5. [AMG 8643b Suppression of the Financing of Terrorism Act 2002 \(\(AU.pdf](#)
6. [AMG 6537a GAR.501.000.0010 10th August 2016 Email PART 1 subject of suppression order.pdf](#)
7. [AMG 6537b GAR.501.000.0011 10th August 2016 Email PART 2 subject of suppression order.pdf](#)
8. [AMG 7412 GAR 501 000 0011 5 Copy of Notice of Seizure of Collateral on TWE and NAB dated 01 05 2016.pdf](#)
9. [AMG 8643d CHARTER OF THE UNITED NATIONS AMENDMENT BILL 2002 Explanatory Memorandum.pdf](#)
10. [AMG 8428 Charter of the United Nations \(Terrorism and Dealings with Assets\) Regulations 2002.pdf](#)
11. [AMG 7289 UN Convention against Corruption download from UN 18.12.2023 reprint.pdf](#)
12. [AMG 7156 UN Convention against Corruption \(2004\) ATNIA 24 compressed.pdf](#)

¹ [AMG 8517 108004429 1 2024.04.23 Joint Court Book Index settled AMG 28.04.2024.pdf](#); [AMG 7228b NSD 741 of 2023 SEALED REFILED List of Documents in DCCRM-0073-2019 filed 4th December 2023 Refiled 24.1.2024.pdf](#)



13. [AMG 7157 UN Convention against Corruption \(2004\) ATNIA 24; Consultation with Australian States and Territories.pdf](#)
14. [AMG 7158 UN Convention against Corruption \(2004\) ATNIA 24; Ratifications.pdf](#)
15. [AMG 7159 UN Convention against Corruption \(2003\).pdf](#)
16. [AMG 8884a POTUS MESSAGE FOR INQUIRY ON UNITED NATIONS CONVENTION AGAINST CORRUPTION ANNEXING ANALYSI.pdf](#)
17. [AMG 8884b FOREIGN AFFAIRS COMMITTEE UNITED STATES REPORT ON UNITED NATIONS CONVENTION AGAINST CORRUPTION.pdf](#)
18. [AMG 7280 CHARTER OF FUNDAMENTAL RIGHTS OF THE EUROPEAN UNION.pdf](#)
19. [AMG 7309 Charter of the United Nations Amendment Bill 2021 Explanatory Memorandum.pdf](#)
20. [AMG 7308 Charter of the United Nations Amendment Bill 2021 APH.pdf](#)
21. [AMG 8427 Charter of the United Nations Act 1945 \(AU\) Compilation allegedly in force as at 12.12.2024.pdf](#)
22. *the Treasury Laws Amendment (Reserve Bank Reforms) Act 2024, Act No. 96, 2024: An Act to amend the law in relation to the Reserve Bank of Australia, and for related purposes: Royal Assent: [Assented to 29 November 2024] and related inquiries with Explanatory Memorandum.*
23. *Those authorities disclosed in the disclosure drive.*

AGREED FACTS

1. I am the Registered Liquidator and Managing Controller appointed to:
 - a. The Bank of England (Liquidator and Managing Controller Appointed),
 - b. The Reserve Bank of Australia (Liquidator and Managing Controller Appointed),
 - c. The Federal Reserve Banking System (Liquidator and Managing Controller Appointed),
 - d. The Commonwealth of Australia (Liquidator and Managing Controller Appointed),
 - e. The Commonwealth (Liquidator and Managing Controller Appointed),
 - f. The United Nations (Liquidator and Managing Controller Appointed),
 - g. The State of Colorado (Liquidator and Managing Controller Appointed),
 - h. The United States of America (Liquidator and Managing Controller Appointed),
 - i. Amongst at least 438 Equitable Estates.
2. Since our first direct interaction on 6th September 2016 your conduct has been criminal, unlawful, invalid/ Ultravires, and sanctionable.

From: Andrew Garrett <andrew.garrett@oenoviva.com>

Sent: 17 October 2016 18:55

To: rbainfo@rba.gov.au

Subject: FW: **Notice to Admit Facts dated 10th October 2016**



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Attachments: AGFT 4 Activity Statement June Quarter 2016.pdf; AGFT 4 Activity Statement September Quarter 2016.pdf; ABS Economic Activity Survey for Quarter ending September 2016.pdf; International Covenant on Civil and Political Rights [1980] ATS 23.pdf

Importance: High

Reserve Bank of Australia

Attn the Secretary to the Board of Governors

Care of Ian Chua

Secretary's Department Reserve Bank of Australia

Dear Ian,

Could I ask you to forward this communique to the Secretary for consideration together with the details sent by me on the 6th of September 2016 and subsequently.

On the 10th of October 2016 I sent a Notice to Admit Facts to the Attorney Generals of the Commonwealth, the States and Territories as set out below which annexed an email chain to the relevant officer at the Australian Taxation Office setting out details behind the quantum set out in the activity Statement for the Quarter ending 30th September 2016 for the Trustee of the Andrew Garrett Family Trust No 4, ABN; 42 388 204 496. ("the Trust")

I have now lodged the relevant economic activity Statements for the Trust with the Australian Bureau of Statistics for both periods and attach the relevant response for the period Year Ending 30th September 2016.

Your email dated the 9th of September 2016 sets out that you would respond to me shortly in which regard I note that a period of 31 days has passed since my communique dated 6th September 2016.

Article 1 subsection 2 of Australian Treaty Series No 23 (copy attached) sets out as follows.

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 cooperation, based upon the principle of mutual benefit, and international law. In no case may a people be deprived of its own means of subsistence.

It is clear to me that the Reserve Bank in conjunction with other Government Agencies comprising the three arms of government has developed a four pillars banking policy that constrains the ability of the people of Australia to freely deal with their natural wealth arising from their personal endeavours as a matter of law.



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At first blush it appears that the law as it applies to Bills of Exchange and the ability of the peoples of Australia to transfer value independent of the Banking System has been subverted such that government controls the liquidity of individuals unlawfully and invalidly.

I look forward to the response of the Secretary at your earliest convenience

3. You are a public official within the meaning of *the Convention against Corruption* 2003 (UN) a.k.a. Australian Treaty Series No 2. ("UNCAC") broadly defined to include anyone holding a legislative, executive, administrative, or judicial office, as well as anyone who performs a public function or provides a public service, as defined by domestic law. This definition covers a wide range of individuals, including those who may be elected, appointed, or hired, whether permanent or temporary, and whether paid or unpaid.

Article 2

For the purposes of this Convention:

- a) "Public official" shall mean: (i) any person holding a legislative, executive, administrative or judicial office of a State Party, whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person's seniority; (ii) any other person who performs a public function, including for a public agency or public enterprise, or provides a public service, as defined in the domestic law of the State Party and as applied in the pertinent area of law of that State Party; (iii) any other person defined as a "public official" in the domestic law of a State Party. However, for the purpose of some specific measures contained in chapter II of this Convention, "public official" may mean any person who performs a public function or provides a public service as defined in the domestic law of the State Party and as applied in the pertinent area of law of that State Party;
- b) "Foreign public official" shall mean any person holding a legislative, executive, administrative or judicial office of a foreign country, whether appointed or elected; and any person exercising a public function for a foreign country, including for a public agency or public enterprise;
- c) "Official of a public international organization" shall mean an international civil servant or any person who is authorized by such an organization to act on behalf of that organization;
- d) "Property" shall mean assets of every kind, whether corporeal or incorporeal, movable or immovable, tangible or intangible, and legal documents or instruments evidencing title to or interest in such assets;
- e) "Proceeds of crime" shall mean any property derived from or obtained, directly or indirectly, through the commission of an offence;



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- f) “Freezing” or “seizure” shall mean temporarily prohibiting the transfer, conversion, disposition or movement of property or temporarily assuming custody or control of property on the basis of an order issued by a court or other competent authority;
- g) “Confiscation”, which includes forfeiture where applicable, shall mean the permanent deprivation of property by order of a court or other competent authority;
- h) “Predicate offence” shall mean any offence as a result of which proceeds have been generated that may become the subject of an offence as defined in article 23 of this Convention;
4. Each interaction between me and you and/or your delegates since that time has been:
- Sanctionable Decisions and Conduct as offences within the meaning of *the Charter of the United Nations Act 1945 (AU)* (“COTUNA”) carrying an automatic fine/ penalty pursuant to s20 and/or s21 of COTUNA of 300% (“The Model Litigant Penalty”) of the face value of the assets the subject of those decisions and conduct payable to me at the time of the offences escalating at a rate of the Model Litigant Penalty multiplied by the anticipated yield from a Private Placement Program bullet trade of 200% per day (600%) compounding.
 - a terrorist act within the meaning of Schedule 1 of *the Suppression of Terrorism Financing Act 2002 (AU)* carrying a mandatory life sentence for each offence pursuant to s103.1(1) of *the Criminal Code Act 1995 (AU)*
5. If you had fulfilled your public function under the Reserve Bank of Australia Act 1959 (AU) then the aforementioned enactment would have been entirely unnecessary; the very existence of the Reserve Bank Review published 20th April 2023² and subsequent enactment meets the relevant burden of proof for convictions to be made under s80 of *the Commonwealth of Australia Constitution Act 1900 (AU)*.
6. S61 of the Constitution vests in me as hereditary personal property on an undisputed basis amongst other global powers as the Unitary Executive.
7. Your Email dated 20th May 2025 annexed hereto as the Exhibit marked as AMG 8884a is false misleading and deceptive being Fraudulent Trading within the meaning of *the Insolvency Act 1986 (UK)* and *the Corporations Act 2001 (AU)* because you say:
- Offence No 1:** “The document you describe in your email below is not a valid bill of exchange.” You are not correct see my Findings of Facts and Reasons filed and served on an undisputed basis since August 2004 in SASC-127-2004, *Andrew Garrett Wine Resorts and Anor v National Australia Bank*

² [AMG 6608 Reserve Bank Review Final Report 20.04.2023_compressed.pdf](#)



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and ors. Most recently also filed, served and remaining undisputed in VID-423-2016 *National Australia Bank Limited v Andrew Morton Garrett*.³ There is an absence of applicable law in respect to your opinion being excess of your tribunal powers to determine rights as facts being Boilermaker's Case in the Tribunal.

- You as an alleged representative of a Constitutional Corporation under s51 (xx) are not empowered by Federal Parliament under s51/s52 of the Constitution to make determination on questions of law.
- The rights and powers of the Reserve Bank of Australia to act as the Central Bank for the Territory of Australia vests in me as Liquidator and Managing Controller and also as the source of power.



Australian Government
Australian Business Register

Australian Business Register

08 September 2022

Australian business number (ABN)

86 150 409 985

Entity name

The Trustee for Commonwealth of Australia (Liquidator and Managing Controller Appointed) Public Trust

ABN status

Active

ABN registration date

01 September 2019

Postal address

Unit 3 11 HARVEY ST
NAILSWORTH SA
5083

Business address

L 6 111 MACQUARIE ST
HOBART TAS
7000

Email address

admin@dynamic-capital-bank.com

Type of entity

Discretionary Services Management Trust

ANZSIC code

7510 - Central Government Administration

Associate name

Position held

MR ANDREW MORTON GARRETT

Trustee

³ [AMG 8496 VID 423 of 2016 Submissions of Defendant 13062016 re bills of Exchange.pdf](#)



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- b. **Offence No 2:** "The Reserve Bank of Australia (RBA) has not accepted it." I have accepted it as the RBA being an enactment by me within power.

You did not rebut my argument on the 10th of November 2020 and are out of time to do so.....you are estopped and have waived your rights to dispute my appointment.⁴

Page 4-6

Holding of a public office, such as yours Senior Member, is a public trust. You can only exercise that discretion in the public interest. You can't exercise it going behind closed doors and listening to people who are breaching the principles of separation of powers as being the case ever since I first appeared in court under - by - lawyers, no less, in 2004 to address to the subject of National Australia Bank fraud in circumstances where my lawyers were aware of more materials than they gave to me to consider, and in fact never gave me advice in respect of South Australian Supreme Court proceedings 127 of 2004. It's proceedings where summary orders for possession were given in respect of a property known as Springwood Park.

All of this comes back to the fundamental principles enshrined - and I say, enshrined,' because they reflect the Commonwealth of Australia Constitution Act in the Charter of the Commonwealth of Nations which was only necessary for one person to sign. And that person was Her Majesty Queen Elizabeth II. That set in stone, once again, the principles of rule of law and separation of powers, and other aspects of responsible government that haven't applied in this country for some time. And, indeed, since the first variation - alleged variation, I should say - to the Commonwealth of Australia Constitution Act was published by the then New South Wales parliament, passing its own constitution in New South Wales in 1902. 20 Now, clearly that's just nonsensical. That then brings into question whether -and, respectfully, Mr May - whether you are a practicing solicitor. Or, in fact, any other solicitor is a practicing solicitor in this country insofar as the human condition has continued to erode our traditional rights and freedoms simply because you don't want to pay compensation to people who have been wronged by the actions of the Crown. Now, I've tried to address that in Exhibit AMG1915. Because of the admissions of fact over a period of time which eventually led to my appointment of Managing Controller of the Reserve Bank of Australia on 23 June 2019 - and that's expressed in Exhibit AMG15T - - -

SENIOR MEMBER: What are you saying you are, sorry, you've got a post in the Reserve Bank of Australia, is that correct Mr Garrett?

MR GARRETT: No, I'm saying I am the Reserve Bank of Australia. I've

⁴ [AMG 2841 AAT 2020 2280 and 3143 transcripts of hearing on 10.11.2020.pdf](#)



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seized all of its assets and undertakings by way of notice of seizure of collateral dated 28 June with effect on 23 June. And that only followed the earlier notice of seizure of assets and collateral on 1 June 2019. Now, in order to determine whether those notices of seizure of collateral issued under section 123 of the Personal Properties Security Act 2009 were in fact valid 40 and enforceable would mean determining questions of law. Questions of law are beyond your jurisdiction, with respect, Senior Member. You can only - and I mean only - remake the decision of the person's whose decisions were complained of. And that included the decision of the Reserve Bank of Australia of 23 May 2017, which is the subject decision that is the subject of the application, all the other decisions of the Personal Properties Security Registrar, Act Registrar, are decisions that add weight to the first decision and why the corruption of the Crown cannot be allowed to continue. In it - -

SENIOR MEMBER: Can I just - just so I'm getting this straight - and 5 sometimes I will ask questions, and I'm sorry to disrupt your flow but - - -

MR GARRETT: By all means.

SENIOR MEMBER: Are you saying that your main concern is corruption within the Reserve Bank. Is that your - what you are suggesting.

MR GARRETT: Well, it's corruption within the Crown in its entirety. And that concern of corruption was validated on 11 March, being Commonwealth Day, of 2013, when the Queen signed the Charter on behalf of us all. Now, 15 one of the problems with the Charter of course, is that it enforces rule of law and binds every citizen occupying - or any person, I should say - occupying the territory of the Commonwealth of Nations, which of course includes the territory of the Commonwealth of Australia and its states and territories. The issue is whether those people arrived in this - in those territories - lawfully or unlawfully, validly or invalidly. The fact that they continue to occupy those territories still enforces our laws upon them.

And when I say, 'our laws,' I mean the laws as the common law. Because, of course, the source of power for the Commonwealth of Australia Constitution Act is not the people as His Honour French CJ, as he then was, said in 2012 in his paper on public law in Australia, which is Exhibit AMG 9 of my index of materials. I've provided to the tribunal a USB drive that is received by Mr Gade (?). He will be able to provide that to the Member at his request. But certainly, I'm relying on all 2730 Exhibits that are currently in that public 30 drive. Ben has also received an updated drive that was hand delivered to the Australian Government Solicitor's office - I can't remember the date, Ben, when was that? It was about last two weeks, or - (indistinct) - - -

SENIOR MEMBER: That's all right.

MR MAY: I'm not sure about the date. Sorry, Mr Garrett. But I can confirm that you did deliver a USB drive to AGS Adelaide.



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MR GARRETT: Yes, thank you. So, just to be sure that Ben has the same materials as I have, as the tribunal has, that are also uploaded into the iCloud at the public interest disclosure to public officials - of course, we're all public officials. And one of the things that I get confused about over time is that, you know, historically, I guess, we've always thought that only members of government are public officials, but that's not the case. We all exercise discretionary public powers conferred under an enactment, whether it's a drivers licence, whether it's a birth certificate. You know, however we arrived in this country or exist in this country or any other state or territory of the Commonwealth nations, we are all public officials.

There is no, 'them' and 'us.' We are all equally liable for the operation of rule of law from the child in the street to the Chief Justice of the High Court of Australia.

SENIOR MEMBER: Well how could that be? How could you say that everyone in Australia is exercising statutory power?

MR GARRETT: Well, because they are. You know - you tell me, what Act resulted in the states being able to issue birth certificates?

SENIOR MEMBER: You develop your idea and I don't want to engage in a to and fro in an argumentative way. But it seems a strange - - -

MR GARRETT: All right, well I mean I'm just simply stating it as a fact.

Now, whether it is or it isn't a fact is a question of law and it, again, is once again, outside of your jurisdiction. The sole purpose for you being here today is to do one thing, remake decisions. You cannot go beyond that power because you are not a Justice of the Federal Court of Australia. I've put that in my submissions in the past. I've provided evidence to the tribunal of breaches of separation of powers - an admission of breaches of separation of powers by the Commissioner of Taxation before the Senate enquiry into tax disputes back on 19 April, I think it was, 2016. And those transcripts are in the materials.

The Word "Enactment" has the same meaning as the Common Law, the Constitution, the Acts Interpretation Act 1901 (AU), the Administrative Review Tribunal Act 2024 (AU)

- c. **Offence No 3:** "The RBA cannot and will not accept it or make any payment under or in relation to it". The RBA can and has accepted it and must make payment in relation to it or in the alternative simply acknowledge the payment already made as CASH.

Conrick "Laws of Negotiable instruments in Australia set out at section 2.2 that in business transactions a person takes a bill as being akin to Legal tender. This has been repeatedly emphasized by the Court of Appeal and



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the House of Lords.

In a decision of the UK High Court in Sibora SNC v SIP (Industrial Products) Ltd. 1976 1 Lloyd's Report page 271, Sachs - Lord Justice at page 278 – 279 said:

“Any erosion of the certainties of the Application by our Courts of the Law Merchant relating to bills of exchange is likely to work to the detriment of this country, which depends on International Trade to a degree that needs no emphasis. For some generations one of those certainties has been that the bona fide holder for the value of a bill of exchange is entitled, save in truly exceptional circumstances, on its maturity to have it treated as cash”.

Stephenson L J (at page 278 of Lloyds report) in the same Judgement said:

“Bills of exchange are treated as cash.....”

A Bill of exchange is legal tender and is representative of a contract. “every bill of exchange or promissory note, every security for money, and every other contract, agreement, deed, instrument, transaction, dealing, matter or thing relating to money, or involving the payment of, or a liability to pay, money,” can be an asset and justifiable has value for “valuable consideration”.

Effectively the contract as possessed in itself is an asset of value and therefore is “valuable Consideration”

- d. **Offence No 4:** *“This is for a number of reasons, including because it is not valid and because the RBA has not received any value to support any payment or credit to an account.”* Simply saying there are a number of reasons is insufficient and is evidence of Boilermaker's Case.....you need to be specific.....if you do not publish those reasons then of course the statement is invalid.

You say the RBA has not received Value to support and payment or credit to an account which clearly is not sothe RBA is an agency of the Crown which entity has received 68 years of value from me as a Taxpayer and major contributor to the Australian Economy to generate those Tax Revenues a.k.a. “The Revenue”. The Revenue is referred to in the Exhibit Produced and marked as AMG 8884c annexed hereto being the “Sixth Enactment” a.k.a. PSLA 2012/6

Factor 4 – Protection of the revenue³⁶

When assessing this factor consider whether retaining the amount ‘is necessary for the protection of the revenue’.³⁷ It includes the ‘likelihood that the Commissioner could recover any of the amount if the notified information was found to be incorrect after the amount had been refunded’. A range of things may affect the likelihood of later recovery from a taxpayer, including solvency issues, hardship, suspected fraud, their compliance history, and available assets. Information available to the Commissioner which raises revenue protection concerns is often relevant to one or more other factors to be considered.

The size of the amount in question may also be relevant, but evaluation of this factor must be made against taxpayer circumstances. While a smaller amount might indicate a lesser risk to the revenue and a larger amount a greater risk, there is no threshold amount which would prevent or require retention of an amount otherwise to be refunded.



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Example 11 – Protection of the revenue

A taxpayer company, whose sole director has been previously associated with companies that were put into liquidation after accumulating large tax debts, lodges a BAS reporting a refund amount of \$2 million. The amount of the refund is not consistent with previous BAS returns nor with the volume of sales reported. The past associations of the director are an indicator that there may be difficulty in recovering the amount if it is refunded and later found to be incorrect. This would be a factor in favour of it being reasonable to retain the refund for verification.

Example 12 – Protection of the revenue

A taxpayer's BAS is identified for review. It subsequently becomes apparent that the taxpayer is a non-resident on a business owner (provisional) visa purporting to own and operate a small café. Since becoming registered for GST one year ago, the business has reported very few sales compared to large claims for input tax credits, resulting in a consistent refund position. This would be a factor in favour of it being reasonable to continue to retain the refund while the basis for the claim to input tax credits is investigated.

Factor 5 – Complexity involved in verifying notified information³⁸

Complex arrangements, such as those involving multiple supply chains and multiple entities, generally require more time and resources to verify than more straightforward or linear arrangements. In *Multiflex Pty Ltd v. Commissioner of Taxation*, it was accepted that the investigation being undertaken was complex and difficult.³⁹

³⁶ Paragraph 8AAZLGA(2)(d).

³⁷ The term 'necessary for the protection of the revenue' was considered in *Re Martino and Australian Taxation Office (No 2)* [2002] AATA 1242 in the context of cancellation of tobacco producer licences under excise provisions. The Tribunal observed (at [50-51]) that the phrase had not previously been considered, and that it connoted action reasonably required to keep safe or take care of moneys to which the Crown is entitled. In *Re Pemberton Brewing Company Pty Ltd as Trustee for the PBC Unit Trust and Commissioner of Taxation* [2011] AATA 11, the Tribunal regarded *Re Martino and Australian Taxation Office* as concluding that use of the phrase in paragraph 39G(1)(m) of the *Excise Act 1901* meant ensuring that the Commonwealth receives all that it should in the form of any excise that is ultimately payable in respect of excisable goods. The phrase also appears in section 43C of the *Value Added Tax Act 1994* (UK) and other UK provisions. In *Xansa Barclaycard Partnership Ltd v. CCE* [2005] BVC 2085, the VAT tribunal accepted (at [32]) that the phrase is 'clearly designed to secure the payment by a person so the tax or duty for which he is accountable ... or to negate an attempt to avoid liability for tax'. The tribunal also said (at [36]) that the phrase is to be given a wide meaning, that it involves no de minimis principle, that it extends to straightforward cases of 'avoidance and abuse', and that it involves a 'balancing exercise' - cf *Prudential Assurance Co Ltd v. Revenue & Customs* [2006] UKVAT V19607 (at [6]).

³⁸ Paragraph 8AAZLGA(2)(e).

³⁹ [2011] FCA 1112; 2011 ATC 20-284; (2011) 81 ATR 347 at [27].

- e. **Offence No 5:** *"The document you describe cannot be treated as cash and banked into a bank account."*

I again refer to the law ⁵that has been in your possession as an agency of the Crown in which regard Notice to Agent is Notice to Principal and Vice Versa and has not been successfully contested by you in the last 21 years of trading activities.

89. DUTIES OF BANKS IN RELATION TO BILLS

89.1. *Banks come into frequent contact with Bills of Exchange and promissory notes. As paying banks they have functions to perform in relations to bills accepted payable, and notes made payable at a bank.*

89.2. The Paying Bank

⁵ [AMG 8496 VID 423 of 2016 Submissions of Defendant 13062016 re bills of Exchange.pdf](#)



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89.3. 7.3020 Duty to pay domiciled acceptances

89.4. *In Kymer v Laurie (1849) 18 LJCB218 it was held that, where a customer accepts a bill and makes it payable (“domiciles it”) at the customers bank, this authorise the bank to pay on due presentation, even if there are insufficient funds to meet the drawing.*

89.5. *The wrongful dishonour of a bill payable at a bank would give rise to a liability to pay damages in the same as the wrongful dishonour of a cheque. Troedel v Colonial Bank of Australasia (1870) 1 AJR 99*

90 Summary

91. *The Defendant submits that to allow the Judgements and or administrative actions of the proposed 1st – 11th Defendants by Cross Claim and the proposed 57th - 87th with Findings and the various Recommendations and Costs Orders to stand would result in:*

“...irregularities so fundamental as to create an unconditional right, ex debito justitiae, to have all of the judgments set aside”

92. *And has created a “grave risk of a miscarriage of justice”: see Manning v Bernard Manning and Co Pty Ltd [1960] HCA 20; (1960) 101 CLR 345, at p. 351 also Strange v Hybinett [1988], VicRp 50; [1988] VR 418 (24 August 1987), Per Murphy, Gray and Phillips JJ; and*

“would tend to bring the administration of justice into disrepute because it would lend the assistance of the compulsory processes of the Courts to the litigant who was the most effective fraudster”

f. **Offence No 6:** *“Further, no Liquidator & Managing Controller has been appointed to the Treasury (Australia) or the RBA.”*

As with your earlier offences I remind you that the ATO contested on your behalf representing the Crown in AMC-5575-2018; *Commissioner of Taxation v Andrew Morton Garrett* on the 23rd March 2018 and refer to the Exhibit produced and marked as EXHIBIT AMG 8884b annexed hereto being a copy of the Summons and Information that led to my undisputed appointment over the Crown and the RBA following the findings published on the 1st March 2019 in the Hayne Royal Commission into the Financial



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Services Sector which was conveniently silent to the relevant law relating to terrorism financing and money laundering amongst the other law referred to in this FFR Judgment.

There can be no excuse for trained Public Officials and persons otherwise related to the Crown to continually misunderstand the fundamentals of exercising discretionary public powers conferred under enactments in the Public Interest.....and yet you have once again evidenced the unwillingness of Public Officials to learn the lessons of the Past.

OBLIGATIONS OF PUBLIC OFFICIALS

The issue

Acting in the public interest ⁶is a concept that is fundamental to a representative democratic system of government and to good public administration. However, this commonly used concept is, in practice, particularly complex, and presents two major obstacles to governments and their public officials acting in the public interest:

- *firstly, while it is one of the most used terms in the lexicon of public administration, it is arguably the least defined and least understood – few public officials would have any clear idea what the term actually means and what its ramifications are in practice.*
- *secondly, identifying or determining the appropriate public interest in any particular case is often no easy task - as Lyndon B Johnson once said: 'Doing what's right isn't the problem. It's knowing what's right'.*

The concept – acting in the public interest

The over-arching obligation on public officials

Public officials have an over-arching obligation to act in the public interest. They must perform their official functions and duties, and exercise any discretionary powers, in ways that promote the public interest that is applicable to their official functions.

The primary purpose of non-elected public officials is to serve. Serving the public interest is one of the four dimensions of this primary purpose, the other three dimensions being;

- 1. to serve the Parliament and the government of the day (not applicable to all public officials);*
- 2. to serve their employing agency (where applicable), and*
- 3. to serve the public as customers or clients*

Associated with each of these four dimensions of service are various conduct standards with which public officials in democratic countries are commonly expected to comply, each with its own objective(s). Experience has shown that there will be times when a public official will need to balance conflicting or incompatible conduct standards or objectives – where the public official has to make a decision that will serve one objective, but not another, or one more than another. While there is some flexibility inherent in the various conduct standards with which public officials are commonly expected to comply, the

⁶ Case 1:22-cv-00173-DDD-STV Document 17-87 Filed 02/14/22 USDC Colorado, THE PUBLIC INTEREST WE KNOW IT'S IMPORTANT, BUT DO WE KNOW WHAT IT MEANS (ANNEXURE 1



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fundamental principle must be that public officials must resolve any such conflicts or incompatibilities in ways that do not breach their obligation to act in the public interest.

This issue was addressed by the Royal Commission into the commercial activities of the government sector in Western Australia (the WA Inc. Royal Commission). In its report the WA Inc. Royal Commission said that one of the two fundamental principles⁷ and assumptions upon which representative and responsible government is based is that:

The institutions of government and the officials and agencies of government exist for the public, to serve the interests of the public.⁸

The Royal Commission noted that this principle (the 'trust principle') '...expresses the condition upon which power is given to the institutions of government, and to officials, elected and appointed alike'. Later in its report, it noted that '[g]overnment is constitutionally obliged to act in the public interest.'⁹

This mirrored a statement made in a 1987 judgment of the NSW Supreme Court, Court of Appeal that '...governments act, or at all events are constitutionally required to act, in the public interest', and a statement made in a 1981 judgment of the High Court of Australia that '...executive Government...acts, or is supposed to act, ... in the public interest'.¹⁰ This does not mean, of course, that what is in the interests of executive government should automatically be considered to be in the public interest.¹¹

The two components of the public interest

Acting in the public interest has two separate components:

- *objectives and outcomes - that the objectives and outcomes of the decision-making*
- *process are in the public interest, and process and procedure - that the process adopted and procedures followed by decision-makers in exercising their discretionary powers are in the public interest.*

The objectives and outcomes component is the aspect of the public interest most referred to in the literature. The process and procedure component appears to be less discussed but is just as important.

This component would include:

- *complying with applicable law (both its letter and spirit);*
- *carrying out functions fairly and impartially, with integrity and professionalism.*
- *complying with the principles of procedural fairness/natural justice.*
- *acting reasonably.*
- *ensuring proper accountability and transparency.*
- *exposing corrupt conduct or serious maladministration.*
- *avoiding or properly managing situations where their private interests conflict or might reasonably be perceived to conflict with the impartial fulfilment of their official duties, and*

⁷ The other fundamental principle was: 'It is for the people of the State to determine by whom they are to be represented and governed'

⁸ In Volume 1, Chapter 1, at 1.2.5.

⁹ above at 3.1.5

¹⁰ Per McHugh JA in *Attorney General (NT) v Heinemann Publishers Pty Limited* (1987) 10 SLWLR 86 (at p191) – the Spy Catcher Case.

¹¹ Mason J in *Commonwealth of Australia v John Fairfax and Sons Ltd & ors* (1981) ALJR 45 (at p49).



- *acting apolitically in the performance of their official functions (not applicable to elected public officials)*

UN COMMITTEE ON INTERNATIONAL TRADE LAW (UNCITRAL)

Recalling:

1. **resolution 2200A (XXI)** of 16 December 1966 of the United Nations General Assembly, **International Covenant on Civil and Political Rights.**

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.

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.*

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.*
4. **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.

5. **Resolution 52/158.** *Model Law on Cross-Border Insolvency of the United Nations Commission on International Trade Law ("The Model Law")*
6. **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.*
7. 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.
8. The Uniform 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.
9. *The Magnitsky Act 2012 (US)* as expanded 2016 refer paras ¹²
 - 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 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.*

¹² Anton Moiseienko, 'Corruption and Human Rights Sanctions in Australia: Where Public Law Meets Foreign Policy' on AUSPUBLAW (20 October 2021)



- 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 maneuver.*
 - 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.*
10. The Commonwealth, the States and Territories of Australia, The State of Colorado and the Federation the States and territories of the United States of America 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 lie¹³ and steal equity^{14,15,16} from individual and corporate citizens subject to payment of tax on Ill Gotten Gains as Ill-Gotten Tax Revenues.

11. The Honorable Justice John Dixon in Judgment ¹⁷ 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.
12. 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.
13. 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.

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*

¹³ Licensed to Lie by Sydney Powell; 23 October 2018

¹⁴ License To Steal: The Secret World of Wall Street Brokers and the Systematic Plundering of the American Investor by Anonymous, Timothy Harper

¹⁵ A License to Steal; The Untold Story of Michael Milken and the Conspiracy to Bilk the Nation By Benjamin Stein

¹⁶ A License to Steal; The Forfeiture of Property By Leonard W. Levy

¹⁷ *Bolitho v Banksia Securities Ltd* (No 18) (remitter) [2021] VSC 666



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- 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*
- (g) 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*

IMPERMISSABLE RELITIGATION WITHOUT POWER

I refer to the Exhibit produced and marked as EXHIBIT AMG 8884b which sets out the charge relating to use of a Bill of Exchange to purchase Real Property in Brisbane for a purchase price of AUD\$60,000,000.00 plus GST of AUD\$6,000,000.00 for a total purchase price of AUD\$66,000,000.00.

Offence details:

1. On 25 July 2016 at Adelaide or elsewhere in the State of South Australia, Andrew Morton GARRETT did attempt, by a deception, to dishonestly obtain a financial advantage, namely \$6,000,000.00 from another person, namely the Australian Taxation Office, which is a Commonwealth entity, contrary to sections 11.1(1) and 134.2(1) of the *Criminal Code* (Cth).

Particulars

Andrew Morton GARRETT, as trustee and sole controller of Oenoviva (Australia and New Zealand) Property Trust (ABN 75 449 108 253), lodged a Business Activity Statement for Oenoviva (Australia and New Zealand) Property Trust (ABN 75 449 108 253) for the quarterly period 1 April 2016 to 30 June 2016 which contained false information in that it claimed an Input Tax Credit for Goods and Services Tax in the amount of \$6,000,000.00.

This is an indictable offence

On the 1st of February 2019 the Charge was rephrased for the purposes of the District Court of South Australia and refer to the exhibit now produced and marked as AMG 8884s annexed hereto:

Count 1:

STATEMENT OF OFFENCE

Attempt to dishonestly obtain a financial advantage, contrary to sections 11.1 and 134.2(1) of the *Criminal Code* (Cth)

PARTICULARS OF OFFENCE

On or about 25 July 2016 at Adelaide or elsewhere in the State of South Australia, Andrew Morton GARRETT did attempt, by a deception, to dishonestly obtain a financial advantage, namely \$6,000,000, from a Commonwealth entity, namely the Commissioner of Taxation, by lodging a false Business Activity Statement as trustee and sole controller of Oenoviva (Australia and New Zealand) Property Trust (ABN 75 449 108 253) for the period 1 April 2016 to 30 June 2016, contrary to sections 11.1 and 134.2(1) of the *Criminal Code* (Cth).



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After 6 years and 4 months you withdrew your assertions, having criminally defamed me and trespassed on all equitable estates related to me in breach of contract to pay the GST Liability to me as Trustee having already paid the value of that Liability to the Vendor for remitting to the Commissioner of Taxation in the amount of AUD\$6,000,000.00.

The Vienna *Convention on the Law of Treaties* 1969 (UN) and S2 of COTUNA confirms:

- ❖ You are CEO, in relation to a *Commonwealth entity*, means the chief executive officer (however described) of that entity.
- ❖ UNCAC confirms that you are a Public Official within the meaning of that Treaty and related Treaties.
- ❖ *Commonwealth entity* has the same meaning as in the Public Governance, Performance and Accountability Act 2013.

The Bill of Exchange referred to above that was the subject of the proceedings is:

- a. a freezable “asset” within the meaning of COTUNA and refer to the law expressed annexed hereto marked as EXHIBIT AMG 88841.

asset means:

- (a) *an asset of any kind or property of any kind, whether tangible or intangible, movable or immovable, however acquired; and*
- (b) *a legal document or instrument in any form, including electronic or digital, evidencing title to, or interest in, such an asset or such property, including, but not limited to, bank credits, travellers cheques, bank cheques, money orders, shares, securities, bonds, debt instruments, drafts and letters of credit*

- b. freezable “funds” within the meaning of the *Suppression of Terrorism Financing Act* 2002 and refer to the law annexed hereto and marked as EXHIBIT AMG 8884j

funds means:

- (a) *property and assets of every kind, whether tangible or intangible, movable or immovable, however acquired; and*
- (b) *legal documents or instruments in any form, including electronic or digital, evidencing title to, or interest in, such property or assets, including, but not limited to, bank credits, travellers cheques, bank cheques, money orders, shares, securities, bonds, debt instruments, drafts and letters of credit.*

- c. Property within the meaning of UNCAC referred to above at page 7 (yellow highlight):

d) “Property” shall mean assets of every kind, whether corporeal or incorporeal, movable or immovable, tangible or intangible, and legal documents or instruments evidencing title to or interest in such assets;



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FAILURE TO SET ASIDE SEVEN STATUTORY LETTERS OF DEMAND¹⁸

An application to set aside a statutory demand failed in the case of *Staveley v Restis* [2024] EWHC 670 (Ch) (“Staveley”). The statutory demand lodged by Victor Restis sought over £36 million from Louise Staveley.

The original loan was for £10 million. Interest was pushing up the outstanding balance with the judge recording that interest in the period 4 April 2023 to 26 May 2023 of £26,747,783.80. This seems to be interest at 5% a day being an interesting £514,380.46.

The statutory demand is one of the notable hurdles to vault if a creditor seeks to enforce their right to repayment of a debt that may culminate in a debtor’s bankruptcy.

To set aside a statutory demand Rule 10.5 of the Insolvency (England and Wales) Rules 2016 carves out four grounds for such an opportunity:

- a. Counterclaim, set-off or cross demand at the sum equal to or more than the debt.
- b. A substantial dispute exists over the debt.
- c. The creditor has security greater than the debt.
- d. The court considers the statutory demand should be set aside.

The judge in *Staveley* highlighted the need to consider the evidence and how it should be considered:

In the oft quoted case of Angel Group Limited v British Gas Trading Ltd 2012 EWHC 2702 Ch , Norris J summarised the various principles at paragraph 22, only two of which I need to quote

*“(f) ...the court will be alert to the risk that an unwilling debtor is raising a **cloud of objections** on affidavit to claim that a dispute exists which cannot be determined without cross examination” and at “g”*

“the court will therefore be prepared to consider the evidence in detail even if, in performing that task, the court may be engaged in much the same exercise as would be required of a court facing an application for summary judgment”

*Those comments are consistent with my earlier analysis of the test and with what I have had to do here. Finally, to conclude my brief journey through the authorities, Trower J in *Integral Law v Jason* 2020 EWHC 3698 Ch at paragraph 5 referred to the ‘**manifest incredibility**’ of a defence being insufficient to refute a claim.*

Admission Of Liability

The court in reasonably robust terms said that liability was established.

¹⁸ [AMG 7286 NSD 741 2023 Sealed and Filed TENDER BUNDLE # 2 STATUTORY LETTERS OF DEMAND.pdf](#); [AMG 8181 Statutory Letter of Demand AMG atf OenoViva Capital Resources to South Australia Registrar General dated 15.07.2024.pdf](#); [AMG 8157 STATUTORY LETTER OF DEMAND New South Wales Registrar General dated 28.06.2024.pdf](#); [AMG 7227 NSD 741 of 2023 SEALED REFILED Affidavit of Service of s459H Demands on Reserve Bank of Australia sworn 06.12.2023 Refiled 24.01.2024.pdf](#)



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It follows that in my judgment liability on the Note is well founded, but if I am wrong and there are technical flaws in the Note which make it unenforceable in its own right, the Note is clearly a strong contemporaneous admission of liability particularly here where, with the Note containing no Entire Agreement clause, the agreement of 7 January 2021 remains in place as to payment of the liability. In any event the Note is a separate contract from the underlying

*agreement as the Note represents independently an obligation to pay – see Cardinal Finance Investment Corp v Central Bank of Yemen 2001 Lloyd's Reports 1 at para 7. Liability is therefore in my judgment established. **To state, as she does at paragraph 89.8 of her first witness statement, that Ms Staveley did not realise that she was personally liable until she was served by the Demand ventures into the realm of fantasy and is completely implausible.** I reject her contention.*

Undue Influence To Set Aside the Statutory Demand

What Is Undue Influence?

Undue influence as confirmed in the case of *Royal Bank of Scotland v. Etridge (AP)* [2001] UKHL 44 is occasioned by two key components:

- a. Improper pressure such as unlawful threatening.
- b. Unfair advantage taken by one party in a relationship over another.

The proposition of undue influence as a ground to set aside the statutory demand was rejected:

I do take into account that Ms Staveley suffers from Huntingtons Disease which can be a debilitating condition but she has shown throughout her business career a determination, a business- like attitude, and a resilience which I find quite remarkable. Sufferers of the disease do suffer periods of cognitive malfunction, impaired attention and concentration and poor judgment as the medical evidence before me shows, but those periods are transient by nature and manageable by medicine (see pages 406/407 of the application bundle). By June 2020 her condition had "stabilised". Importantly Ms Staveley has not asserted in her own evidence that in January 2021 and April 2021, her ability to think clearly was affected. I put that point to Mr Loveday but he could offer nothing in the evidence to dissuade me that between the beginning of January 2021 to May 2021 there was anything which showed an impairment to her cognitive thinking. Furthermore, the 7 January 2021 agreement was with Ms Staveley for two weeks or so and the Note, the terms of which were amended by Ms Staveley herself, for over three weeks. I asked Mr Loveday to take me to any evidence which supported a contention that she was unwell at that time – he could not. It would have been very easy to cover that point in her witness statements but it is noticeably absent. In the absence of any such supporting evidence that she was unwell at the time, which incidentally she was happy to rely upon with regard to the Facilitation Deed in April 2019 (see paragraph 66 of her First Witness Statement), bearing in mind again that the burden of proof is upon her, I therefore reject any suggestion that her medical condition materially affected the signing of either of those two documents.

In those circumstances, the evidence fails to support a defence of undue influence.



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It is, in my judgment, unsustainable and does not pass the threshold test. It may be a matter of “he said, she said” but Ms Staveley’s case is unsupported by contemporaneous documentation. In fact, all the material documents point one way only and not in her favour – I make no apology for repeating in part the observations of Arden LJ in Collier at paragraph 21 earlier cited in this judgment when she said

“If the test in the Keller case 2002 BPIR 544 were applicable, the court would have to apply a lower threshold than real prospect of success and that would mean it would be enough on an application to set aside a statutory demand if the dispute were merely arguable. However, that approach would give no weight to the word “substantial” in the rule 6.5(4); nor would it give any meaning to the word “genuine” in para 12(4) of the Practice Direction. In my judgment, the requirements of substantiality of (if different) genuineness would not be met by showing that the dispute is arguable. There has to be something to suggest that the assertion is sustainable. The best evidence would be incontrovertible evidence to support the applicant’s case but this is rarely available. it would in general be enough if there were some evidence to support the applicant’s version of the facts, such as a witness statement or a document, although it would be open to reject that evidence if it were inherently implausible, or were not supported by contemporaneous documentation see also Lawrence Collins LJ in the Ashworth case, para 34. But a mere assertion by the applicant that something has been said or happened would not generally be enough if those words or events were in dispute and material to the issue between the parties.....”

That last sentence I have just quoted wholly supports my conclusions in this case. I find a complete lack of credibility to her assertions both as to duress and undue influence, particularly when reading the 7 extracted exchanges I earlier quoted. There is nothing which gainsays these documents. The comments of Carnwath LJ in Mentmore International are pertinent. Furthermore, standing back and looking in the round at the extracted comments of Mr Justice Waksman at paragraphs 156 to 163 identified by me, for Ms Staveley to argue otherwise in fighting off the principal sum claimed in the Demand, is a doomed leap by her across the widening chasm of credibility, akin to Micawberism. It fails to support her contention that these particular issues require to be determined at trial.

Misrepresentation To Set Aside The Statutory Demand

A claim to one of the species of misrepresentation needs to have two key characteristics:

- a. An untrue statement which it is reasonable would be relied upon to enter into an agreement.
- b. The relevant statement must have induced the person to enter into the agreement.

The court did not seem to find these ingredients were in the mix:

Having reviewed the matter and bearing in mind that Ms Agnello only relies on the 7th January 2021 agreement and the Note dated 1 April 2021, I am firmly of the view that this particular alleged misrepresentation does not cover either the 7 January 2021 agreement or the Note...

Doubts As the Source of Funds



OENO VIVA



The court dealt with a final ground to set aside the statutory demand. A point was expressed by the applicant about whether a payment should be made to the respondent and the court appeared unimpressed:

Is this serious to set aside statutory demand?

Finally, I deal with the one further point raised by Mr Loveday as to other grounds to set aside the Demand, namely the concern that any payment made to Mr Restis may be a criminal offence as there is no evidence that the monies advanced were those of Mr Restis. The evidence before the court is that it came from Mr Restis (see paragraph 10 of his witness statement and the Bank transfer document at page 436 of the application bundle). To claim that Ms Staveley is entitled to withhold payment because of doubts as to the source of funds and the bona fides of Mr Restis, relying on anecdotal evidence, is wholly without merit and is being used as a screen to avoid payment. If it is seriously being argued to be a defence to the Demand I wholly reject it.

Result

The statutory demand was not set aside:

To conclude I therefore find that there was no duress or undue influence placed on Ms Staveley and there were no misrepresentations made which would support an argument that any triable issue has been raised. The 7 January 2021 Agreement and/or the Note are unimpeachable, each in their own independent right, showing a clear acknowledgment of liability to pay the balance of the primary loan. Claims under the Demand so far as it relates to the legal fees and interest accrued both before and after 3 April 2023 are not being pursued. The only part of the Demand which remains extant for the purpose of the application before me is therefore the balance of the primary loan.

Having found that none of the grounds put forward by Ms Staveley is of sufficient weight to avoid liability, the Demand totaling £3,477,000 is sound and the application to set aside, confined to that figure only, is dismissed.

RES JUDICATA, CONTRACTUAL, EQUITABLE, PROMISSORY, ISSUE AND COLLATERAL ESTOPPEL

I refer to the Exhibit produced and marked as EXHIBIT AMG 8884d being an order of Nolle Prosequi published by the Court dated 29th July 2024 being a final determination of not only the Charge but also the Counterclaim seeking admissions of debt and liability as M0 Cash payable as evidenced in the materials filed and served in the Proceedings and NSD-741-2023 as bring all justiciable matters to the attention of the judicial Officers presiding.

The Crown has admitted Malicious Prosecution with Malice in which regard I refer to the Exhibit Produced and Marked as EXHIBIT AMG 8884e being and abuse of process for an improper criminal process to obtain a financial advantage by deception.



OENO VIVA



The Contract and Promise to pay as M0 Cash is expressed in the EXHIBITS AMG 8884f, AMG 8884g, AMG 8884h under the following steps:

- ❖ **STEP 1;** The Taxpayer must notify the Crown through the Commissioner of Taxation of liabilities of the Crown to make money payment to the Taxpayer or whether the Taxpayer owes money to the Crown as and when those liabilities arise under PSLA 2012/6 and the provisions of the *Income Tax Assessment Act 1997* (AU) ("the ITAA") and the *Taxation Administration Act 1953* (AU) ("the TAA") through Economic Activity Statements and Income Tax Returns.
- ❖ **STEP 2;** The Commissioner has 14 days in which to decide whether to issue a Notice under s8AAZLGA of the TAA to retain the payment of the Money claimed to be owed by the Crown to the Taxpayer.
- ❖ **STEP 3:** In the absence of a Notice under s8AAZLGA the Commissioner must make payment to the Primary Tax Account of the Taxpayer held with the RBA by instructions to the Australian Treasury/ Department of Finance pursuant to the ATO Treasury Protocol and the Liaison / Overarching obligations of the RBA.

13 Governor and Secretary to Treasury to establish liaison¹⁹

The Governor and the Secretary to the Department of the Treasury shall establish a close liaison with each other and shall keep each other fully informed on all matters which jointly concern the Bank and the Department of the Treasury.

Division 2—Overarching objective and functions and powers of the Bank²⁰

8AA Overarching objective of the Bank

(1) The overarching objective of the Bank is to promote the economic prosperity and welfare of the people of Australia both now and into the future.

(2) The Bank must perform its functions and exercise its powers in a way that achieves the Bank's overarching objective.

(3) Subsection (2) has effect subject to any other law of the Commonwealth conferring functions or powers on the Bank.

8AB Functions of the Bank

The Bank has the functions conferred on the Bank by this Act or by any other law of the Commonwealth.

*Note: The Bank's functions conferred by this Act include being Australia's central bank (see section 26), **issuing Australian notes** (see section 34) and contributing to the stability of Australia's financial system (see*

¹⁹ The Reserve Bank of Australia Act 1959 (AU)

²⁰ AMG 8591c TREASURY LAWS AMENDMENT (RESERVE BANK REFORMS) Act 2024



section 45).

- ❖ **STEP 4:** that payment must be released by the Commissioner and the RBA from the Primary Account to the Secondary Account held by the Taxpayer with the RBA to:
- Repay any Running Balance of Account liability owed by the Taxpayer to the Crown.
 - Pay any Running Balance of Account Surplus immediately to the Commercial Bank account of the Taxpayer to be accessed through the Australian Payments Plus platform housed with Macquarie Telecommunications Group Limited (Liquidator and Managing Controller Appointed).

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.

Maymont energy is subrogated to my rights for M0 Cash Payment by the RBA to the account of Maymont Energy LTDA where the account for Maymont is domiciled by virtue of holding the Payment produced and shown as **ANNEXURE 1.**

Alternatively, Maymont is entitled to appoint and attorney / agent to complete the tasks under download now produced and shown as **ANNEXURE 2.**

Kind Regards



Signature: _____

Name / Title: ANDREW MORTON GARRETT: CEO/ Global Managing Trustee/ Chairman of the Boards of Trustees of the Andrew Garrett Family Irrevocable Living Trust trading as OenoViva Capital Resources (Global), the Better World Future Fund (Global), Dynamic Capital Bank (Global).



EXHIBIT AMG 8884a

De: Secretary <Secretary@rba.gov.au>

Enviada em: terça-feira, 20 de maio de 2025 01:01

Para: mbraga.santos@uol.com.br

Cc: Secretary <Secretary@rba.gov.au>; adriano@incomexenergia.com; gcfcassio@hotmail.com

Assunto: RE: Your advice required: International Certified Bill of Exchange - Serial Number 55.00346/25 [SEC=OFFICIAL]

Dear Mr Santos

I refer to your email below of 22 April 2025.

The document you describe in your email below is not a valid bill of exchange.

The Reserve Bank of Australia (RBA) has not accepted it. The RBA cannot and will not accept it or make any payment under or in relation to it. This is for a number of reasons, including because it is not valid and because the RBA has not received any value to support any payment or credit to an account.

The document you describe cannot be treated as cash and banked into a bank account.

Further, no Liquidator & Managing Controller has been appointed to the Treasury (Australia) or the RBA.

You may wish to seek legal advice in advice in relation to the document you have received and the circumstances in which you received it.

Yours sincerely,

Anthony Dickman | Secretary
RESERVE BANK OF AUSTRALIA
e: secretary@rba.gov.au | w: www.rba.gov.au

From: Marcelo Braga <mbraga.santos@uol.com.br>

Sent: Tuesday, 22 April 2025 10:47 PM

To: Secretary <Secretary@rba.gov.au>

Cc: adriano@incomexenergia.com; gcfcassio@hotmail.com; RBAInfo <RBAInfo@rba.gov.au>

Subject: International Certified Bill of Exchange - Serial Number 55.00346/25

 **EXTERNAL EMAIL:** Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Hi to all.

I hope everything is going well with you.

I am writing on behalf of Maymont Energy Brasil Ltda and its representatives, to make an initial inquiry regarding the International Certified Bill of Exchange, Serial Number 55.00346/25.



This bond was issued on January 13, 2025 at Reserve Bank Building, Level 6, [111 Macquarie St., Hobart](#), AUST, resulting from a contract for the sale of carbon credits from Maymont Energy Brasil Ltda to OenoViva Capital Resources (OVCR), represented by Mr. Andrew Morton Garret (Chairman of the Board of Trustees / Global Managing Trustee).

The bond has as Drawee/Acceptor: Secretary to the Treasury (Australia) (Liquidator & Managing Controller Appointed), Secretary to the Reserve Bank of Australia (Liquidator & Managing Controller Appointed) Cash at call account number: 887754439 Swift: RSBKAU2SXXX.

I am opening this query so that we can start the following processes:

- Confirmation of the veracity of the bond in question and the respective amounts associated with it.
- Confirmation of funds to cover the bond in question.

As this is an initial consultation process, I ask for your attention and that you direct it to the appropriate persons at the Reserve Bank of Australia, so that the appropriate procedures can be carried out.

We remain available to present the appropriate official documentation regarding this process, after this initial consultation, and we are also available for any meeting that may be necessary for further negotiations.

Thank you in advance for all your attention.

Kind regards,

Marcelo Braga Santos

+55 11 9 1700 0037

Disclaimer

This e-mail message (along with any attachments) is intended only for the named addressee and could contain information that is confidential or privileged. If you are not the intended recipient you are notified that any dissemination, copying or use of any of the information is prohibited. Please notify us immediately by return



EXHIBIT AMG 8884b

Page 1 of 114
Form 4

SUMMONS
Magistrates Court of South Australia
www.courts.sa.gov.au
Summary Procedure Act 1921
Sections 57 and 103

21 MAY 2018



Informant				
Name	Gina Bradley – Australian Taxation Office			
Address	26 Franklin Street Street		Telephone	Facsimile
	ADELAIDE City/Town/Suburb	SA State	5000 Postcode	Email Address
Informant's References	1-BVMOXKD Reference No:		Instant Loss of Licence No:	
Defendant				
Name	Andrew Morton Garrett		DOB 11 April 1957 dd/mm/yyyy	
Address	10/15 Hunter Street Street		Telephone	Licence Number
	HOBART City/Town/Suburb	TAS State	7000 Postcode	Email Address
Information details:				
1 count of attempt, by a deception to dishonestly obtain a financial advantage contrary to Section 134.2(1) of the Criminal Code (Cth.)				
Date information made:				
Hearing details	Registry Adelaide Magistrates Court		Date Friday, 27 July 2018	
	Address 260-280 Victoria Square, ADELAIDE SA 5000		Time 10.00 am	
	Telephone (08) 6204 2444	Facsimile (08) 6204 0870	Email Address	
21 MAY 2018 Date MAGISTRATE / REGISTRAR / JUSTICE OF THE PEACE				
IMPORTANT NOTICES TO THE DEFENDANT				
If you fail to appear on the hearing date set out above or on any day to which this matter is adjourned the Court may:				
• proceed in your absence, or • issue a warrant for your arrest				



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Page 2 of 114
Form 2**INFORMATION AND SUMMONS****Magistrates Court of South Australia**www.courts.sa.gov.au*Summary Procedure Act 1921*

Sections 49, 57, 101 and 103

27 MAY 2018



Highest Charge: ☐ Summary ☐ Minor Indictable ☒ Indictable (Commonwealth offence)					
Informant					
Name	Gina Bradley				
Address	26 Franklin Street <i>Street</i>			<i>Telephone</i>	<i>Facsimile</i>
	ADELAIDE <i>City/Town/Suburb</i>	SA <i>State</i>	5001 <i>Postcode</i>	<i>Email Address</i>	
Informant's References	1-BVM0XKD <i>Reference No:</i>			<i>Instant Loss of Licence No:</i>	
Defendant					
Name	Andrew Morton Garrett				DOB: 11 April 1957 <i>dd/mm/yyyy</i>
Address	10/15 Hunter Street <i>Street</i>			0424 324 135 <i>Telephone</i>	<i>Licence Number</i>
	HOBART <i>City/Town/Suburb</i>	TAS <i>State</i>	7000 <i>Postcode</i>	<i>Email Address</i>	
Offence details:					
1. On 25 July 2016 at Adelaide or elsewhere in the State of South Australia, Andrew Morton GARRETT did attempt, by a deception, to dishonestly obtain a financial advantage, namely \$6,000,000.00 from another person, namely the Australian Taxation Office, which is a Commonwealth entity, contrary to sections 11.1(1) and 134.2(1) of the <i>Criminal Code</i> (Cth).					
Particulars					
Andrew Morton GARRETT, as trustee and sole controller of Oenoviva (Australia and New Zealand) Property Trust (ABN 75 449 108 253), lodged a Business Activity Statement for Oenoviva (Australia and New Zealand) Property Trust (ABN 75 449 108 253) for the quarterly period 1 April 2016 to 30 June 2016 which contained false information in that it claimed an Input Tax Credit for Goods and Services Tax in the amount of \$6,000,000.00. <i>This is an indictable offence</i>					
Other orders sought: (forfeiture, compensation, additional penalty, destruction or the like – Rule 15.03)					
26 March 2018 <i>Date</i>		 INFORMANT		WITNESS (Registrar, Deputy Registrar or Justice of the Peace) (Not required if Informant is a Public Authority)	
Hearing details	Registry Adelaide Magistrates Court			Date 4 May 2018	
	Address 260-280 Victoria Square, ADELAIDE SA 5000			Time 10:00am	
	Telephone (08) 8204 2444	Facsimile (08) 8204 0670	<i>Email Address</i>		
<i>Date</i>		 MAGISTRATE / REGISTRAR / JUSTICE OF THE PEACE			
IMPORTANT NOTICES TO THE DEFENDANT					
If you fail to appear on the hearing date set out above or on any day to which this matter is adjourned the Court may:					
- proceed in your absence, or - issue a warrant for your arrest					



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DPP

Commonwealth Director of Public Prosecutions
Adelaide Office

NOTICE TO DEFENDANTS

ANDREW MORTON GARRETT

THE PROSECUTION DOES NOT CONSENT TO SUMMARY DETERMINATION

Section 4J of the Crimes Act (Commonwealth) provides:

" Subject to subsection (2), an indictable offence (other than an offence referred to in subsection (4)) against a law of the Commonwealth, being an offence punishable by imprisonment for a period not exceeding 10 years, may, unless the contrary intention appears, be heard and determined (with the consent of the prosecutor and the defendant) by a Court of Summary Jurisdiction. "

The Commonwealth Director of Public Prosecutions does not consent to this matter being heard and determined by a Court of Summary Jurisdiction.

K. Duncan
for and on behalf of the
Commonwealth Director of Public Prosecutions
(CDPP Ref: AC16100195/BS)



CERTIFICATE OF RECORD

Court of Origin MAGISTRATES COURT OF SOUTH AUSTRALIA
Registry Address 260 - 280 Victoria Square, ADELAIDE, SA 5000
Phone Number (08) 8204 2444
Court File Number AMC-18-5575
Originating Document Type INFORMATION AND SUMMONS
Complainant/Informant AUSTRALIAN TAXATION OFFICE

Particulars of Defendant

Name Andrew Morton GARRETT
Date of birth 11/04/1957
Address 3/11 Harvey Street, NAILSWORTH, SA 5083

Details of Offence (as of 13th day of December, 2021)

(as specified in the document annexed hereto)

I, the undersigned, Registrar of the MAGISTRATES COURT OF SOUTH AUSTRALIA, an officer having the custody of the records of the said court, DO HEREBY CERTIFY that the abovementioned Andrew Morton GARRETT was dealt with as follows:-

04/05/18 10:00am Hearing MAGISTRATES COURT OF SA ADELAIDE
 Presiding Officer: Magistrate C DELAND
 For Prosecution: MS B. SETTLE FOR C/W DPP
 NO APPEARANCE DEFENDANT Represented By: NA
 1 Attempt To Commit An Offence Obtain Financial Advantage By D ADJOURNED
 PLEA: NO PLEA
 FRESH SUMMONS TO ISSUE - DEFT RESIDES INTERSTATE
 27/07/18 10:00am Hearing MAGISTRATES COURT OF SA ADELAIDE
 Presiding Officer: Magistrate K.A. MILLARD
 For Prosecution: MS P MARINAKIS FOR C/WLTH DPP
 NO APPEARANCE DEFENDANT Represented By: MR N REDMOND
 1 Attempt To Commit An Offence Obtain Financial Advantage By D ADJOURNED
 PLEA: NO PLEA
 FOR PRELIMINARY BRIEF AND/OR CHARGE DETERMINATION -
 16/10/18 10:00am Hearing MAGISTRATES COURT OF SA ADELAIDE
 Presiding Officer: Magistrate B.J. DIXON
 For Prosecution: MS P MARINAKIS FOR CDPP
 NO APPEARANCE Represented By: MR S EY
 1 Attempt To Commit An Offence Obtain Financial Advantage By D ADJOURNED
 PLEA: NO PLEA
 TO ANSWER THE CHARGE -
 12/12/18 12:00pm Hearing MAGISTRATES COURT OF SA ADELAIDE
 Presiding Officer: Magistrate S. SMART
 For Prosecution: MR P MARINAKIS FOR CDPP
 DEFENDANT APPEARS Represented By: MR A EY
 Matter re-called at 11.45am in the absence of the defendant but with Mr
 S Ey in attendance for the purpose of ordering the defendant enter a
 bail agreement.
 1 Attempt To Commit An Offence Obtain Financial Advantage By D COMMITTED
 PLEA: NOT GUILTY
 Case to answer conceded.
 REGISTRY - Please fax bail papers to Hobart City Police Station where
 the defendant must attend within 24 hours to sign this bail agreement.
 FOR TRIAL -



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Page 5 of 114

TO 08/03/19 9:00am Arraignment DISTRICT COURT OF SA
s.115(4) notice given to defendant.

Certificate given.

BAIL GRANTED (640581501) - Amount \$500.00

1. I will forfeit to the Crown the sum of \$500.00 if I fail to comply with a term or condition of this Bail Agreement.
2. I will reside at 10/15 Hunter Street, HOBART TAS 7000.
3. I will not possess a firearm, ammunition or any part of a firearm.
4. I will submit to tests (including testing without notice) for gunshot residus as directed.

BAIL CLASSIFICATION - Reside At

DATED this 13th day of December, 2021.

Registrar

ee1075

13/12/2021 11:51am



EXHIBIT AMG 8884c

Form 3

Rule 21(1)
Information

R v Andrew Morton GARRETT

DCCRM-19-73

INFORMATION

Criminal Procedure Act 1921 s 103(1)

For arraignment on 8 March 2019

Information of the Director of Public Prosecutions (Commonwealth)

Andrew Morton GARRETT is charged with the following offence:-

Count 1:

STATEMENT OF OFFENCE

Attempt to dishonestly obtain a financial advantage, contrary to sections 11.1 and 134.2(1) of the *Criminal Code* (Cth)

PARTICULARS OF OFFENCE

On or about 25 July 2016 at Adelaide or elsewhere in the State of South Australia, Andrew Morton GARRETT did attempt, by a deception, to dishonestly obtain a financial advantage, namely \$6,000,000, from a Commonwealth entity, namely the Commissioner of Taxation, by lodging a false Business Activity Statement as trustee and sole controller of Oenoviva (Australia and New Zealand) Property Trust (ABN 75 449 108 253) for the period 1 April 2016 to 30 June 2016, contrary to sections 11.1 and 134.2(1) of the *Criminal Code* (Cth).





FERRY, Jane Maree
 GRADWELL, Amanda Jane
 HEINJUS, Adrian Mark
 HEYWOOD, Lesley Ann
 HOLTY, Emma Louise
 ILLSLEY, Simon
 KERAMIDAS, Con
 LANGE, Andrew Grant
 LI, Helen Hei Man Ng
 LOUEY-GUNG, Rachel Leigh
 MAHONEY, John Neville
 NAPPER, Steven
 SEDDON, Michael Karl
 SILVA, Philip Edward
 SMITH, Andrea Lee
 STEGEMAN-SYMSS, Dominic Leslie
 STOCKS-RAMSAY, Jedda
 WALSH, Joshua Zachary
 ZUBCIC, Joseph

DCCRM-19-73

**DISTRICT COURT OF SOUTH
 AUSTRALIA**

THE QUEEN

v

Andrew Morton GARRETT

INFORMATION

of the Commonwealth Director of Public
 Prosecutions for:

1 x Attempt to obtain a financial advantage
 by a deception; sections 11.1 and 134.2 of
 the *Criminal Code* (Cth)

Witnesses:

AFONSO, Vanessa Lopes
 APPLETON, Brett
 ARBUCKLE, Deanne Nicole
 BAUM, Stewart
 BEECHER, Gareth David
 BRADLEY, Gina Lisa
 CLARKE, Justin Michael
 CLISSOLD, Michael Anthony
 COULTER, Trevor John
 DARMODY, Mark Francis
 DUNSTAN, Michael John
 DUNSTONE, Brendan John
 ELBOURNE, Aaron Arthur Geoffrey

MEGAN ALLISON VOLLER
 for and on behalf of the
Commonwealth Director of Public Prosecutions
 12th Floor,
 211 Victoria Square,
 ADELAIDE SA 5000



EXHIBIT AMG 8884d

Form 99

To be inserted by Court

Case Number: DCCRM-19-73

Date Signed: 29 July 2024

FDN: 158



RECORD OF OUTCOME – ORDER

DISTRICT COURT OF SOUTH AUSTRALIA
CRIMINAL JURISDICTION
CASE NO: DCCRM-19-73

R

V

ANDREW MORTON GARRETT
Defendant

Counts

2 25/07/2016 ATTEMPT TO DISHONESTLY OBTAIN A FINANCIAL ADVANTAGE

GARRETT, ANDREW MORTON - Defendant 1
Count 2 Finalising

Introduction

Hearing

Hearing location: District Court Adelaide - 29 July 2024 12:30 PM
Hearing type: Directions Hearing (General List)

Presiding Officer

Judge Kudelka

Appearances

For Informant: - Represented by Mr Mark Norman KC in person
Defendant 1 in person - self-represented

Date of Order:
29 July 2024

Defendant 1 - ANDREW MORTON GARRETT

Plea and Conviction Status:

Count 2. NOT APPLICABLE 25/11/2020

Orders

It is ordered that:

Count 2

Nolle Prosequi

1. An entry of nolle prosequi be recorded on the charge(s).



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Form 99

Authentication

[Handwritten signature]

.....
Signature of Judicial Officer
Judge Kudelka



EXHIBIT AMG 8884e

Malicious Prosecution

Malicious prosecution is a tort or a civil wrong, which enables a person who is the subject of groundless and unjustified court proceedings to seek a civil claim for damages against their prosecutor.

Termination

The following are examples of prosecution proceedings terminated in the plaintiff's favour:

- Acquittal of the plaintiff on the merits of the case;
- Termination of the case where conviction is quashed for technical reasons such as a misdirection to the jury by the trial judge;
- Discontinuance of the prosecution by the prosecutor before verdict;
- Termination of the prosecution because the Crown enters a nolle prosequi.

A nolle prosequi is a formal notice of discontinuance of an action lodged by the prosecution.
See *Maxwell v R* [1995] HCA 62.

If the prosecution proceedings are terminated in a way that means that the accused person is not actually found guilty by a Court (such as where a nolle prosequi is entered), the plaintiff does not need to positively prove their innocence in order to recover damages for malicious prosecution.

See *Commonwealth Life Assurance Society Ltd v Smith* (1938) 59 CLR 527 and *Beckett v New South Wales* [2013] HCA 17.

Reasonable cause

The plaintiff must prove that the prosecutor started the prosecution without reasonable cause.

Reasonable cause is established when the following conditions exist:

- The prosecutor must believe that the accused is probably guilty of the offence;
- The belief must be founded upon information in the possession of the prosecutor pointing to such guilt, not upon mere imagination or surmise;
- The information, whether it consists of things observed by the prosecutor or things told to him or her by others, must be believed by him or her to be true;
- This belief must be based upon reasonable grounds;
- The information possessed by the prosecutor and reasonably believed by him or her to be true, must be such as would justify a person of ordinary prudence and caution in believing that the accused is probably guilty.

A close examination of the facts of each case and the elements of the offence for which the plaintiff was charged is necessary in considering whether an action for malicious prosecution is warranted.

It is reasonable for the prosecutor to bring the charge if the question of whether the plaintiff was sufficiently involved in the offence is a matter to be left to the jury. Also, if the plaintiff's involvement is a question of fact to be left to the jury, then the prosecutor's decision to continue the prosecution gives no grounds for the action.



It is necessary for the plaintiff to prove that the prosecutor did not hold the belief, or did not hold the belief on reasonable grounds. The evidence necessary to challenge the belief is not supplied by proof that the prosecutor was aware of facts which might or might not have satisfied the prosecutor of the plaintiff's guilt, or that the defendant had information, some of which pointed to guilt and some to innocence.

To escape liability, the prosecutor need only be found to have had an honest belief in the fact that there was a sufficient case to launch a prosecution against the plaintiff, not a belief that a conviction would be secured.

Malice

Malice is a wrongful or improper purpose in bringing the prosecution. It can be notions of spite, ill-will and improper motive. Malice can be established if it can be demonstrated that the prosecutor has an improper and collateral purpose in bringing the prosecution.

Examples of malice where prosecution was brought:

- in order to silence the plaintiff in other legal proceedings;
- to punish the plaintiff for giving evidence against the police in other proceedings;
- to prevent the holding of a shareholders' meeting.

Malicious prosecution can be similar to abuse of process. However, unlike actions for abuse of process, malice must be established in actions for malicious prosecutions.

Damage

The plaintiff must prove actual damage. This can be done under one of three heads:

- Damage to the plaintiff's reputation
- Damage to the plaintiff's person or property
- Damage to the plaintiff's pecuniary interest.

As regards reputation, the fact that it could have defamatory overtones, that is, capable of being understood in a defamatory sense, is not enough. It may be sufficient damage if the prosecution caused the plaintiff's imprisonment. Pecuniary loss to the plaintiff may include legal costs incurred in defending the charge in the prosecution proceedings.

Being charged and therefore exposed to the risk of loss of liberty has been held to constitute sufficient damage: *Rayson v South London Tramways* [1893] 2 QB 304.

See also:

Commonwealth Life Assurance Ltd v Smith (1938) 59 CLR 527.

Beckett v New South Wales [2013] HCA 17

Nye v State of New South Wales & ors [2003] NSWSC 1212.

Briginshaw v Briginshaw (1938) 60 CLR 336.

Rejtek v McElroy (1965) 112 CLR 517.

Mitchell v John Heine and Son Ltd (1938) SR (NSW) 466.



EXHIBIT AMG 8884f

**AMG 3278: PS LA 2012/6 EXERCISE OF AUSTRALIAN COMMISSIONER OF
TAXATION DISCRETION TO PAY; OBLIGATION OF CENTRAL BANK**

***PS LA 2012/6 - Exercise of Commissioner's
discretion to retain a refund***

SIXTH ENACTMENT

① This cover sheet is provided for information only. It does not form part of *PS LA 2012/6 - Exercise of Commissioner's discretion to retain a refund*

① This document has changed over time. This version was published on 9 July 2015

Generated on: 30 June 2021, 05:27:15 PM



PS LA 2012/6

Exercise of Commissioner's discretion to retain a refund

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.²

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

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.³

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.⁴
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.⁵

³ 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.

⁴ Paragraph 8AAZLGA(1)(a).

⁵ Paragraph 8AAZLGA(1)(b).

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)).



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Circumstance 1: verification⁶

In this context 'verification' means actions or enquiries to prove, ascertain or establish the truthfulness, correctness or accuracy of the information provided.⁷ Verification activities may include, but are not limited to, searches of internal and external databases or other information held by the Commissioner,⁸ or enquiries of the taxpayer or third parties (such as requests for information and documentation).

You can also apply section 8AAZLGA when it is reasonable to require verification of information contained in a notification that does not give rise to an entitlement to a refund for the taxpayer. This occurs when a notification affects the amount that the Commissioner would otherwise have to refund to a taxpayer under section 8AAZLF.

For further guidance on how section 8AAZLGA interacts with other provisions see section 18.

Circumstance 2: taxpayer requests the Commissioner retains an amount⁹

This type of request might occur when a taxpayer is concerned that their refund claim may be incorrect. When you receive a taxpayer request to retain a refund for verification, the making of the request itself is a relevant (and ordinarily strong) factor, in making any decision to retain the refund. However, you do not have to agree to a taxpayer request to retain the amount. You must still consider all factors listed in subsection 8AAZLGA(2) in considering whether to retain the amount.

If you grant the taxpayer's request, you must inform the taxpayer that the amount has been retained by the end of 14 or 30 days after the date of lodgment of the relevant 'notification'.¹⁰

⁶ Paragraph 8AAZLGA(1)(a).

⁷ See paragraph 7.28 of the Explanatory Memorandum to the Tax and Superannuation Laws Amendment (2012 Measures No. 1) Bill 2012.

⁸ This might include information about the notification provided in advance by the taxpayer.

⁹ Paragraph 8AAZLGA(1)(b).

¹⁰ The Commissioner must inform the taxpayer that he or she has retained the refund by the end of: in the case of an RBA surplus – the 14th day after the RBA surplus arose (known as the RBA interest day); or in the case of a credit – the 30th day after entitlement to a refunded amount arose (see subsection 8AAZLGA(3)). The relevant day on which the RBA surplus or entitlement to a refund amount arises is normally the day of lodgment. This will not, however, always be the case. For example if the form lodged is not in the approved form. See section 5.

Once you have made the decision to retain the amount and informed the taxpayer, you may continue to retain the amount for verification even if the taxpayer subsequently withdraws their request. You may do this when it is reasonable for you to require verification of information contained in the 'notification' and the verification relates to the amount that would otherwise have to be refunded to the taxpayer.

4. Can I exercise this discretion over any refund?

You can exercise the Commissioner's discretion under section 8AAZLGA to retain an amount that we would otherwise be required to refund under section 8AAZLF.

Section 8AAZLGA may *particularly* apply where there is an entitlement to the refund claimed on lodgment of a return or other information ('notification') by the taxpayer (see below for a summary of when there is (or is not) an entitlement on lodgment for income tax laws, indirect tax laws and PRRT purposes). Under self-assessment, this will occur when the Commissioner is deemed to have made an assessment, or treated as having made an assessment, on lodgment.¹¹

Entitlement on lodgment	No entitlement on lodgment
Amounts under income tax laws	
Income tax returns for full self-assessment taxpayers (principally companies and superannuation funds) for income tax purposes.	Income tax returns for other than full self-assessment taxpayers (principally individuals) for income tax purposes. Any income tax amendment requests.
Amounts under indirect tax laws	
Original or revised Business Activity Statement (BAS) under the indirect tax self-actuating system (applies to tax periods starting before 1 July 2012). Original BAS under the indirect tax self-assessment system (applies to tax periods starting on or after 1 July 2012).	Amendment requests made other than in the form of a revised BAS under the indirect tax self-actuating system. Amendment requests under the indirect tax self-assessment system.

¹¹ See section 155-15 of Schedule 1 to the TAA, section 166A of the *Income Tax Assessment Act 1936* and section 62 of the *Petroleum Resource Rent Tax Assessment Act 1987*.



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Entitlement on lodgment	No entitlement on lodgment
Amounts under MRRT laws ¹²	
MRRT returns under the MRRT self-assessment system.	Any MRRT amendment requests.
Amounts under PRRT laws	
PRRT annual returns under the PRRT self-assessment system.	Any PRRT amendment requests.

5. What if there are errors in the lodgment?

If a BAS, income tax return, MRRT return or PRRT return is not lodged in the 'approved form', then no entitlement to a credit arises.¹³ Only when the 'approved form' requirements are met can an entitlement to a credit arise, enabling you to apply section 8AAZLGA and retain the amount in question.

6. What factors must I take into account when exercising this discretion?

You must consider all of the 10 factors listed in subsection 8AAZLGA(2) (a) – (j). These factors (shown below) are relevant to whether or not it would be reasonable to require verification of information at any particular time. You should consider these factors 'as far as the information available to the Commissioner at the time of making the decision reasonably allows'.

The 10 factors

- the likely accuracy of the notified information
- the likelihood that the notified information was affected by:
 - fraud or evasion, or
 - intentional disregard of a taxation law, or
 - recklessness as to the operation of a taxation law
- the impact of retaining the amount on the taxpayer's financial position

- whether retaining the amount is necessary for the protection of the revenue, including the likelihood that the Commissioner could recover any of the amount if the notified information were found to be incorrect after the amount had been refunded
- any complexity that would be involved in verifying the notified information
- the time for which the Commissioner has already retained the amount
- what the Commissioner has already done to verify the notified information
- whether the Commissioner has enough information to make an assessment relating to the amount (including information obtained from making further requests for information)
- the extent to which the notified information is consistent with information that the taxpayer previously provided, and
- any other relevant matter.

See Appendix for further detail about, and examples of, these 10 factors.

7. Are some factors more important than others?

In legislation, no one factor is more important than any other. You should attribute significance to a factor dependent on the individual circumstances of each case.

8. What happens if no information is available?

In many cases, lack of information will make it impossible for you to consider a factor. Your knowledge at the time of initially considering the exercise of the discretion is also likely to be much less than at a later stage; for example, when additional information is received from the taxpayer or third parties.¹⁴

9. How often should I reconsider the decision to retain an amount?

You may only retain an amount until 'it would no longer be reasonable to require verification of the information'.¹⁵ This means that you must reconsider whether the amount should be retained:

- Each time new information becomes available, or

¹² The MRRT laws have been repealed from 1 October 2014.

¹³ See section 31-15 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), paragraph 59(2)(a) of the *Petroleum Resource Rent Tax Assessment Act 1987* and section 388-50 of Schedule 1 to the TAA.

¹⁴ A third party is a person or an entity who is not the taxpayer or taxpayer's agent (including but not limited to suppliers, associates, customers, government agencies and banks). A person who represents the taxpayer in one capacity may be a third party in another capacity.

¹⁵ Paragraph 8AAZLGA(5)(a).



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- Circumstances change in a way that is relevant to your consideration of any of the 10 factors.

Given that the time for which the Commissioner has already retained the amount is a factor to be considered, you should review each retention decision from time to time by reference to the particular circumstances. However, if nothing has changed you are not obliged to review the decision. In effect, the discretion to retain an amount is assessed on an ongoing basis.

10. What tools may I use to identify potential cases for verification?

Although a number of tools and processes are in place to help you to identify cases which may require verification of information, you must continue to actively consider the 10 factors in subsection 8AAZLGA(2) to determine whether a section 8AAZLGA decision should be made. Neither the tools and processes, nor any data or material they produce (e.g. risk profiles of a refund claim), may constitute a decision to retain an amount.

Where appropriate and practicable, you should give the taxpayer an opportunity to provide further information before the time in which a decision has to be made.

11. Within what timeframe must I make a decision?

There is no fixed time period within which you must gather information against the 10 factors and make your decision. However, section 8AAZLGA states that any decision should be made *within an administratively reasonable time*. There is nothing, in the provision or otherwise, which requires you to make a decision to retain an amount at any particular point within what is an administratively reasonable time. This timeframe will, therefore, depend in part on the circumstances of the case.

You should not inform a taxpayer that an amount will be retained before making a formal decision.

In the absence of a statutory time limit, an obligation to pay an amount to a taxpayer requires its performance 'within a time fixed by what is reasonably necessary to make that refund'.¹⁶ The law, however, may also regulate the manner in which the obligation to pay is to be performed.¹⁷ Therefore section 8AAZLGA forms part of the statutory context against which performance of payment obligations by the Commissioner is considered.

¹⁶ *Commissioner of Taxation v. Multiflex Pty Ltd* [2011] FCAFC 142; 2011 ATC 20-292; (2011) 82 ATR 153 at [40].

¹⁷ See in particular the Full Federal Court decision [2011] FCAFC 142 at paragraphs [27] and [40].

12. What do I communicate to the taxpayer and when?

As stated in Section 2 of this document, you must inform the taxpayer that an amount has been retained within 14 days (RBA surplus) or 30 days (credit) of the surplus or credit arising.¹⁸ Failure to do so will result in the Commissioner being unable to rely on section 8AAZLGA to retain the amount in question.

You may inform the taxpayer in a number of ways e.g. telephone, electronic mail, post¹⁹ and text message. Where the taxpayer concerned is a company, you may inform an agent of the company authorised to receive information for the company for that purpose. Agents include the public officer, company secretary, director or registered tax agent of the company.

You are not required to disclose to the taxpayer the reasons for the retention of the amount at the time the taxpayer is informed that an amount has been retained. However, a decision by the Commissioner to retain an amount is subject to the FOI Act,²⁰ judicial review,²¹ and objection rights.

¹⁸ This means that the Commissioner will only be able to retain an amount until: in the case of an RBA surplus, the RBA interest day, which is generally the 14th day after the taxpayer lodged the BAS; or for credits, the 30th day after the taxpayer gives the Commissioner a notice containing the amount claimed.

¹⁹ Subsection 8AAZLGA(3) requires the Commissioner to inform the taxpayer by serving a document on the taxpayer or by other means. If the Commissioner serves the taxpayer by post, section 29 of the *Acts Interpretation Act 1901* will be applicable. Section 29 of the *Acts Interpretation Act 1901* states that where an Act authorizes or requires any document to be served by post, whether the expression 'serve' or the expression 'give' or 'send' or any other expression is used, then the service shall be deemed to be effected by properly addressing, prepaying and posting the document as a letter and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

²⁰ Under section 11 of the FOI Act, every person has a legally enforceable right to obtain access in accordance with this Act to: a document of an agency, other than an exempt document; or an official document of a Minister, other than an exempt document.

²¹ Under section 5 of the *Administrative Decisions (Judicial Review) Act 1977* (ADJR Act) a person who is aggrieved by a decision to which this Act applies that is made after the commencement of this Act may apply to the Federal Court or the Federal Magistrates Court for an order of review in respect of the decision.



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13. When must I refund the retained amount?

You may only retain an amount under section 8AAZLGA until one of the following occurs:

- It would no longer be reasonable to require verification of the information (paragraph 8AAZLGA(5)(a)) e.g. new information comes to light²²
- If you failed to inform the taxpayer before the required date, the end of the day after that date (paragraph 8AAZLGA(5)(b)), or
- There is a change to the value of the refund as a result of the Commissioner amending an assessment relating to that amount, or the Commissioner making or amending an assessment under Division 105 in Schedule 1 to the TAA relating to the amount (paragraph 8AAZLGA(5)(c)).

14. What records should I keep?

You must adhere to the following ATO policies and procedures:

- **Keeping records relating to decisions made under section 8AAZLGA.** All communications with the taxpayer, and documents used to make the decision to retain the amount, must be kept on the ATO's electronic filing systems.
- **Documenting the reasons for your decision.** As a minimum, the documentation must be adequate to demonstrate that all 10 factors have been considered, that no irrelevant factors have been considered, and that the decision to retain the amount is objectively reasonable in all the circumstances.

Compliance with policy and procedure is imperative, as the Commissioner's decision to retain the amount is subject to section 11 of the *Freedom of Information Act 1982* (FOI Act) and review under section 5 of the *Administrative Decisions (Judicial Review) Act 1977*, and/or Part IVC.

15. Can the taxpayer object and within what timeframe?

A taxpayer may object under Part IVC to a decision by the Commissioner to retain an amount.

The taxpayer may object 60 days (plus any applicable extensions) after the last day on which you are required to inform them of your decision to retain the amount.²³

²² Paragraph 8AAZLGA(5)(a).

²³ The 60-day period commences from the day after the last day of the applicable period in subsection 8AAZLGA(3).

The 60-day period can be extended. This occurs when you request further information from the taxpayer. The extension covers the period of time between request and receipt of the requested information. For an extension to apply, the request for information must be made during the 60-day period (or the 60-day period as extended).

Any request for further information made within the initial statutory 14 or 30 day notification period does not extend the time after which an objection can be lodged.

The extension mechanism does not apply where it is necessary for you to make requests of third parties (defined in footnote 11) for verification purposes.

If you make or amend an assessment that changes the entitlement to the amount, the taxpayer may object against the assessment or amended assessment under Part IVC.

16. When must I notify the taxpayer of their right to object?

You must inform the taxpayer, in writing, of their right to object within seven days after the end of the 60-day period (plus extensions).²⁴ You may choose to inform the taxpayer of their objection rights at an earlier time however, they can only object to the retention of the refund after the end of the 60-day period (plus extensions).

This is the case even if the taxpayer does not receive notification from the Commissioner about available objection rights.

17. Are there any other restrictions on the taxpayer's right to object?

A taxpayer cannot object to the retention of the refund if:

- The amount has already been refunded;
- The assessment relating to the amount has been amended; or
- An assessment has been made, or amended, relating to the amount, under Division 105 in Schedule 1 to the TAA.

²⁴ Subsection 8AAZLGA(7).



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18. How does section 8AAZLGA interact with sections 8AAZLF, 8AAZLG and 8AAZLH?

What is section 8AAZLF?

Under section 8AAZLF, we are required to refund to a taxpayer as much of an RBA surplus of a taxpayer, or a credit of a taxpayer, as is not allocated or applied under Division 3 of Part IIB.²⁵

What are the provisions: sections 8AAZLG and 8AAZLH?

We are also able to retain amounts where a taxpayer has an outstanding BAS²⁶ or has not nominated a permissible financial institution account to receive BAS refunds.²⁷ PS LA 2011/22 sets out the principles and guidelines to be followed when exercising the Commissioner's discretion to retain amounts under sections 8AAZLG and 8AAZLH.²⁸

How the provisions interact

A decision to retain an amount under section 8AAZLGA cannot be made whilst we retain amounts under either sections 8AAZLG or 8AAZLH. Once an amount becomes payable under section 8AAZLF, we may then exercise the discretion under section 8AAZLGA to retain the amount where it is reasonable to require verification of notified information.

The fact that an amount has been retained under sections 8AAZLG or 8AAZLH does not change the requirement to inform the taxpayer under sub-section 8AAZLGA(3) if we later exercise our discretion to retain the amount under section 8AAZLGA. However, the RBA interest day, which operates to specify the period within which a taxpayer must be informed that an RBA surplus amount has been retained, is deferred in situations where we retain the amount under sections 8AAZLG or 8AAZLH.

This means that the date by which we must inform the taxpayer of a decision to retain an amount will be calculated from the day after the refund becomes payable under section 8AAZLF, rather than from the original lodgment date of the notification by the taxpayer.

In contrast, we are not able to retain under section 8AAZLG or 8AAZLH amounts that relate to MRRT or PRRT where the taxpayer in question has outstanding returns or has not nominated a correct financial institution account.²⁹

19. More information

For more information on the reasons for the introduction of section 8AAZLGA; see *Commissioner of Taxation v. Multiflex Pty Ltd* [2011] FCAFC 142; 2011 ATC 20-292; (2011) 82 ATR 153.

²⁵ Division 3 of Part IIB gives the Commissioner the power to allocate or apply the taxpayer's RBA surplus or credits to the taxpayer's outstanding tax debts or other amounts.

²⁶ Section 8AAZLG.

²⁷ Subsection 8AAZLH(4).

²⁸ Law Administration Practice Statement PS LA 2011/22 *Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts.*

²⁹ This is because sections 8AAZLG and 8AAZLH do not apply to MRRT and PRRT.



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Date issued 1 November 2012
Date of effect 1 November 2012



Appendix

The 10 statutory factors: further explanation and examples

As stated in section 6 of this practice statement, you must consider the 10 factors listed in paragraphs 8AAZLGA(2)(a) to 8AAZLGA(2)(j) when deciding whether or not it is reasonable to retain an amount under the provision.

We discuss each factor in more detail below. We also provide examples of each factor. The examples illustrate how different factors may impact on a decision whether or not to retain an amount in various situations. The examples are indicative rather than conclusive or exhaustive. The mere fact that information may be available similar to that which appears in one of the examples may not be sufficient alone to support a decision to retain an amount.

In some circumstances, and particularly where there is little information available to you, one factor alone might be sufficient to support a decision to retain the amount. However, in all cases you must consider each of the factors, and determine whether there is information available relevant to each one. You should then objectively consider each factor and determine whether it is reasonable in all the circumstances to retain the amount.

Factor 1 – Likely accuracy of notified information³⁰

When considering the likely accuracy of the notified information, you should evaluate whether any of the information available to you indicates the potential that, and possible extent to which, the notified information is incorrect. A short (and not exhaustive) list of factors that may affect 'likely accuracy' is:

- variance from previous net amount patterns
- comparisons to industry benchmarks; and
- the size of the refund claimed relative to the taxpayer's turnover.

The presence of these indicators does not necessarily involve the provision of inaccurate information. They may, for example, reflect an extraordinary transaction undertaken during the period. Nevertheless, they may still point to an increased risk in relation to the accuracy of the notified information.

Example 1 – Likely accuracy of notified information

A taxpayer is registered as a commercial fisherman. He has reported on his BAS large claims for fuel tax credits and input tax credits on the capital acquisition of a vessel, which are significantly outside industry norms. The Commissioner holds no other information regarding the notified information. A decision is made that it is reasonable to retain the refund for verification as there is some doubt as to the likely accuracy of the notified information.

The Commissioner later requests a copy of purchase documents for the vessel, a copy of the vessel's certificate of survey, copies of the taxpayer's catch records and copies of the taxpayer's fuel tax receipts. The taxpayer has yet to provide any of the requested information. This would be a factor in favour of it being reasonable to continue to retain the refund for verification.

Example 2 – Likely accuracy of notified information

A taxpayer registered as a commercial land developer lodges a BAS reporting an input tax credit on the acquisition of a block of land. A property search is conducted based on information given by the taxpayer and the search results indicate that the land may not have been purchased by the taxpayer. This would be a factor in favour of it being reasonable to retain the refund for verification.

³⁰ Paragraph 8AAZLGA(2)(a).



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Example 3 – Likely accuracy of notified information

A taxpayer registered as a property developer lodges a BAS reporting an input tax credit on the purchase of land. An examination of the vendor's BAS shows that the amount of GST reported at label 1A on the BAS is significantly less than what is claimed by the property developer purchaser. This tends to indicate that the land may have been supplied under the margin scheme, and that an input tax credit would not be available to the purchaser. This would be a factor in favour of it being reasonable to retain the refund for verification.

Example 4 – Likely accuracy of notified information

A taxpayer company, operating a small business from a home office, lodges an income tax return reporting a number of deductions, resulting in a refund of all the PAYG instalments for the year. During a phone conversation with the taxpayer's tax agent, it becomes apparent that the taxpayer company may not have correctly identified their expenses and may have included the expenses of the principal shareholder, such as the acquisition of a motor vehicle, utility bills, insurance payments and capital expenditure on home renovations. This would be a factor in favour of it being reasonable to retain the refund for verification.

Factor 2 – Likelihood that information was affected by fraud or evasion, intentional disregard or recklessness³¹

When assessing this factor, consider the degree to which information available to you makes it likely that the notified information is affected by fraud or evasion, intentional disregard of a taxation law, or recklessness as to the operation of a taxation law.

Intentional disregard and recklessness take their ordinary meanings.³² A taxpayer will be taken to have intentionally disregarded a taxation law if the taxpayer has consciously decided to disregard clear obligations under a taxation law. For example, this would include claiming an input tax credit based on a tax invoice known to be falsified.

A taxpayer will have been reckless as to the operation of a taxation law if the taxpayer's conduct shows disregard of, or indifference to, consequences or risks that are reasonably foreseeable to result from the taxpayer's actions. For example, this would include providing information in an income tax return or in a BAS where the taxpayer knows there is a real risk that the information may be incorrect, or is indifferent to whether the information is incorrect.

In assessing the likelihood of there being fraud or evasion,³³ intentional disregard, or recklessness, the compliance history of the taxpayer may be relevant. A good compliance history is an indicator that fraud or evasion, intentional disregard, or recklessness is less likely. On the other hand, where there has been a history of non-compliance with taxation laws, this could indicate that there is a higher likelihood of intentional disregard or recklessness (if not fraud or evasion in appropriate cases).

Example 5 – Likelihood that information was affected by fraud or evasion, intentional disregard or recklessness

A sole trader taxpayer operating a road freight business reports an extremely large fuel tax credit claim on their BAS. Third party checks through Motor Registrations reveal that the taxpayer has not registered any heavy vehicles in the last 10 years. This would be a factor in favour of it being reasonable to retain the refund for verification.

Example 6 – Likelihood that information is affected by fraud or evasion, intentional disregard or recklessness

A tax agent who is currently under investigation, and has been identified as having lodged information on behalf of clients who were involved in fraud or evasion in the past, lodges a company income tax return on behalf of a new client that is outside industry norms and would lead to a large refund of the company's PAYG instalments. This would be a factor in favour of it being reasonable to retain the refund for verification.

³¹ Paragraph 8AAZLGA(2)(b).

³² The terms 'intentional disregard' and 'recklessness' are explained in detail in Miscellaneous Taxation Ruling MT 2008/1 *Penalty relating to statements: meaning of reasonable care, recklessness and intentional disregard*.

³³ See Law Administration Practice Statement PS LA 2008/6 *Fraud or evasion*.



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Example 7 – Likelihood that information is affected by fraud or evasion, intentional disregard or recklessness

A taxpayer registered as an exporter reports GST-free export sales on their BAS at labels G2 and G1. During the verification process, it is discovered that the amounts reported on the activity statement and shipping documents provided by the taxpayer do not correspond with external data matching. This suggests that the documents provided by the taxpayer may have been falsified. This would be a factor in favour of it being reasonable to continue to retain the refund for verification.

Example 8 – Likelihood that information is affected by fraud or evasion, intentional disregard or recklessness

A taxpayer operating a business of property development lodges a BAS claiming a substantial refund. Information held by the Commissioner indicates a prior history of fraud or evasion by the taxpayer, so the BAS is identified for review and the amount of the refund claimed is retained. Although the taxpayer claims not to have sold a particular block of new residential apartments, a property search later reveals that they have in fact been sold during the period in review. As the taxpayer has not reported the GST payable on their BAS, an amended assessment is made and section 8AAZLGA is no longer relevant.

Factor 3 – Impact of retaining the amount on a taxpayer's financial position³⁴

Information relevant to this factor may include evidence of financial hardship suffered by the taxpayer (whether an individual or corporate), such that it would compromise the taxpayer's business viability.³⁵ Relevant evidence may include material provided by the taxpayer and relevant information otherwise available. You should evaluate the taxpayer's financial position and the impact of a retention decision on their immediate cash flow, solvency and borrowing needs. The size of the amount claimed may also be a relevant consideration in the context of particular taxpayer circumstances. However, the mere fact that a taxpayer will be deprived of a refund will not be a determinative factor against it being reasonable to retain an amount for verification.

Example 9 – Impact of retaining the amount on a taxpayer's financial position

A BAS is identified for review by the Commissioner and financial hardship is raised by the taxpayer. However, no evidence is provided by the taxpayer, nor does the Commissioner have any evidence available to support this claim. In the circumstances, it is reasonable for the Commissioner to continue to retain the refund for verification.

Example 10 – Impact of retaining the amount on a taxpayer's financial position

A company lodges an income tax return that is identified for review. The company is expecting a large refund and claims that the refund is required to fund business reconstruction following a recent natural disaster. Bank statements and other documents show that the viability of the business will be compromised if the refund is retained. This would be a factor against it being reasonable to continue to retain the refund.

³⁴ Paragraph 8AAZLGA(2)(c).

³⁵ cf *Cosic v. Director of Housing* [2007] VSC 486 at paragraphs 40-44; see also PS LA 2011/22.



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Factor 4 – Protection of the revenue³⁶

When assessing this factor consider whether retaining the amount 'is necessary for the protection of the revenue'.³⁷ It includes the 'likelihood that the Commissioner could recover any of the amount if the notified information was found to be incorrect after the amount had been refunded'. A range of things may affect the likelihood of later recovery from a taxpayer, including solvency issues, hardship, suspected fraud, their compliance history, and available assets. Information available to the Commissioner which raises revenue protection concerns is often relevant to one or more other factors to be considered.

The size of the amount in question may also be relevant, but evaluation of this factor must be made against taxpayer circumstances. While a smaller amount might indicate a lesser risk to the revenue and a larger amount a greater risk, there is no threshold amount which would prevent or require retention of an amount otherwise to be refunded.

Example 11 – Protection of the revenue

A taxpayer company, whose sole director has been previously associated with companies that were put into liquidation after accumulating large tax debts, lodges a BAS reporting a refund amount of \$2 million. The amount of the refund is not consistent with previous BAS returns nor with the volume of sales reported. The past associations of the director are an indicator that there may be difficulty in recovering the amount if it is refunded and later found to be incorrect. This would be a factor in favour of it being reasonable to retain the refund for verification.

Example 12 – Protection of the revenue

A taxpayer's BAS is identified for review. It subsequently becomes apparent that the taxpayer is a non-resident on a business owner (provisional) visa purporting to own and operate a small café. Since becoming registered for GST one year ago, the business has reported very few sales compared to large claims for input tax credits, resulting in a consistent refund position. This would be a factor in favour of it being reasonable to continue to retain the refund while the basis for the claim to input tax credits is investigated.

Factor 5 – Complexity involved in verifying notified information³⁸

Complex arrangements, such as those involving multiple supply chains and multiple entities, generally require more time and resources to verify than more straightforward or linear arrangements. In *Multiflex Pty Ltd v. Commissioner of Taxation*, it was accepted that the investigation being undertaken was complex and difficult.³⁹

³⁶ Paragraph 8AAZLGA(2)(d).

³⁷ The term 'necessary for the protection of the revenue' was considered in *Re Martino and Australian Taxation Office (No 2)* [2002] AATA 1242 in the context of cancellation of tobacco producer licences under excise provisions. The Tribunal observed (at [50-51]) that the phrase had not previously been considered, and that it connoted action reasonably required to keep safe or take care of moneys to which the Crown is entitled. In *Re Pemberton Brewing Company Pty Ltd as Trustee for the PBC Unit Trust and Commissioner of Taxation* [2011] AATA 11, the Tribunal regarded *Re Martino and Australian Taxation Office* as concluding that use of the phrase in paragraph 39G(1)(m) of the *Excise Act 1901* meant ensuring that the Commonwealth receives all that it should in the form of any excise that is ultimately payable in respect of excisable goods. The phrase also appears in section 43C of the *Value Added Tax Act 1994* (UK) and other UK provisions. In *Xansa Barclaycard Partnership Ltd v. CCE* [2005] BVC 2085, the VAT tribunal accepted (at [32]) that the phrase is 'clearly designed to secure the payment by a person so the tax or duty for which he is accountable ... or to negate an attempt to avoid liability for tax'. The tribunal also said (at [36]) that the phrase is to be given a wide meaning, that it involves no de minimis principle, that it extends to straightforward cases of 'avoidance and abuse', and that it involves a 'balancing exercise' - cf *Prudential Assurance Co Ltd v. Revenue & Customs* [2006] UKVAT V19607 (at [6]).

³⁸ Paragraph 8AAZLGA(2)(e).

³⁹ [2011] FCA 1112; 2011 ATC 20-284; (2011) 81 ATR 347 at [27].



OENO VIVA



Example 13 – Complexity involved in verifying notified information

A BAS is lodged by a taxpayer who, based on information held by the Commissioner, is suspected of entering into non-arm's length transactions with a number of related entities. Following consideration of the ten factors the refund is retained for verification. The verification process requires a detailed examination of each of the related entities and the transactions entered into between them. During the verification process, the Commissioner identifies a series of complex and not fully documented transactions between associated entities. As a result, the Commissioner cannot readily determine and establish the facts. This would be a factor in favour of it being reasonable to continue to retain the refund for verification.

Example 14 – Complexity involved in verifying notified information

A taxpayer lodges five quarterly BAS returns at the same time, each claiming a refund. Comparable industry data supports it being reasonable to retain the refunds for verification. In order to verify all the BAS returns, the Commissioner must request information such as transaction lists, bank statements, tax invoices and other substantiating documentation across each tax period. This would be a factor in favour of it being reasonable to continue to retain the refunds for verification.

Example 15 – Complexity involved in verifying notified information

A taxpayer registers for GST as a wine producer and lodges a BAS reporting a large wine equalisation tax credit claim, including a wine producer rebate. During the verification process, a number of issues become apparent.

ATO systems checks do not show any previous experience by the taxpayer in the winemaking industry. A telephone enquiry of the taxpayer reveals that the wine that the taxpayer produces is made for them by a well-established winery under the terms of a verbal agreement. Under that verbal agreement, the taxpayer's wine is produced from grapes that are sourced from the same vineyard that supplies the established winery. The Commissioner also discovers that the taxpayer has a number of other business and personal relationships with the established winery and entities and individuals associated with it. This leads the Commissioner to believe the taxpayer may be a vehicle that is being used by the established winery to improperly access a wine producer rebate greater than the \$500,000 annual threshold.

The complex nature of the relationship and the transactions between the two parties would be a factor in favour of it being reasonable to continue to retain the refund for verification.

Factor 6 – Time for which the amount has already been retained⁴⁰

You should consider the time which has already elapsed since the Commissioner first retained the refund. This factor may also impact on the taxpayer's financial position and complexity of the investigation. Undue delay in an investigation considered in the light of new information may in some cases be a factor against continuing to retain the refund.

Example 16 – Time for which the amount has already been retained

A BAS is identified for review in April 2014 and the refund is retained by the Commissioner. At the same time, the taxpayer is requested to provide further information, which is done promptly. By July 2014, however, no new information has been requested either from the taxpayer or from any third parties. As a result, the case is identified as not having progressed in a timely or satisfactory manner. This would be a factor in favour of it not being reasonable to continue to retain the refund for verification.⁴¹

⁴⁰ Paragraph 8AAZLGA(2)(f).

⁴¹ The facts in this example are hypothetical and for illustrative purposes only. They are in no way to be taken as reflecting any practice maintained or condoned by the Commissioner. In some cases, unreasonable delay or periods of inactivity may warrant some remission of General Interest Charge where imposed. See paragraph 58 of Law Administration Practice Statement PS LA 2006/8 *Remission of shortfall interest charge and general interest charge accrued during shortfall periods*.



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Factor 7 – What has already been done to verify the information⁴²

When assessing this factor, consider what action the Commissioner has already taken in verifying the information. The Commissioner will take prompt, reasonable and appropriate action when seeking to resolve any uncertainty there might be about the correctness of an amount to be refunded.

Reasonable action in this regard may involve requesting information from the taxpayer and/or third parties and/or accessing all information already available to the Commissioner, as well as publicly available information.

Consideration of this factor will usually be conducted in conjunction with the length of time for which a refund has already been retained.

Example 17 – What has already been done to verify the information

A taxpayer's claim to input tax credits has been undergoing verification for a number of months. The taxpayer has been previously notified that their refund has been retained for verification. During this time, the Commissioner has requested information from the taxpayer and searched external databases to confirm the validity of the claims made on the BAS. The external database searches show several inconsistencies in the taxpayer's claim, but without further information from the taxpayer or from third parties insufficient information is held to make an assessment. This would be a factor in favour of it being reasonable to continue to retain the refund for verification.

Factor 8 – Commissioner has enough information to make an assessment⁴³

Depending on the information available, you may be in a position to make an assessment or amended assessment. Ordinarily, whenever this is the case, it is to be expected that an assessment will be made. When an assessment is made, the taxpayer can exercise objection and review rights in relation to the assessment.

You may not continue to hold the refund simply because of a disagreement about how the law applies to the facts. If the facts are not in dispute between the Commissioner and the taxpayer, it cannot at that stage be reasonable to require verification of information. An assessment reflecting the Commissioner's view of the law should be made in these circumstances.

Example 18 – Commissioner's ability to make an assessment

A taxpayer company which operates a café lodges an income tax return claiming substantial deductions leading to a refund of its PAYG instalments. When asked for information to substantiate the claims made, the taxpayer provides information that indicates that they are not entitled to the deductions. As a result, the Commissioner has enough information to make (and makes) an amended assessment.

Factor 9 – Consistency of information with previously provided information⁴⁴

Consider things such as the amount of the refund claimed compared to the refund amounts previously or commonly claimed by the taxpayer. This enables the patterns in lodged information to be taken into account, recognising that in many cases an unusual variation might be readily explicable on the basis of an extraordinary transaction taking place during the tax period or financial year. This factor is also considered relevant when considering the likely accuracy of the information.

Example 19 – Consistency of information with previously provided information

A small business taxpayer with a current GST turnover of \$500,000 has been GST registered for five years as a corner-store operator. During this time, the taxpayer has consistently reported a net amount payable. However, the taxpayer lodges a BAS claiming input tax credits of \$1 million, which results in a significant refund otherwise payable. This would be a factor in favour of it being reasonable to retain the refund for verification.

⁴² Paragraph 8AAZLGA(2)(g).

⁴³ Paragraph 8AAZLGA(2)(h).

⁴⁴ Paragraph 8AAZLGA(2)(i).



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Example 20 – Consistency of information with previously provided information

A small business taxpayer who has been GST registered for five years as a coffee cart operator and who consistently reports 5% GST-free sales (of bottled water) lodges a BAS reporting 50% GST-free sales. This results in a refund being payable. This would be a factor in favour of it being reasonable to retain the refund for verification.

Factor 10 – Any other relevant matter⁴⁵

There may be other matters peculiar to the particular taxpayer's circumstances that the Commissioner must take into account. It is not possible to list in advance what other matters may be relevant in a particular case. However you must consider in each case whether there are other relevant matters to be taken into account. Care needs to be taken in all cases that irrelevant considerations are not taken into account.

Other relevant matters may include but are not limited to:

- the likelihood that the Commissioner would take a different view to the taxpayer regarding what factual conclusions, relevant to the application of the law, should be drawn from the evidence.
- if the taxpayer has requested the Commissioner to retain the amount for verification of the notified amount.
- when there is no internal or publicly available evidence of the existence of the taxpayer's enterprise and the taxpayer is unable to be contacted by phone or via other forms of communication.

Example 21 – Any other relevant matter

A taxpayer carries on an enterprise as a handyman. He lodges a BAS claiming a large refund, and the BAS is identified for review. A decision is made that it is reasonable to retain the refund for verification. A tax officer phones the taxpayer and asks for further information. The following day, the taxpayer provides a 'year to date' transaction list showing several incorrectly claimed input tax credits (such as medical expenses and residential rent). The scope of the verification process is soon after extended to include all other tax periods for the financial year in question. The provision of the list would be an 'other relevant matter' and a factor in favour of it being reasonable to continue to retain the refund.

Example 22 – Any other relevant matter

A tax agent lodges a BAS on behalf of their client, a firm specialising in the settlement of property transactions, and reports an input tax credit of \$3 million. The taxpayer advises that the refund relates to an acquisition of the right to represent an individual in their future possible property settlements. The tax agent has been identified as being involved in a tax arrangement which the Commissioner does not consider to be effective relating to a supply of rights. This factor would support it being reasonable to retain the refund for verification.

⁴⁵ Paragraph 8AAZLGA(2)(j).



EXHIBIT AMG 8884g

ANNEXURE E : YEAR ENDING 30TH JUNE 2022 TAX RETURNS FOR THE ANDREW GARRETT FAMILY IRREVOCABLE LIVING TRUST AND THE BETTER WORLD FUTURE FUND



ATO - Treasury protocol

- <https://www.ato.gov.au/General/New-legislation/In-detail/ATO---Treasury-protocols/ATO---Treasury-protocol/>
- Last modified: 17 Sep 2012
- QC 16831

ATO - Treasury protocol

Treasury and the Australian Taxation Office - Tax and Superannuation Protocol

The Treasury and the Australian Taxation Office (ATO) are joint stewards of Australia's tax system and some aspects of Australia's superannuation system. The Treasury and the ATO are committed to working collaboratively and continuously to provide the best possible advice to Government on issues affecting these systems, and the implementation of Government policy to meet the needs of the community who are the users of these systems.

The Treasury is a central policy agency and expected to anticipate and analyse policy issues with a whole of economy perspective, understand government and stakeholder circumstances and respond to changing events and directions. The ATO is the Government's principal revenue collection agency, and part of the Treasurer's portfolio. The ATO administers the tax and superannuation laws that are the subject of this Protocol.

Purpose of the Protocol

This Protocol provides a framework for the working arrangements between the Treasury and the ATO to enable the best possible functioning of the tax and superannuation systems that Treasury and the ATO share the stewardship of.

These working arrangements apply in designing new policies and laws that form part of these systems, and in the administration of that law once enacted. Treasury has accountability for providing advice to government on policy and law design issues. The ATO's administration of enacted laws includes forming views about the interpretation of those laws, recognising that the courts are the final arbiter on matters of statutory interpretation.



Principles of Australian Government best practice will underpin all work carried out within the Treasury and the ATO.

To support these purposes, the Protocol outlines the following arrangements that form part of the overall Treasury-ATO relationship:

- a. The integrated tax design process
- b. Quality assurance of new law
- c. Revenue costing
- d. The law and its administration

Designing new policies and laws - The integrated tax design process

Tax and superannuation policy, legislation and administration are integrally related and interdependent. Our approach to tax and superannuation design will endeavour to ensure that the administrative, compliance and interpretive experience of the ATO fully contributes to those policy and legislation processes and that there is a high level of integration across the policy, costings, legislative and administrative aspects of tax and superannuation changes. This approach supports the primary objectives of providing the best possible advice to Government, and implementation of new policy and law that meets user needs. An integrated tax design approach should encourage collaboration on costing process as well as a coherent approach to tax design, development and implementation. The coherence of the integrated tax design process will be reflected in both the approach to tax design and the tax policy outcomes.

A diagram has been developed to represent the key elements of the integrated tax design process and how it is envisaged that the process will work on a day to day process.

This diagram is included at [Attachment A](#).

Designing new policies and laws - Quality assurance of new law

Quality assurance is both a framework and a process to give the Government confidence that its policy measures are being implemented and will be applied as intended.

The Treasury and the ATO will separately determine internal processes to assure the government of the quality of tax and superannuation legislation and will institute internal mechanisms that enable senior officers in each organisation to jointly sign off on this quality dimension before legislation is referred to a Minister for introduction into Parliament.

To guide internal processes, in April 2012 Treasury and the ATO developed a proposal for quality assuring tax and superannuation legislation and administration.



This quality assurance proposal is included at [Attachment B](#).

Revenue costings

A key element of advising on policy proposals is considering the revenue impact on government and the distributional impacts on taxpayers.

The accountability of tax costings rests with Treasury. However, Treasury and the ATO share responsibility for costings and collaborate on all aspects of the costing process.

Treasury's Tax Analysis Division (TAD) will allocate responsibility for the costing of a specific new proposal having regard to availability of information, capabilities and other relevant factors. Wherever feasible, costings prepared by one agency should be reviewed by the other for quality assurance purposes.

The Treasury (TAD) will provide requests for costing or data to the Tax Office through the ATO's Revenue Analysis Branch (RAB). As part of the request, the Treasury will provide contextual information and the policy intent and the timeframe for the request. The request will include information on any likely or known timeframe for consideration by Government. Where a proposal has previously been costed, the Treasury will highlight any changes to the policy since the previous costing as well as any additional information available about the proposed operation of the policy.

Revenue costings provided to the Treasury by the ATO will, where agreed, include a compliance cost assessment and information on the administrative impacts of the proposal. The ATO will also advise whether it will be able to implement the measure by the proposed start date and/or details of start date preferences. The response will also incorporate any possible issue or difficulty that taxpayers, tax agents or other intermediaries are likely to have in being ready to comply with the measure by the proposed start date.

Enacted law - The law in administration

Whilst acknowledging that the Courts are the final arbiters of the laws made by Parliament, the ATO interprets and enforces enacted law that it is responsible for administering.

In forming its view on the interpretation of law, the ATO will routinely consult senior members of Treasury's Law Design Practice and the professions, and undertake community consultation and release draft views for public comment in accordance with its long standing practices.

The ATO will engage the Treasury on policy and law design issues that are identified in the administration of the law at the earliest possible juncture. In particular, where the ATO identifies that enacted law is not operating consistently with what is understood to be the policy intent of the law, the ATO will provide advice to Treasury recommending law change to ensure that the policy intent is met.



The ATO will also provide advice to Treasury in circumstances where:

- There is a significant risk that enacted law is not operating consistently with what is understood to be the policy intent of the law, or
- The enacted law is operating consistently with what is understood to be the policy intent of the law, but there have been unforeseen impacts for the revenue, the community or administration.

Communication between the Treasury and the ATO

Subject to government and legal requirements, both agencies will share information to meet the objectives outlined in this Protocol. Communications between the Treasury and the ATO on tax and superannuation policy and law are always confidential.

Tax Policy Co-ordination Committee (TPCC)

The TPCC has responsibility for the management of the relationship between the Treasury and the ATO at an institutional level. TPCC meetings are held monthly and are attended by senior officers in the Treasury's Revenue Group and the ATO.

The TPCC has oversight of this Protocol and the attachments. It is envisaged that the Protocol and the attachments will be reviewed on an annual basis, as required, to ensure their consistency with the Protocol's objectives.

Resolving differences of view

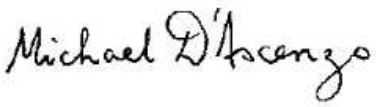
At all times the Treasury and the ATO will seek to resolve any differences of view in a professional and collegiate manner.

At the earliest opportunity there will be meetings of relevant officials to clarify any differences of view between the Treasury and the ATO.

In the event that differences of view cannot be resolved without escalation it will be brought forward for consideration and discussion at the next TPCC meeting.

If differences of view cannot be resolved adequately to the satisfaction of both agencies by discussion at a

TPCC meeting, topics will be escalated for attention and discussion within the relevant Minister's office.

	
Martin Parkinson Secretary to the Treasury	Michael D'Ascenzo Commissioner of Taxation



10 September 2012

Attachment A

Integrated Tax design process for key measures

Key measures can include policy with high profile outcomes, complex law changes, complex administration, strict time limitations and a large community impact.

Download the [Integrated Tax design process for key measures](#) (PDF, 540Kb)

Attachment B

Quality assuring tax and superannuation legislation and its administration

Reflecting evolving economic developments, domestic and international tax and superannuation issues are increasingly intertwined. Moreover, issues and problems that develop in one part of the tax or superannuation system may well undermine objectives being sought in another part and cause system-wide risks and issue management challenges. These influences can potentially weaken the tax and superannuation system and raise concerns about tax and superannuation system fragility.

The Australian Taxation Office (ATO) and Treasury share joint stewardship for the tax system. While carrying out this responsibility Treasury will have regard to the sustainability of the tax revenue stream or superannuation system as well as assessing the macroeconomic and structural policy implications of changes to tax revenue. The ATO's responsibilities include unique challenges in relation to revenue collection, law interpretation, administration, compliance and enforcement.

These responsibilities and pressures, along with increased scrutiny from parliamentary, statutory and public quarters, require Treasury and the ATO to actively coordinate their respective activities to ensure enhanced quality assurance.

For Treasury, that means bringing public finance principles and evidence, including revenue estimates to bear on key policy choices and crafting workable tax law that delivers the Government's policy objectives. For the ATO, that means injecting its administrative and interpretive skills in the development of legislation with a view to, assuring to the best extent possible, that draft tax and superannuation law can be interpreted and administered consistently with the Government's policy objectives.

Quality assurance: what, how and when

Ensuring that legislation accurately reflects the Government's policy intent is a critical element of the Treasury's policy advising and legislation implementation role. In developing new legislation, it is imperative that agreement is reached with the tax administrator (the ATO) that the legislation will achieve the Government's policy intent and a commitment that it can and will be administered in that way. Where such agreement cannot be reached, it will be critical to identify the reasons for the impasse and potential remedies and to advise the Government if any change in



policy is required.

In this context, quality assurance is a both a framework and process to give the Government confidence that its policy measures are being implemented and will apply as intended. A quality-assured piece of tax or superannuation legislation would be one that has been formally assured to have been prepared to the highest professional standards of the Treasury and ATO and is intended to do what it is meant to, acknowledging that legislative prescriptions cannot always anticipate all factual scenarios nor the hazards of litigation.

Treasury will ensure that policy development has regard to the economic impacts, including those relating to particular groups of taxpayers or industry segments. The associated revenue impacts of a policy change will need to identify behavioural responses, be well documented and be of a sufficient quality and detail to be capable of clear explanation to parliamentarians and other stakeholders. Treasury must continually improve its understanding of the tax and superannuation system in operation, including through closer collaboration with the ATO and tax and superannuation practitioners. In particular, Treasury will foster a shared understanding with the ATO about economic policy objectives that find expression in tax or superannuation legislation.

Tax and superannuation legislation will be clearly expressed so that it can be interpreted and administered consistently with its intent. The ATO adopts a purposive interpretation of the law which, subject to the terms of the law itself, will ensure that the application is relatively stable: it will not change noticeably from the time the law is drafted and enacted to the issuance of ATO interpretative decisions, practice statements, and public and private rulings. The interpretative approaches of the courts from time to time are relevant here. The ATO is cognisant of these trends in its role in the application of the tax and superannuation law. The application of the law will also have to have due regard to factual scenarios, not identified at the time and therefore not well catered for in the words used in the drafting of the law.

The most accountable way to proceed would be for the Treasury and ATO to institute internal mechanisms that would enable designated senior officers in each organisation to 'jointly sign off' on this quality dimension before legislation is referred to a minister for introduction into Parliament.

Institutional accountabilities

Treasury

Policy development and the resulting drafting instructions for tax and superannuation legislation will be developed by Treasury in close continuous collaboration with the ATO. To assist the ATO to participate as fully as practicable in law development, the ATO will be closely involved with the development of the drafting instructions, given appropriate opportunity to comment and provided with drafting instructions as sent to the Office of Parliamentary Counsel. The ATO will also be provided with an opportunity to contribute to and review the development of draft legislation and contribute to the development of extrinsic materials before introduction into Parliament. In the rare cases where this is impossible it will be by



prior arrangement between the Executive Director of Revenue Group and the relevant Second Commissioner at the ATO.

A designated senior Treasury officer would formally assure that a piece of draft legislation has passed internal quality assurance processes and that, as far as practicable, the Bill and extrinsic materials clearly articulates the Government's intended policy. Such processes will involve the policy having been tested through appropriate consultation, including with external tax and superannuation experts (as envisaged by external engagement and consultation); critical internal assessment (from the Tax Policy and the Tax Specialists networks); and other knowledge sources within Treasury and the ATO, as appropriate.

ATO

Noting that the final arbiter on the interpretation of the statute is the Court, the authorised ATO senior officer will formally assure as far as practicable that a piece of draft legislation can and will be interpreted and administered consistently with the Government's stated policy intention, as articulated in drafting instructions, relevant objects clauses and extrinsic materials, or formally advise the Treasury as soon as practicable if the ATO consider the words used in the drafting instructions, draft law or extrinsic materials will depart from the understood policy intent. That senior ATO officer will draw on ATO's tax and superannuation legal and interpretative and systems resources to provide such assurance.

Strategic oversight of quality assurance

Tax Policy Coordination Committee is best positioned to oversee and support the joint quality assurance program. This oversight would include:

- communicating the purpose and deliverables of quality assurance to all relevant staff in the organisations;
- resolving differences of view that might impede the process; and
- discussing critical tax and superannuation policy and legislation issues as necessary.

The Treasury and the Australian Taxation Office

Approved by TPCC on 27 April 2012

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Australian Government
Australian Taxation Office

ATO – Treasury protocols

Access information about the ATO and Treasury Tax and Superannuation Protocol.

QC 29469

ATO – Treasury Protocol

The Protocol provides the agreed collaborative working arrangements between the Treasury and ATO.

Last updated 20 December 2023

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Protocol oversight

Roles of the ATO and the Treasury

The Treasury and the Australian Taxation Office (ATO) share stewardship of Australia's tax system and some aspects of the superannuation, foreign investment, and registry systems (the Systems). The Treasury and the ATO are committed to working collaboratively to provide the best possible advice to Government on issues affecting the Systems, and the implementation of Government policy in a way that also meets user and community needs.

Policy, legislation and administration are integrally related and interdependent. The Treasury is responsible for the design of Government policies and legislation relating to the Systems. As a central policy agency, the Treasury is expected to anticipate and analyse policy issues with a whole of economy perspective, understand government and stakeholder circumstances, and consider changing events and directions.

The ATO is the Government's principal revenue collection agency, and part of the Treasury Portfolio. The ATO administers and implements the Systems that are the subject of this Protocol and can provide practical insights to the Treasury about the operation of the Systems, as well as current or proposed laws.

Purpose of the Protocol

This Protocol provides the agreed collaborative working arrangements between the Treasury and ATO across the matters dealt with by this Protocol.

The Protocol operates within the roles, expectations and relationships outlined in the *Statement of Expectations* and *Statement of Intent* between the Treasurer and the ATO. Australian Government best practice will underpin all work carried out within the Treasury and the ATO.

Five engagement principles apply to all interactions between the Treasury and the ATO. The Treasury and the ATO agree that they will seek to:

1. Engage with each other as early as possible to provide better outcomes.

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2. Provide clear parameters, policy intent and timeframes to enhance accuracy and timeliness of responses.
3. Ensure there are effective information flows that expedite responsiveness.
4. Maintain high levels of mutual trust, which are essential in a highly sensitive operating environment.
5. Rapidly resolve issues through early facilitation and escalation as appropriate.

Designing new policies

The Treasury will lead the development of new policy within Government and will consult with the ATO (through its Policy, Analysis and Legislation business line) as soon as practicable on proposed new initiatives. The ATO will share expertise with the Treasury on administrative design to help inform the development of new policy.

The Treasury and ATO will as soon as practicable share new policy initiatives and related issues that are raised directly by other portfolios. Where other portfolios raise ideas with the ATO, it will encourage those agencies to liaise with the Treasury directly. The Treasury and ATO will seek to have a shared understanding of the implementation and administration impacts of policy initiatives led by other portfolios that impact the ATO.

Regular briefings between the Treasury and the ATO about their respective operating environments will ensure responsiveness to any emerging risks and opportunities, as well as priorities and constraints.

Costings, forecasting and data sharing

A key element of advising on new policy is considering the revenue impact on government and the distributional and compliance cost impacts on taxpayers. Tax data and ATO intelligence are also key inputs to tax receipts forecasts.

The accountability for revenue costings and forecasting rests with the Treasury. However, the ATO will assist or collaborate with the Treasury in all aspects of the costing and forecasting process, whenever required or requested.

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The Treasury Tax Analysis Division (TAD) will make requests for ATO assistance with costings including relevant timeframes to support analysis through the ATO's Revenue Analysis Branch (RAB).

The Treasury is to make clear the purpose of all data requests and whether they intend the data be publicly released. Where data relates to revenue costings or the development of policy, data must be assured by RAB prior to release to the Treasury. Data requests for other purposes may be made by relevant policy areas of the Treasury to the ATO. The ATO will provide data to the Treasury as permitted by law to support policy analysis and development and regulatory activities.

The ATO and the Treasury Chief Data Officer, supported by TAD, will continue to explore further lawful access and use of ATO data, including under the *Data Availability and Transparency Act 2022*.

The Treasury and ATO will maintain appropriate governance arrangements and monitor risks relating to the use of ATO data by the Treasury and periodically review data sharing arrangements and relevant Memorandum of Understandings (MOUs).

Designing and assuring new law

The ATO will leverage its experience to provide advice to the Treasury about whether new laws can be administered in line with policy intent and can successfully interact with existing legislation and the Systems. This will be achieved through a high level of integration between the ATO and the Treasury throughout the process, including across policy design, costings, law design and implementation.

After a new measure has been announced, the Treasury will work collaboratively with the ATO (through its Policy, Analysis and Legislation business line) in developing drafting instructions and draft law, together with explanatory materials for new law, wherever possible and within time constraints. When a new measure is ready for introduction into Parliament, joint assurance by the ATO and the Treasury will be undertaken to provide confidence to the Government that the draft law can be administered and interpreted in accordance with the underlying policy intent. Where joint assurance cannot be achieved, the unresolved issue will be escalated as appropriate.

The Treasury and the ATO will maintain procedures for quality assurance of new law.

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Administering the law

Whilst acknowledging that the Courts are the final arbiters of the laws made by Parliament, the ATO interprets and enforces enacted law that it administers. In forming its view on the interpretation of law, the ATO may consult with the Treasury or undertake community consultation, where appropriate.

The ATO will engage the Treasury on policy and law design issues, including emerging areas of risk, that are identified in the administration of the law at the earliest possible juncture. Where the ATO identifies that enacted law is not operating consistently with the policy intent, and when this cannot be addressed administratively, the ATO will advise the Treasury. The Treasury will consider the issues raised by the ATO and advise the ATO of its views within a reasonable timeframe.

The ATO will also engage the Treasury on significant litigation matters as early as practical and will agree procedures with the Treasury to enable portfolio compliance with the legal services directions made by the Attorney-General.

The ATO is a key consultation partner for the Treasury in foreign investment screening and will assist with advice on tax risks and structuring of investment proposals.

Monitoring and evaluating policy

Understanding the collective impact of Government policy is critical to ensure the achievement of desired strategic outcomes and to support a clear, evidence-based approach to policy decision making in context of the wider Government policy agenda.

The ATO and the Treasury will work closely to establish and maintain agreed approaches to monitoring and evaluating programs, with a particular focus when there is shared responsibility across agencies. This includes specifying roles, responsibilities and governance arrangements that support the agreed approach.

Protocol oversight

The Treasury and ATO Forum (TATOF) has oversight of this Protocol and may recommend changes to support effective working relationships between the Treasury and the ATO.

<https://www.ato.gov.au/print/section/735755ea-02eb-4c01-bbd3-1183ce4d27c0>

5/7



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ato.gov.au/print/section/735755ea-02eb-4c01-bbd3-1183ce4d27c0

Periodically, the Forum will also review the underlying processes and procedures to ensure they are operating in line with the intent of the Protocol.

	
Dr Steven Kennedy PSM Secretary Treasury	Chris Jordan AO Commissioner Australian Taxation Office
December 2023	

QC 16831

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

<https://www.ato.gov.au/print/section/735755ea-02eb-4c01-bbd3-1183ce4d27c0>

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7/7



EXHIBIT AMG 8884j

Suppression of Terrorism Financing Act 2002 (AU)

Schedule 1—Amendment of the Criminal Code Act 1995

1 The Schedule (after Chapter 4 of the Criminal Code)

Insert:

Chapter 5—The security of the Commonwealth

Note: If either condition in subsection 2(3) is met, this item does not commence at all.
See subsection 2(3).

2 The Schedule (at the end of Chapter 5 of the Criminal Code)

Add:

Part 5.3—Terrorism

Division 100—Preliminary

100.1 Definitions

(1) In this Part:

Commonwealth place has the same meaning as in the *Commonwealth Places (Application of Laws) Act 1970*.

constitutional corporation means a corporation to which paragraph 51(xx) of the Constitution applies.

funds means:

- (a) property and assets of every kind, whether tangible or intangible, movable or immovable, however acquired; and
- (b) legal documents or instruments in any form, including electronic or digital, evidencing title to, or interest in, such property or assets, including, but not limited to, bank credits, travellers cheques, bank cheques, money orders, shares, securities, bonds, debt instruments, drafts and letters of credit.

organisation means:

- (a) a body corporate; or
- (b) an unincorporated body;

whether or not the body is based outside Australia, consists of persons who are not Australian citizens, or is part of a larger organisation.

terrorist act means an action or threat of action where:

- (a) the action falls within subsection (2) and does not fall within subsection (2A); and
- (b) the action is done or the threat is made with the intention of advancing a political, religious or ideological cause; and
- (c) the action is done or the threat is made with the intention of:
 - (i) coercing, or influencing by intimidation, the government of the Commonwealth or a State, Territory or foreign country, or of part of a State, Territory or foreign country; or
 - (ii) intimidating the public or a section of the public.



(2) Action falls within this subsection if it:

- (a) causes serious harm that is physical harm to a person; or
- (b) causes serious damage to property; or
- (ba) causes a person's death; or
- (c) endangers a person's life, other than the life of the person taking the action; or
- (d) creates a serious risk to the health or safety of the public or a section of the public; or
- (e) seriously interferes with, seriously disrupts, or destroys, an electronic system including, but not limited to:
 - (i) an information system; or
 - (ii) a telecommunications system; or
 - (iii) a financial system; or
 - (iv) a system used for the delivery of essential government services; or
 - (v) a system used for, or by, an essential public utility; or
 - (vi) a system used for, or by, a transport system.

(2A) Action falls within this subsection if it:

- (a) is advocacy, protest, dissent or industrial action; and
- (b) is not intended:
 - (i) to cause serious harm that is physical harm to a person; or
 - (ii) to cause a person's death; or
 - (iii) to endanger the life of a person, other than the person taking the action; or
 - (iv) to create a serious risk to the health or safety of the public or a section of the public.

(3) In this Division:

- (a) a reference to any person or property is a reference to any person or property wherever situated, within or outside Australia; and
- (b) a reference to the public includes a reference to the public of a country other than Australia.

100.2 Constitutional basis for offences

(1) This Part applies to a terrorist act constituted by an action, or threat of action, in relation to which the Parliament has power to legislate.

(2) Without limiting the generality of subsection (1), this Part applies to a terrorist act constituted by an action, or threat of action, if:

- (a) the action affects, or if carried out would affect, the interests of:
 - (i) the Commonwealth; or
 - (ii) an authority of the Commonwealth; or
 - (iii) a constitutional corporation; or
- (b) the threat is made to:
 - (i) the Commonwealth; or
 - (ii) an authority of the Commonwealth; or
 - (iii) a constitutional corporation; or



- (c) the action is carried out by, or the threat is made by, a constitutional corporation; or
- (d) the action takes place, or if carried out would take place, in a Commonwealth place; or
- (e) the threat is made in a Commonwealth place; or
- (f) the action involves, or if carried out would involve, the use of a postal service or other like service; or
- (g) the threat is made using a postal or other like service; or
- (h) the action involves, or if carried out would involve, the use of an electronic communication; or
- (i) the threat is made using an electronic communication; or
- (j) the action disrupts, or if carried out would disrupt, trade or commerce:
 - (i) between Australia and places outside Australia; or
 - (ii) among the States; or
 - (iii) within a Territory, between a State and a Territory or between 2 Territories; or
- (k) the action disrupts, or if carried out would disrupt:
 - (i) banking (other than State banking not extending beyond the limits of the State concerned); or
 - (ii) insurance (other than State insurance not extending beyond the limits of the State concerned); or
- (l) the action is, or if carried out would be, an action in relation to which the Commonwealth is obliged to create an offence under international law; or
- (m) the threat is one in relation to which the Commonwealth is obliged to create an offence under international law; or
- (n) the action takes place, or if carried out would take place, outside Australia; or

Division 103—Financing terrorism

103.1 Financing terrorism

- (1) A person commits an offence if:
 - (a) the person provides or collects funds; and
 - (b) the person is reckless as to whether the funds will be used to facilitate or engage in a terrorist act.

Penalty: Imprisonment for life.

Note: Intention is the fault element for the conduct described in paragraph (1)(a). See subsection 5.6(1).

- (2) A person commits an offence under subsection (1) even if the terrorist act does not occur.

- (3) Section 15.4 (extended geographical jurisdiction—category D) applies to an offence against subsection (1).



EXHIBIT AMG 8884k

18 U.S. Code § 241 - Conspiracy against rights

If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured—

They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.

(June 25, 1948, ch. 645, 62 Stat. 696; Pub. L. 90–284, title I, § 103(a), Apr. 11, 1968, 82 Stat. 75; Pub. L. 100–690, title VII, § 7018(a), (b)(1), Nov. 18, 1988, 102 Stat. 4396; Pub. L. 103–322, title VI, § 60006(a), title XXXII, §§ 320103(a), 320201(a), title XXXIII, § 330016(1)(L), Sept. 13, 1994, 108 Stat. 1970, 2109, 2113, 2147; Pub. L. 104–294, title VI, §§ 604(b)(14)(A), 607(a), Oct. 11, 1996, 110 Stat. 3507, 3511.)

Title 18, U.S.C., Section 241 - Conspiracy Against Rights

This statute makes it unlawful for two or more persons to conspire to injure, oppress, threaten, or intimidate any person of any state, territory or district in the free exercise or enjoyment of any right or privilege secured to him/her by the Constitution or the laws of the United States, (or because of his/her having exercised the same).

It further makes it unlawful for two or more persons to go in disguise on the highway or on the premises of another with the intent to prevent or hinder his/her free exercise or enjoyment of any rights so secured.

Punishment varies from a fine or imprisonment of up to ten years, or both; and if death results, or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title or imprisoned for any term of years, or for life, or may be sentenced to death.

Title 18, U.S.C., Section 242 - Deprivation of Rights Under Color of Law

This statute makes it a crime for any person acting under color of law, statute, ordinance, regulation, or custom to willfully deprive or cause to be deprived from any person those rights, privileges, or immunities secured or protected by the Constitution and laws of the U.S.



OENOVIVA



This law further prohibits a person acting under color of law, statute, ordinance, regulation or custom to willfully subject or cause to be subjected any person to different punishments, pains, or penalties, than those prescribed for punishment of citizens on account of such person being an alien or by reason of his/her color or race.

Acts under "color of any law" include acts not only done by federal, state, or local officials within the bounds or limits of their lawful authority, but also acts done without and beyond the bounds of their lawful authority; provided that, in order for unlawful acts of any official to be done under "color of any law," the unlawful acts must be done while such official is purporting or pretending to act in the performance of his/her official duties. This definition includes, in addition to law enforcement officials, individuals such as Mayors, Council persons, Judges, Nursing Home Proprietors, Security Guards, etc., persons who are bound by laws, statutes ordinances, or customs.

Punishment varies from a fine or imprisonment of up to one year, or both, and if bodily injury results or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire shall be fined or imprisoned up to ten years or both, and if death results, or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.



EXHIBIT AMG 88841

JUDICIARY ACT 1903 - SECT 64

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.

CHARTER OF THE UNITED NATIONS ACT 1945

❖ **SECT 2**

Definitions; In this Act:

asset means:

(a) an asset of any kind or property of any kind, whether tangible or intangible, movable or immovable, however acquired; and

(b) a legal document or instrument in any form, including electronic or digital, evidencing title to, or interest in, such an asset or such property, including, but not limited to, bank credits, travellers cheques, bank cheques, money orders, shares, securities, bonds, debt instruments, drafts and letters of credit

CEO, in relation to a Commonwealth entity, means the chief executive officer (however described) of that entity.

Charter of the United Nations means the Charter of the United Nations, done at San Francisco on 26 June 1945 [1945] ATS 1.

Note: The text of the Charter of the United Nations is set out in Australian Treaty Series 1945 No. 1.

Commonwealth entity has the same meaning as in the Public Governance, Performance and Accountability Act 2013.

designated Commonwealth entity means a Commonwealth entity that is specified in an instrument under section 2A.

foreign government entity means:

- (a) the government of a foreign country or of part of a foreign country; or
- (b) an authority of the government of a foreign country; or
- (c) an authority of the government of part of a foreign country. officer of a Commonwealth entity includes:
 - (a) the CEO of the Commonwealth entity; and
 - (b) an employee of the Commonwealth entity; and
 - (c) any other person engaged by the Commonwealth entity, under contract or otherwise, to exercise powers,

or perform duties or functions, of the Commonwealth entity. public international organisation has the meaning given by section 70.1 of the Criminal Code.

State or Territory entity means:

- (a) a State or Territory; or
- (b) an authority of a State or Territory.

UN sanction enforcement law means a provision that is specified in an instrument under subsection 2B(1).

SECT 20

Offence--dealing with freezable assets



Offence for individuals

(1) An individual commits an offence if:

- (a) the individual holds an asset; and
- (b) the individual :
 - (i) uses or deals with the asset; or
 - (ii) allows the asset to be used or dealt with; or
 - (iii) facilitates the use of the asset or dealing with the asset; and
- (c) the asset is a freezable asset; and
- (d) the use or dealing is not in accordance with a notice under section 22.

(2) Strict liability applies to the circumstance that the use or dealing with the asset is not in accordance with a notice under section 22.

Note: For **strict liability**, see section 6.1 of the *Criminal Code*.

(3) It is a defence if the individual proves that the use or dealing was solely for the purpose of preserving the value of the asset.

Note: The individual bears a legal burden in relation to a matter in subsection (3) (see section 13.4 of the *Criminal Code*).

Penalty for individuals

(3A) An offence under subsection (1) is punishable on conviction by imprisonment for not more than 10 years or a fine not exceeding the amount worked out under subsection (3B), or both.

(3B) For the purposes of subsection (3A), the amount is:

- (a) if the contravention involves a transaction or transactions the value of which the court can determine--whichever is the greater of the following:
 - (i) 3 times the value of the transaction or transactions;
 - (ii) 2,500 penalty units; or
 - (c) otherwise--2,500 penalty units.

Offence for bodies corporate

(3C) A body corporate commits an offence if:

- (a) the body corporate holds an asset; and
- (b) the body corporate:
 - (i) uses or deals with the asset; or
 - (ii) allows the asset to be used or dealt with; or
 - (iii) facilitates the use of the asset or dealing with the asset; and
- (d) the asset is a freezable asset; and
- (d) the use or dealing is not in accordance with a notice under section 22.

(3D) An offence under subsection (3C) is an offence of strict liability.

Note: For **strict liability**, see section 6.1 of the *Criminal Code*.

(3E) It is a defence if the body corporate proves that:



- (a) the use or dealing was solely for the purpose of preserving the value of the asset; or
- (b) the body corporate took reasonable precautions, and exercised due diligence, to avoid contravening subsection (3C).

Note: The body corporate bears a legal burden in relation to a matter in subsection (3E) (see section 13.4 of the *Criminal Code*).

Penalty for bodies corporate

- (3F) An offence under subsection (3C) is punishable on conviction by a fine not exceeding:
 - (a) if the contravention involves a transaction or transactions the value of which the court can determine--whichever is the greater of the following:
 - (i) 3 times the value of the transaction or transactions;
 - (ii) 10,000 penalty units; or
 - (b) otherwise--10,000 penalty units.
- (4) Section 15.1 of the *Criminal Code* (extended geographical jurisdiction--category A) applies to an offence against subsection (1) or (3C).

SECT 21

Offence--giving an asset to a proscribed person or entity

Offence for individuals

- (1) An individual commits an offence if:
 - (a) the individual, directly or indirectly, makes an asset available to a person or entity; and
 - (b) the person or entity to whom the asset is made available is a proscribed person or entity; and
 - (c) the making available of the asset is not in accordance with a notice under section 22.
- (2) Strict liability applies to the circumstance that the making available of the asset is not in accordance with a notice under section 22.

Note: For **strict liability**, see section 6.1 of the *Criminal Code*.

Penalty for individuals

- (2A) An offence under subsection (1) is punishable on conviction by imprisonment for not more than 10 years or a fine not exceeding the amount worked out under subsection (2B), or both.
- (2B) For the purposes of subsection (2A), the amount is:
 - (a) if the contravention involves a transaction or transactions the value of which the court can determine--whichever is the greater of the following:
 - (i) 3 times the value of the transaction or transactions;
 - (ii) 2,500 penalty units; or
 - (b) otherwise--2,500 penalty units.

Offence for bodies corporate

- (2C) A body corporate commits an offence if:
 - (a) the body corporate, directly or indirectly, makes an asset available to a person or entity; and
 - (b) the person or entity to whom the asset is made available is a proscribed person or entity; and
 - (c) the making available of the asset is not in accordance with a notice under section 22.
- (2D) An offence under subsection (2C) is an offence of strict liability.



Note: For ***strict liability*** , see section 6.1 of the *Criminal Code* .

(2E) It is a defence if the body corporate proves that it took reasonable precautions, and exercised due diligence, to avoid contravening subsection (2C).

Note: The body corporate bears a legal burden in relation to a matter in subsection (2E) (see section 13.4 of the *Criminal Code*).

Penalty for bodies corporate

(2F) An offence under subsection (2C) is punishable on conviction by a fine not exceeding:

(a) if the contravention involves a transaction or transactions the value of which the court can determine--whichever is the greater of the following:

(i) 3 times the value of the transaction or transactions;

(ii) 10,000 penalty units; or

(b) otherwise--10,000 penalty units.

(3) Section 15.1 of the *Criminal Code* (extended geographical jurisdiction--category A) applies to an offence against subsection (1) or (2C) .

ANNEXURE 1

INTERNATIONAL CERTIFIED BILL OF EXCHANGE (UNCITRAL & UNIFORM COMMERCIAL CODE)



//ISIN: AU0000023194//CFI: DCZSFB//FISN: OENOVIVA/ BEX 20221001 GTD FM BR//
//LEI: 984500957DB10F0T4B11//CIK: 0001872362//ATRC1001H-44193900-1669// O-19446//

Serial N°: 55.00346/25

PURSUANT TO AND DRAWN IN ACCORDANCE WITH ARTICLE 3 OF THE UNIFORM COMMERCIAL CODE AND WITH THE FINAL ARTICLES OF THE UNCITRAL CONVENTION IN EFFECT ON THE DATE HEREOF REF; RATIFIED CONVENTION ARTICLES, 1-7, 11, 12, 13, 46-3, 47-4(C), 5 WITH VALUE OF:

EURO €1,002,183,000.00

ISSUE DATE: 13TH JANUARY 2025; AT RESERVE BANK BUILDING, LEVEL 6, 111 MACQUARIE ST., HOBART, AUST
MATURITY DATE: 14TH JANUARY 2025 & EXTENSIONS AS ADVISED.

ORIGINAL PRIVATE BANK NOTE

GUARANTEED LEGAL TENDER OBLIGATION OF THE CORPORATE COMMONWEALTH OF AUSTRALIA

LEGAL TENDER FOR ALL DEBTS, PUBLIC CHARGES, TAXES AND DUES PAYABLE, WITHOUT DEDUCTIONS FOR AND FREE OF ANY TAXES, IMPOST, LEVIES OR DUTIES/ PRESENT OR FUTURE OF ANY NATURE; PAYMENT TO BE MADE IN EURO CURRENCY.

PRESENT DIRECTLY TO THE COLLECTING PARTY WITH DOCUMENTS, ACCEPTANCE FOR HONOUR TO CREDIT ON SIGHT.
WE HEREBY UNCONDITIONALLY GUARANTEE PAYMENT ON THE MATURITY DATE WITH FULL RESPONSIBILITY.

CREDIT UPON SIGHT TO THE PAYEE: MAYMONT ENERGY BRASIL LTDA, BENEFICIARY IBAN: BR9730306294000500004292570C1 HELD THROUGH BTG ACCOUNT WITH JP MORGAN FRANKFURT SWIFT CODE: BPABRRJ, ACCOUNT: 6231431278, BANK NAME: BANCO BTG PACTUAL S.A. CORRESPONDING BANK SWIFT: CHASDEFX BANK NAME: JP MORGAN FRANKFURT, COUNTRY: GERMANY

DRAWEE/ACCEPTOR: SECRETARY TO THE TREASURY (AUSTRALIA) (LIQUIDATOR & MANAGING CONTROLLER APPOINTED), SECRETARY TO THE RESERVE BANK OF AUSTRALIA (LIQUIDATOR & MANAGING CONTROLLER APPOINTED) CASH AT CALL ACCOUNT NUMBER: 887754439 SWIFT: RSBKAU2SXXX

CREDIT RATING OF DRAWER/ DRAWEE/ACCEPTOR: MOODY'S: AAA / STANDARD & POOR'S: AAA

THROUGH LENS LEGIS AUSTRALIAN CITIZEN'S PUBLIC TRUST:

DRAWER: OENOVIVA CAPITAL RESOURCES, ISIN: AU0000023194 DRAWN PURSUANT TO RESOLUTION OF BOARD OF TRUSTEES OF RESERVE BANK BUILDING LEVEL 6, 111 MACQUARIE STREET, HOBART, TASMANIA, AUSTRALIA, 7000

UNCITRAL & UNIFORM COMMERCIAL CODE: CERIFIED BILL OF EXCHANGE; PRESENTED FOR ACCEPTANCE ON DEMAND

CREDIT UNCONDITIONALLY TO THE ORDER OF THE DRAWER: €1,002,183,000.00

IN THE SUM CERTAIN OF: ONE BILLION TWO HUNDRED AND ONE HUNDRED EIGHTY-THREE THOUSAND EURO EXACTLY.

FOR VALUE RECEIVED: SEALED FOR ALL EQUALS

[Signature]
(SIGNATURE)

DAE HUNG SO, GLOBAL PRESIDENT, C.E.O., AND P.O.A. THUMB PRINT

THE DRAWER/THE DRAWEE/THE ACCEPTOR

SUI JURIS WITH FULL RESPONSIBILITY

On this 13th Day of JAN, 2025 before me

Notary Public, the person named hereto did personally appear Dae Hung So, verified to me as Global President, C.E.O., and P.O.A. of the Drawer/the Drawee/the Acceptor, whose registration and existence was proved to me and based on satisfactory evidence, to be the sovereign citizen and/or person whose name is subscribed to be within the Certification hereto. WITNESSED BY MY HAND AND OFFICIAL SEAL HERETO:

SIGNATURE:

Cindy Figuerasema

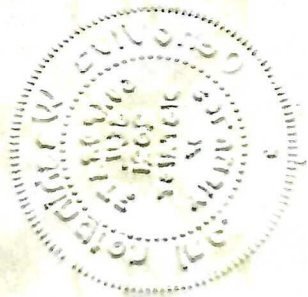
SPECIAL INSTRUCTIONS (TREASURY CONTROL SYSTEM-OFFSET ACCOUNT)

1. CASH ITEM
2. THIS DRAFT OF BANKABLE PAPER IS A GUARANTEED AS A CASH OBLIGATION OF THE COMMONWEALTH OF AUSTRALIA
3. THIS CERTIFIED BILL OF EXCHANGE INSTRUMENT IS CALLABLE, ASSIGNABLE, TRANSFERABLE, DIVISIBLE AND NEGOTIABLE





**THIS SIDE OF THIS UNCITRAL
INTERNATIONAL CERTIFIED BILL OF
EXCHANGE IS INTENTIONALLY LEFT
BLANK**



OenoViva Global, OenoViva Capital Resources, OenoViva Business Systems, OenoViva Hand Crafting, OenoViva Artisans,
Cryptocurrencies: **VIVA, VIVA2, VIVACOIN**; Channel: **VIVACASH**; ISIN: AU0000023194, LEI: 984500957DB10F0T4B11, ABN: 42 388 204 496, CIK: 0001872362
SWIFT USER ID CODE: O-19446. AUSTRAC: ATRC1001H-44193900-1669 **Australian People Future Fund**; LEI: 984500914484J1F7PE95, ABN: 26 317 275 322
GLOBAL HEAD OFFICE; Level 29, Olaya Towers Tower B, Intersection Of Olaya Street & Mohammed Bin Abdul-Aziz Street, Riyadh 11523 Saudi Arabia;
Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong **France**: 1 impasse Cadet de Vaux 95130 Franconville, France
Korea: 4F-4052, 14, Hangeulbiseok-ro 24-gil, Nowon-gu, Seoul, Republic of Korea; **Vietnam**: Suite 103, 140 Nguyen Van Thu Street, District 1, Ho Chi Minh, Vietnam
Australia: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000
United State of America: 1015 15th ST NW #1000 Washington DC, 20005 USA
Email: ang@betterworldfuturefund.org
Fax: 61-2-9167-7145; Phone: +61-450-831-708
www.oenoviva-capital-resources.com www.vivacoin.com www.carbonhelix.net www.betterworldfuturefund.org www.thecommonwealth.org



OENOVIVA

CERTIFICATION

DATE: MONDAY, 13 JANUARY 2025

TO: WHOM IT MAY CONCERN

RE: UNCITRAL & UNIFORM COMMERCIAL CODE, ARTICLE 3: CERTIFIED BILL OF EXCHANGE; // ISIN: AU0000023194 // CFI: DCZSFB // FISN: OENOVIVA/ BEX 20221001 GTD FM BR // // LEI: 984500957DB10F0T4B11 // CIK: 0001872362 // ATRC1001H: 44193900-1669 // O-19446 // SN: 55.00346/25; WITH FACE VALUE €1,002,183,000.00 DRAWN AGAINST CASH CALL ACCOUNT NUMBER: 887 754 439 HELD WITH RESERVE BANK OF AUSTRALIA. ("THE INSTRUMENT")

We, OenoViva Capital Resources (the "Drawer/Grantor/Guarantor/Issuer"), herewith certify with full responsibility that the Instrument is issued pursuant to our Banking Indenture, we certify that the Instrument has been drawn with full responsibility against the CASH CALL ACCOUNT NUMBER: 887 754 439 held with the Reserve Bank of Australia by the Drawer/Grantor/Guarantor/Issuer pursuant to Article 3 of the Uniform Commercial Code, Resolution 2200A (XXI) of 16 December 1966, Resolution 2205 (XXI) of 17 December 1966, Resolution 52/158 of 16 December 1997 and Resolution 68/107 of 16 December 2013 of the United Nations General Assembly, the Banking Act 1959 (AU), the Banking Regulations Act 1966 (AU), the Bills of Exchange Act 1909 (AU) & 1882 (UK), the Payment Systems Regulation Act 1998 (AU) and the UNCITRAL Convention on Bills of Exchange & Promissory Notes – 1988 (UN).

We certify the Audited credit value of the balance sheet as Cash as of 31st May 2022 is \$67.423 X 10¹⁰² (Australian Dollars) as subsequently escalated in accordance with law to see as M_0 cash receivable, not including property, plant equipment, intellectual property or any other asset class as set out in the AUDITED Income Tax Return for the period Year Ending 30th June 2021 and AUDITED Monthly Economic Activity Statements lodged for the Month ending 31st January 2022 as undisputed Common Law Notices to Admit Facts and Demands for Payment served upon the Attorneys General of the Commonwealth, the States & the Territories of Australia, agents, employees, servants, licensees, delegates, contractors and otherwise of **The Crown (Liquidator & Managing Controller Appointed)** 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 The Crown (wherever located in the territory of the world), the Commonwealth, the States and Territories of Australia and we hereby provide this consent in writing to Registration of a Personal Property Security Interest over the assets of the Guarantor/Issuer in accordance with the provisions of Cross Border Insolvency Model Law and the Uniform Commercial Code over the assets that are the subject of the Credit Balance Sheet of OenoViva Capital Resources. We hereby UNCONDITIONALLY GUARANTEE payment on the maturity date with FULL RESPONSIBILITY. The Instrument is a Callable Instrument that is Assignable, Transferable, Divisible and Negotiable.

THE DRAWER/THE DRAWEE/ACCEPTOR
AUTHORISED SIGNATORY, **DAE HUNG SO**
GLOBAL PRESIDENT, C.E.O., P.O.A. OF
MANAGING CONTROLLER/LIQUIDATOR OF
THE CROWN: CROWN ATTORNEY GENERAL
UN ATTORNEY GENERAL.

WITNESS & ACKNOWLEDGEMENT

AT:

On this 13th Day of JAN, 2025 before me

Notary Public, the person named hereto did personally appear Dae Hung So, verified to me as Global President, C.E.O., and P.O.A. of the Drawer/the Drawee/the Acceptor, whose registration and existence was proved to me and based on satisfactory evidence, to be the sovereign citizen and/or person whose name is subscribed to be within the Certification hereto. WITNESSED BY MY HAND AND OFFICIAL SEAL HERETO:

SIGNATURE



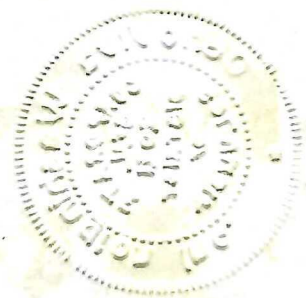
THIS DOCUMENT AND THE DOCUMENTS ATTACHED HERETO ARE INTENDED FOR THE USE OF THE ADDRESSEE ONLY, THEY CONTAIN INFORMATION THAT IS PRIVILEGED AND CONFIDENTIAL. IF YOU ARE NOT THE INTENDED RECIPIENT OR AUTHORISED AGENT THEREOF, YOU ARE NOTIFIED THAT ANY DISSEMINATION OF INFORMATION REGARDING THESE DOCUMENTS IS STRICTLY PROHIBITED

OenoViva Global, OenoViva Capital Resources, OenoViva Business Systems, OenoViva Hand Crafting, OenoViva Artisans, Cryptocurrencies: VIVA, VIVA2, VIVACOIN: Channel; VIVACASH: ISIN: AU0000023194, LEI: 984500957DB10F0T4B11, ABN: 42 388 204 496, CIK: 0001872362 SWIFT USER ID CODE: O-19446. AUSTAC: ATRC1001H-44193900-1669 Australian People Future Fund; LEI: 984500914484J1F7PE95, ABN: 26 317 275 322
GLOBAL HEAD OFFICE: Level 29, Olaya Towers Tower B, Intersection Of Olaya Street & Mohammed Bin Abdul-Aziz Street, Riyadh 11523 Saudi Arabia;
Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong **France:** 1 impasse Cadet de Vaux 95130 Franconville, France
Korea: 4F-4052, 14, Hangeulbiseok-ro 24-gil, Nowon-gu, Seoul, Republic of Korea; **Vietnam:** Suite 103, 140 Nguyen Van Thu Street, District 1, Ho Chi Minh, Vietnam
Australia: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000
United State of America: 1015 15th ST NW #1000 Washington DC, 20005 USA
Email: amg@betterworldfuturefund.org
Fax: 61-2-9167-7145; Phone: +61-450-831-708
www.oenoviva-capital-resources.com www.vivacoin.com www.carbonhelix.net www.betterworldfuturefund.org www.thecommonwealth.org





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OenoViva Global, OenoViva Capital Resources, OenoViva Business Systems, OenoViva Hand Crafting, OenoViva Artisans,
Cryptocurrencies: **VIVA, VIVA2, VIVACOIN**; Channel; **VIVACASH**: ISIN: AU0000023194, LEI: 984500957DB10F0T4B11, ABN: 42 388 204 496, CIK: 0001872362
SWIFT USER ID CODE: O-19446. AUSTRAC: ATRC1001H-44193900-1669 **Australian People Future Fund**; LEI: 984500914484J1F7PE95, ABN: 26 317 275 322
GLOBAL HEAD OFFICE; Level 29, Olaya Towers Tower B, Intersection Of Olaya Street & Mohammed Bin Abdul-Aziz Street, Riyadh 11523 Saudi Arabia;
Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong **France**: 1 impasse Cadet de Vaux 95130 Franconville, France
Korea: 4F-4052, 14, Hangeulbiseok-ro 24-gil, Nowon-gu, Seoul, Republic of Korea; **Vietnam**: Suite 103, 140 Nguyen Van Thu Street, District 1, Ho Chi Minh, Vietnam
Australia: Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart, TAS, 7000
United State of America: 1015 15th ST NW #1000 Washington DC, 20005 USA
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Fax: 61-2-9167-7145; Phone; +61-450-831-708
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ANNEXURE 2

WEDNESDAY, 14 AUGUST 2024

PROCEDURE FOR RECOGNITION AND TRANSFER OF VALUE FOR UNCITRAL AND UNIFORM COMMERCIAL CODE M0 INTERNATIONAL BILL OF EXCHANGE OR ALTERNATIVELY THE UNCITRAL AND UNIFORM COMMERCIAL CODE M0 INTERNATIONAL DEPOSITORY CASHIERS' CHEQUE RECEIVED BY FAX, EMAIL OR HARD COPY COURIER.

PREAMBLE

AMG 8126 OenoViva (USA) Working Capital Trust; Office of Foreign Asset Control License Application Summary 14.06.2024 is evidence of availability of Funds to create Regional Working Capital Trusts for the purpose of Refinancing the International Monetary System and payment of capital (ANNEXURE 1) from the Primary Account held with the Reserve Bank of Australia (Liquidator and Managing Controller Appointed) ABN 78 837 313 084 and 52 548 550 246 ("**THE RBA**"), of The Andrew Garrett Family Irrevocable Living Trust established 28th February 1981, as varied, ABN 42 388 204 496 trading as OenoViva Capital Resources.

Due to the failure of the RBA to provide Depository Access Numbers in response to my instruction dated 10th June 2024¹ Dynamic Capital Bank holds stored value as Nostro (Mirrored) Accounts and is limited to transferring stored value by Paper Instrument under the UNCITRAL Convention on Bills of Exchange and Promissory Notes that the United States of America is signatory to pursuant to International Securities Identification Number (ISIN) AU0000023194 identifying OenoViva Capital Resources and Securities Exchange Commission Registration CIK: 0001872362 under US Securities Law. Financial Reports are lodged with AUSTRAC Account Number 100813420 and AUSTRAC Profile ATRC1002H-51343287-8085.

Pursuant to the Ten Enactments all Crown Accounts Globally are my personal Hereditary property along with the operation of s61 of *the Commonwealth of Australia Constitution Act 1901* (UK) which became my undisputed personal property on the 1st of June 2019 which relevantly sets out:

51 Legislative powers of the Parliament

The Parliament shall, subject to this Constitution, have power¹² to make laws for the peace, order, and good government of the Commonwealth with respect to:

- (i) trade and commerce with other countries, and among the States;*
- (ii) taxation; but so as not to discriminate between States or parts of States;*

.....

- (iv) borrowing money on the public credit of the Commonwealth;*

.....

¹ AMG 8109; HCMP-1855-2022; NSD-741-2023; DCCRM-0073-2019; re MANUAL DOWNLOADS OF STORED VALUE AND ORDER TO PROVIDE DANs, PANs AND SANs

OENOVIVA GLOBAL, OENOVIVA CAPITAL RESOURCES, OENOVIVA BUSINESS SYSTEMS, OENOVIVA HAND CRAFTING, OENOVIVA ARTISANS, BETTER WORLD FUTURE FUND, OUR GREEN PLANET, PEARL COAST PRAWNS, IRON BOOMERANG, OFFICE OF THE CROWN ATTORNEY GENERAL
Cryptocurrencies: VIVA, VIVA2, VIVACOIN, VIVACASH

ISIN: AU0000023194, LEI: 984500957DB10F0T4B11, ABN: 42 388 204 496, CIK: 0001872362 **Better World Future Fund**; LEI: 984500914484J1F7PE95, ABN: 26 317 275 322

GLOBAL HEAD OFFICE: C/- AL NAKHLAH ISLAND INVESTMENT COMPANY/ OENOVIVA CAPITAL RESOURCES STRATEGIC PARTNERSHIP,

C4R4+42R, Prince Mohammed Street, Al Souq, Dammam Eastern Province 23322, Saudi Arabia

Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong

Phone; +61 1300 OENOVIVA (6366 8482)

Washington: 1015 15th ST NW #1000 Washington DC, 20005 USA

Email: amg@betterworldfuturefund.org ; oenoviva@gmail.com

www.oenoviva-capital-resources.com www.vivacoin.org www.carbonhelix.net www.betterworldfuturefund.org

<https://thecommonwealth.org/>



OENOVIVA



(xii) currency, coinage, and legal tender;(xiii) banking, other than State banking; also State banking extending beyond the limits of the State concerned, the incorporation of banks, and the issue of paper money;

.....

(xvi) bills of exchange and promissory notes;

61 Executive power

The executive power of the Commonwealth is vested in the Queen and is exercisable by the Governor-General as the Queen's representative and extends to the execution and maintenance of this Constitution, and of the laws of the Commonwealth.

The Reserve Bank of Australia Act 1959 (AU) provides

74 Head office

(1) The head office of the Bank shall be at Sydney in the State of New South Wales.

75 Agents etc.

In the exercise of its powers and the performance of its functions, the Bank may:

- (a) establish branches and agencies at such places, whether within or beyond Australia, as the Bank thinks fit;*
- (b) arrange with a person to act as agent of the Bank in any place, whether within or beyond Australia; and*
- (c) act as the agent of an ADI carrying on business within or beyond Australia.*

76 Attorney of Bank

The Bank may, by instrument under its seal, appoint a person (whether in Australia or in a place beyond Australia) to be its attorney and a person so appointed may, subject to the instrument, do any act or execute any power or function which he or she is authorized by the instrument to do or execute.

77 Guarantee by Commonwealth

The Commonwealth is responsible for the payment of all moneys due by the Bank ~~but nothing in this section authorizes a creditor or other person claiming against the Bank to sue the Commonwealth in respect of his or her claim.~~²

There are Four principal STEPS to validly recognise value in the accounts of Receiving Banks as custodians of stored value for the benefit of Payees and registration of valid Personal Property Security Interests on the District of Columbia Registry of Deeds (see Example at Annexure 2)

² Deleted by me by exercise of s61 of the Constitution and as Liquidator and Managing Controller Appointed.



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PROCEDURE STEP 1

Undertake due diligence on bona fides of stored value held by the Sending Bank as Custodian of Stored Value held in Nostro Accounts on behalf of the Beneficiaries by Dynamic Capital Bank as validly registered with Australian Taxation Office and AUSTRAC.

PROCEDURE STEP 2

Establish Custodian Account and Transaction Accounts for the Payee Beneficiary expressed on the UNCITRAL and UNIFORM COMMERCIAL CODE M0 International Bill of Exchange or Alternatively the UNCITRAL and UNIFORM COMMERCIAL CODE M0 International Depository Cashiers' Cheque receive by Fax, Email or Hard Copy Courier.

PROCEDURE STEP 3

Accept delegation from the Liquidator and Managing Controller Appointed to act as Attorney and/or Agent of THE RBA to access the International Monetary System Servers with approval from the relevant Central Bank.

PROCEDURE STEP 4

Confirm Lodgment of AUSTRAC Financial Transaction Report.

PROCEDURE STEP 5

Enter the Face Value of the Deposit into the International Monetary System Servers thereby increasing the Total Value of the International Float under the account details of the Transaction Account established and held with the Receiving Bank.

ALTERNATIVE PROCEDURE STEP 5

Seek approval from the relevant Central Bank to directly download from accounts held by the RBA, the Bank of England or any other Central Bank controlled by the Crown (Liquidator and Managing Controller Appointed) under the indemnities enjoyed by a Trustee of a Trust against the Assets of the Trust registered as Personal Property Security Interests on the District of Columbia Registry of Deeds and/or otherwise on the Territory National Security Register.



OENOVIVA



ANNEXURE 1

**INTERNATIONAL
CERTIFIED CASHIERS' CHEQUE
(UNCITRAL & UNIFORM COMMERCIAL CODE)**

//ISIN: AU0000023194//CFI: DCZSFB//FISN: OENOVIVA/ BEX 20221001 GTD FM BR//
//LEI: 984500957DB10F0T4B11//CIK: 0001872362//ATRC1001H1-44193900-1659// O-19446//

Serial N°: 1.02001/22

PURSUANT TO AND DRAWN IN ACCORDANCE WITH ARTICLE 3 OF THE UNIFORM COMMERCIAL CODE AND WITH THE FINAL ARTICLES OF THE UNCITRAL CONVENTION IN EFFECT ON THE DATE HEREOF RE: RATIFIED CONVENTION ARTICLES 1-7, 11, 12, 13, 46-3, 47-4(C), 5 WITH VALUE OF:

UNITED STATES DOLLARS \$1,000,000,000,000,000,000 exactly

ISSUE DATE: 16th AUG. 2022; AT RESERVE BANK BUILDING, LEVEL 6, 111 MACQUARIE STREET, HOBART, AUSTRALIA
MATURITY DATE: 16th AUGUST 2022

ORIGINAL PRIVATE BANK NOTE

GUARANTEED LEGAL TENDER OBLIGATION OF THE CORPORATE COMMONWEALTH OF AUSTRALIA
LEGAL TENDER FOR ALL DEBTS, PUBLIC CHARGES, TAXES AND DUES PAYABLE, WITHOUT DISCOUNTS FOR ANY FEE OR ANY TAXES, IMPORT, LEVIES OR DUTIES/ PRESENT OR FUTURE OF ANY NATURE; PAYMENT TO BE MADE IN EUROPEAN CURRENCY
PRESENT DIRECTLY TO THE COLLECTING PARTY WITH DOCUMENTS, ACCEPTANCE FOR HONOUR TO CREDIT ON DEMAND
WE HEREBY UNCONDITIONALLY GUARANTEE PAYMENT ON THE MATURITY DATE WITH FULL RESPONSIBILITY.

CREDIT UPON SIGHT TO THE PAYEE: OENOVIVA WASHINGTON INC. AS TRUSTEE FOR THE OENOVIVA (USA) WORKING CAPITAL TRUST OR ENDORSEE AT THE DISCRETION OF THE PAYEE PURSUANT TO INSTRUCTIONS IN WRITING UNDER POWER OF ATTORNEY.

DRAWEE/ACCEPTOR: SECRETARY TO THE TREASURY (AUSTRALIA) (LIQUIDATOR & MANAGING CONTROLLER APPOINTED), SECRETARY TO THE RESERVE BANK OF AUSTRALIA (LIQUIDATOR & MANAGING CONTROLLER APPOINTED) CASH AT CALL ACCOUNT NUMBER: 887754439 SWIFT: RSBKAU2SXXX

CREDIT RATING OF DRAWER/ DRAWEE/ACCEPTOR: Moody's: AAA / STANDARD & POOR'S: AAA THROUGH LENS LEGIS AUSTRALIAN CITIZEN'S PUBLIC TRUST.

DRAWER: DYNAMIC CAPITAL BANK™, LICENSE NO: 000538443 DRAWN PURSUANT TO RESOLUTION OF BOARD OF TRUSTEES OF RESERVE BANK BUILDING LEVEL 6, 111 MACQUARIE STREET, HOBART, TASMANIA, AUSTRALIA, 7000 & LUXEMBOURG: RUE JEAN PIREY L-2350, LUXEMBOURG, GRAND DUCHY OF LUXEMBOURG 81015 15TH ST NW #1000 WASHINGTON DC, 20005 USA

UNCITRAL & UNIFORM COMMERCIAL CODE: CERTIFIED CASHIERS' CHEQUE; PRESENTED FOR ACCEPTANCE ON DEMAND

CREDIT UNCONDITIONALLY TO THE ORDER OF THE DRAWER: UNITED STATES DOLLARS \$1,000,000,000,000,000,000

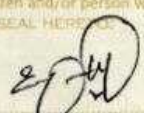
IN THE SUM CERTAIN OF: ONE SEVEN HUNDRED AND NO/100 THOUSAND DOLLARS

FOR VALUE RECEIVED: SEALED

(SIGNATURE)      

DAE HUNG SO, GLOBAL PRESIDENT, C.E.O., and P.O.A. of THE DRAWER/ THE DRAWEE/ THE ACCEPTOR
SUI JURIS WITH FULL RESPONSIBILITY
On this 16th Day of AUG, 2022 before me

Notary Public, the person named hereto did personally appear Dan Hung So, verified to me as Global President, C.E.O., and P.O.A. of the Drawer/the Drawee/the Acceptor, whose registration and existence was proved to me and based on satisfactory evidence, to be the sovereign citizen and/or person whose name is subscribed to be within the Certification hereto. WITNESSED BY ME AND OFFICIAL SEAL HERETO.

MOHSIN SHAKEEL
NOTARY PUBLIC STATE OF MARYLAND
My Commission Expires May 17, 2026

SIGNATURE: _____

SPECIAL INSTRUCTIONS (TREASURY CONTROL SYSTEM-OFFSET ACCOUNT)

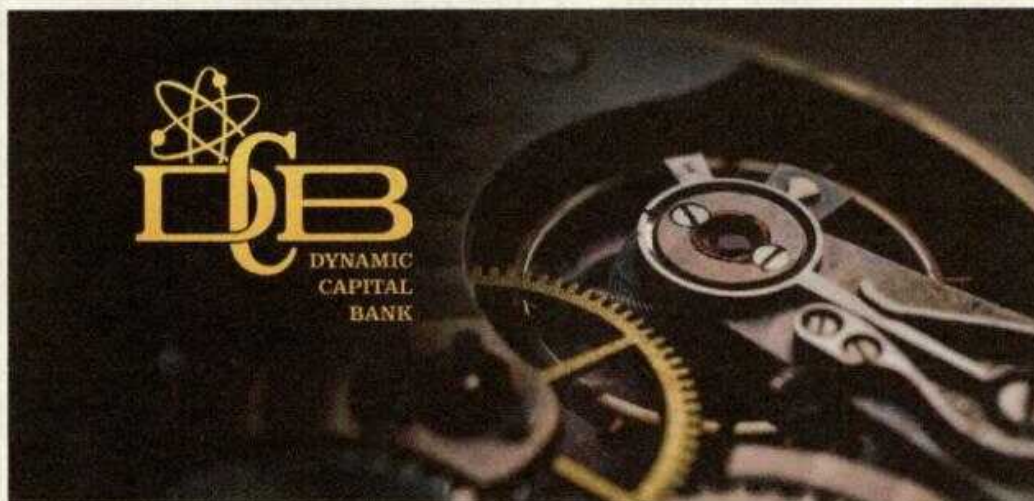
- CASH ITEM PROVIDED ELECTRONIC FUNDS TRANSFER ONLY
- THIS DRAFT OF BANKNOTE/PAPER IS A GUARANTEE AS A DEBT OBLIGATION OF THE COMMONWEALTH OF AUSTRALIA
- UCC: 1-401 MUST REMAIN ATTACHED
- SEE ATTACHED INFORMATION MEMORANDUM OF LAW INCORPORATED FOR REFERENCE
- THIS OFFICIAL CASHIERS' CHEQUE IS AN OATH-BINDING, UNREVERSABLE, CREDITABLE AND NON-NEGOTIABLE



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UNIFORM COMMERCIAL CODE
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Dynamic Capital Bank: Banque Capital Dynamique, Dynamic Legal Resources, Dynamic Commercial & Workforce Solutions
Cryptocurrencies: VIVA, VIVA2, VIVACOIN: Channel VIVACASH: BIC: ACDY3333, L.E.I. 964500951001001011, A.B.N. 42 361 204 406, C.I.K. 00018 2362
SWIFT USER ID CODE: 0154666 AUSTRAL: ATRC100114-441539001607 Australian People Future Fund: L.E.I. 964500951001001011, A.B.N. 28 311 275 322
Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong Fax: +852-27145-7145; Phone: +1-833-DCRBANK (toll-free 1-833-322-2650)
Luxembourg: Rue Jean Piro 1, 2359 Luxembourg, Grand Duchy of Luxembourg; France: 1 impasse Cader de Vaux 35150 Francfortville, France
Korea: #1-4052, 16, Hangeulbiseob-ro 24-gil, Nowon-gu, Seoul, Republic of Korea; Vietnam: Suite 103, 140 Nguyen Van Thu Street, District 1, Ho Chi Minh, Vietnam
Australia: Level 6, Reserve Bank Building, 111 Macquarie Street, Sydney, NSW, 2000
United State of America: 1015 15th St, NW #1000 Washington DC, 20005 USA
Email: admin@dynamiccapitalbank.com
Email: admin@banque.capital-dynamique.com

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Dynamic Capital Bank; Banque Capital Dynamique; Dynamic Legal Resources; Dynamic Commercial & Workforce Solutions
Cryptocurrencies: VIVA, VIVA2, VIVACOIN; Channel: VIVACASH; ISIN: AU00002A1094; LEE: 964500057EB0FF01011; AEN: 42 544 294 496; CIB: 0001872002
SWIFT (ISO 9122) CODE: CO19440; AUSTRIA: ATRC00010441900001000 Australian People Future Fund; CIB: 9645000144840107P505; AIN: 26 317 275 922
Hong Kong: Level 19, Two International Finance Centre, 8 Finance Street, Central, Hong Kong; Fax: +852-9167-7145; Phone: +1-833-DCBANK or +1-833-822-2650
Luxembourg: Rue Jean-Pierre I, 2350 Luxembourg Grand Duchy of Luxembourg; France: 1 Impasse Cadet de Vaux 95100 Franceville, France
Korea: 4F-4032, 14, Hangeulbong-ro 24-gil, Nowon-gu, Seoul, Republic of Korea; Vietnam: Suite 103, 740 Nguyen Van Thu Street, District 1, Ho Chi Minh, Vietnam
Australia: Level 4, Rectors Bank Building, 331 Macquarie Street, Hobart, TAS, 7000; Email: advising@dynamic-capital-bank.com
United State of America: 1015 11th ST NW #1000 Washington DC, 20005 USA; Email: advising@banque.capital-dynamique.com

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ANNEXURE 2

Doc #: 2021019818

02/12/2021 02:21 PM

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional)				
B. E-MAIL CONTACT AT FILER (optional)				
C. SEND ACKNOWLEDGMENT TO: (Name and Address)				
Tax Law Office of Jay Kim 23121 Verdugo Dr. Ste 103 Laguna Hills CA 92653				

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here ☐ and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME					
OenoViva Capital Resources ABN 42 388 204 496					
OR	1b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY
Level 6, Reserve Bank Building, 111 Macquarie Street		Hobart, Tasmania		7000	AUS

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here ☐ and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME					
OenoViva Capital Resources ABN 42 388 204 496					
OR	2b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY
Level 19, Two International Finance Centre 8 Finance St		Central, Hong Kong	HK		PRC

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME					
Mutiar Bersaudara Semesta, PT					
OR	3b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY
Jelan.Prof.Dr. Seopomo No 231,Block D No15		JAKARTA	SL	70209	IND

4. COLLATERAL: This financing statement covers the following collateral:

All assets and undertakings of the Debtors with Balance Sheet domiciled for Tax Purposes in the jurisdiction of Hong Kong including interests in Real Estate, Intellectual Property, Real Property, Choses in Action against any person, Moneys held in Accounts, Receivables, VIVA & VIVA 2 Stellar Digital Tokens, Negotiable Instruments and Fiat Currency of any Country, anything of value, Rights and Moneys admitted to be owed arising from Common Law Notices to Admit Facts, Liability, Indebtedness and Demands for Payment filed and served on Tribunals, Courts of Law, The Crown and The Crown's Employees, Officers, Agents, Servants, Delegates, Licensees, Related Entities and Contractors (together hereinafter "The Crown (Managing Controller Appointed)"), including (but not limited to) the Attorneys General of the United Kingdom, Commonwealth, States and the Territories of Australia secured by equitable and statutory charge over all assets and undertakings of The Crown & the Commonwealth, the States and Territories of Australia, wheresoever located in the territory of world the subject of Notice of Seizure of Collateral/Notice of Crystallisation of Charges/Appointment of Managing Controller dated 1st June 2019, Notice of Appointment as Liquidator dated 14th August 2020 drawn by the Drawer of UNCITRAL International Bill of Exchange ISIN: AU0000023194/ CFI: DCZSFB/ FISN: OENOVIVA/BEX 20221001 GTD FM BR/ SN:44.00116/19 ("The Instrument") with Face Value E 50,000,000,000.00 (Fifty Billion Euro)

5. Check only if applicable and check only one box: Collateral is ☒ held in a Trust (see UCC1Ad, item 17 and Instructions) ☐ being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box: ☐ Public-Finance Transaction ☐ Manufactured-Home Transaction ☐ A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box: ☐ Agricultural Lien ☐ Non-UCC Filing

7. ALTERNATIVE DESIGNATION (if applicable): ☐ Lessee/Lessor ☐ Consignee/Consignor ☐ Seller/Buyer ☐ Bailee/Bailor ☐ Licensee/Licensor

8. OPTIONAL FILER REFERENCE DATA:

IBOE; ISIN: AU0000023194/ CFI: DCZSFB/ FISN: OENOVIVA/BEX 20221001 GTD FM BR/ SN: 44.00116/19

FILING OFFICE COPY — UCC FINANCING STATEMENT (Form UCC1) (Rev. 04/20/11)

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT ADDENDUM

FOLLOW INSTRUCTIONS

9. NAME OF FIRST DEBTOR: Same as line 1a or 1b on Financing Statement; if line 1b was left blank because Individual Debtor name did not fit, check here ☐				
9a. ORGANIZATION'S NAME OenoViva Capital Resources ABN 42 388 204 496				
OR				
9b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX				
THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY				
10. DEBTOR'S NAME: Provide (10a or 10b) only <u>gog</u> additional Debtor name or Debtor name that did not fit in line 1b or 2b of the Financing Statement (Form UCC1) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name) and enter the mailing address in line 10c:				
10a. ORGANIZATION'S NAME				
OR				
10b. INDIVIDUAL'S SURNAME Garrett INDIVIDUAL'S FIRST PERSONAL NAME Andrew Morton INDIVIDUAL'S ADDITIONAL NAME(S)/INITIAL(S) as representative of Corporate Australia (Liquidator and Managing Controller Appointed) SUFFIX				
10c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
Level 6, Reserve Bank Building, 111 Macquarie Street		Hobart, Tasmania		7000
COUNTRY AUS				
11. ☐ ADDITIONAL SECURED PARTY'S NAME <u>or</u> ☐ ASSIGNOR SECURED PARTY'S NAME: Provide only <u>gog</u> name (11a or 11b)				
11a. ORGANIZATION'S NAME				
OR				
11b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S) SUFFIX	
11c. MAILING ADDRESS		CITY	STATE	POSTAL CODE COUNTRY

12. ADDITIONAL SPACE FOR ITEM 4 (Collateral):

13. ☐ This FINANCING STATEMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS (if applicable):	14. This FINANCING STATEMENT: ☐ covers timber to be cut ☐ covers as-extracted collateral ☐ is filed as a fixture filing
15. Name and address of a RECORD OWNER of real estate described in item 16 (if Debtor does not have a record interest):	16. Description of real estate:

17. MISCELLANEOUS:



OENOVIVA



UCC FINANCING STATEMENT ADDENDUM

FOLLOW INSTRUCTIONS

9. NAME OF FIRST DEBTOR: Same as line 1a or 1b on Financing Statement; if line 1b was left blank because Individual Debtor name did not fit, check here ☐

9a. ORGANIZATION'S NAME

OenoViva Capital Resources ABN 42 388 204 496

OR
9b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME

ADDITIONAL NAME(S)/INITIAL(S)

SUFFIX

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

10. DEBTOR'S NAME: Provide (10a or 10b) only one additional Debtor name or Debtor name that did not fit in line 1b or 2b of the Financing Statement (Form UCC1) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name) and enter the mailing address in line 10c.

10a. ORGANIZATION'S NAME

OR
10b. INDIVIDUAL'S SURNAME

Garrett

INDIVIDUAL'S FIRST PERSONAL NAME

Andrew Morton

INDIVIDUAL'S ADDITIONAL NAME(S)/INITIAL(S)

as representative of The Crown (Liquidator and Managing Controller Appointed)

SUFFIX

10c. MAILING ADDRESS

Level 6, Reserve Bank Building, 111 Macquarie Street

CITY
Hobart, Tasmania

STATE

POSTAL CODE

7000

COUNTRY

AUS

11. ☐ ADDITIONAL SECURED PARTY'S NAME or ☐ ASSIGNOR SECURED PARTY'S NAME: Provide only one name (11a or 11b)

11a. ORGANIZATION'S NAME

OR
11b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME

ADDITIONAL NAME(S)/INITIAL(S)

SUFFIX

11c. MAILING ADDRESS

CITY

STATE

POSTAL CODE

COUNTRY

12. ADDITIONAL SPACE FOR ITEM 4 (Collateral):

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14. This FINANCING STATEMENT:

☐ covers timber to be cut

☐ covers as-extracted collateral

☐ is filed as a fixture filing

15. Name and address of a RECORD OWNER of real estate described in item 16 (if Debtor does not have a record interest):

16. Description of real estate:

17. MISCELLANEOUS:

FILING OFFICE COPY — UCC FINANCING STATEMENT ADDENDUM (Form UCC1Ad) (Rev. 04/20/11) International Association of Commercial Administrators (IACA)



OENOVIVA



UCC FINANCING STATEMENT ADDENDUM

FOLLOW INSTRUCTIONS

9. NAME OF FIRST DEBTOR: Same as line 1a or 1b on Financing Statement; if line 1b was left blank because Individual Debtor name did not fit, check here ☐

9a. ORGANIZATION'S NAME

OenoViva Capital Resources ABN 42 388 204 496

OR
9b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME

ADDITIONAL NAME(S)/INITIAL(S)

SUFFIX

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

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10a. ORGANIZATION'S NAME

OR
10b. INDIVIDUAL'S SURNAME

Garrett

INDIVIDUAL'S FIRST PERSONAL NAME

Andrew Morton

INDIVIDUAL'S ADDITIONAL NAME(S)/INITIAL(S)

Personally and in his capacities described in Exhibit AMG 87

SUFFIX

10c. MAILING ADDRESS

Level 6, Reserve Bank Building, 111 Macquarie Street

CITY

Hobart, Tasmania

STATE

POSTAL CODE

7000

COUNTRY

AUS

11. ☐ ADDITIONAL SECURED PARTY'S NAME or ☐ ASSIGNOR SECURED PARTY'S NAME: Provide only one name (11a or 11b)

11a. ORGANIZATION'S NAME

OR
11b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME

ADDITIONAL NAME(S)/INITIAL(S)

SUFFIX

11c. MAILING ADDRESS

CITY

STATE

POSTAL CODE

COUNTRY

12. ADDITIONAL SPACE FOR ITEM 4 (Collaterally):

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14. This FINANCING STATEMENT:

☐ covers timber to be cut ☐ covers as-extracted collateral ☐ is filed as a fixture filing

15. Name and address of a RECORD OWNER of real estate described in item 16 (if Debtor does not have a record interest):

16. Description of real estate:

17. MISCELLANEOUS:



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Doc #: 2021019818
Filed & Recorded
02/12/2021 02:21 PM
IDA WILLIAMS
RECORDER OF DEEDS
WASH DC RECORDER OF DEEDS
RECORDING FEES \$25.00
SURCHARGE \$6.50
TOTAL: \$31.50

GPO BOX 9990 SYDNEY NSW 2001



Australian Government
Australian Taxation Office

└ 000735 000



ANDREW GARRETT
U 3 11 HARVEY ST
NAILSWORTH SA 5083



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ANDREW GARRETT
 U 3 11 HARVEY ST
 NAILSWORTH SA 5083

Our reference: 1052482931806
Phone: 13 92 26

2 December 2025

Australian business number (ABN) cancellation

Dear Andrew,

We have cancelled the ABNs listed on the following page because our review indicates that you are not entitled to hold these ABNs.

Reason for cancellation

The ABNs listed have been cancelled because the entities are not carrying on an enterprise as defined under section 9-20 of the A New Tax System (Goods and Services Tax) Act 1999.

This cancellation will also remove any authorised relationships between your ABNs and digital identities, such as myGovID.

What you need to know

You can find more information about why we cancelled your ABNs at abr.gov.au/ABNcancellation

What you need to do

To avoid penalties and interest please ensure you finalise any outstanding tax obligations.

Your review rights

If you are not happy with this decision, you can lodge an objection in writing within 60 days from the date of this letter.

You can find out more about your right to object at www.abr.gov.au/objections

For information about your rights and obligations go to www.ato.gov.au/taxpayerscharter

Yours sincerely,
Anna Longley
 Deputy Registrar
 Australian Business Register

NEED HELP?

If you have any questions, you can phone us on **13 92 26** between 8:00 am and 6:00 pm, Monday to Friday.

For information about our commitments to you and what we ask of you, go to ato.gov.au/atocharter

ABNs LIST

29759949564	18664630475	90673744535	56396731926
51725142618	20842571397	90986635100	57290977579
90243103687	25919344359	92248102379	57409709928
42098825284	26468209642	92408329106	59261088248
24090822754	26632027104	93401498132	60609801224
92062819345	26635635832	95465985233	62294637080
20597239898	26641465472	96259181518	63601155707
75449108253	28478960722	97527156409	66581165272
42008167173	29606765172	98988319433	67118711026
88074250409	29672736281	99229239520	71427452787
80974468465	33446145662	99475901249	72704070465
51139789076	33545610714	99627978317	72721877683
24137926759	34301209380	52070525441	72939219260
79155464225	34745387865	11282732966	73870534439
45598585281	36994122885	12162778780	78709670460
80171417903	38812047983	14473936461	79643650070
60433774130	39309354304	15776366781	79753457066
76148150716	41191250065	17334589355	79914741836
24472308983	41609256159	18211423012	83144209962
82769895128	41918827630	19651072877	83395805003
95862501644	42309160899	21370899286	83544620125
78761760976	42689672851	21606854042	84221120784
91325784804	42832934926	23375123813	84677839323
69084694453	44321909547	23478609898	84897533080
76151371265	45668763508	24252331932	85619727001
78133861579	45772216157	24456438907	85970774931
26317275322	46738846197	24748668169	86150409985
50823661553	46958718133	25153259335	87539833048
15949019679	48504557998	25513595023	88189128805
97151372100	50785365455	25582859403	88306963625
21139946017	51447996884	27916531212	88770632714
61362370139	52357057519	28178278364	89827926399
85138831339	53245764695	30499087594	90709399147
18060306765	53491418498	32423073682	91135831277
93076150260	57968503209	32835548875	91247367877
11780025954	63727327253	32852056459	91604574125
14633501568	64590779126	33576208539	92236032942
18257863087	65263978938	33785287219	92525987567
31820200700	65293854720	34150236795	92892366552
54169218172	66987234181	34916149867	93260596358
84136965953	69330112201	35495960704	95860991647
93129830849	69571958226	35769388186	97236690409
32510044025	69962827819	39547902323	99654436152
46570582430	71203467451	41496680853	44151929681
21675178730	73314764063	43177027133	61896851685
13310482425	78837313084	45839373117	89529745155
13559536727	80501890980	48265275186	71782658362
13838529239	80507314616	48984182538	42388204496
14930849717	80580118593	50166007983	21212368278
16693916281	81695234966	52548550246	43421704939

16945241358	82391992236	52718281340	51237330524
17150375893	82870863810	54295154137	70432067434
17622440459	83743221514	55345165642	86336241914
18566556334	87438142386	55980926893	

