Form 40 (version 5)
UCPR 35.1

AFFIDAVIT OF ALAN ROBERT CROWE

COURT DETAILS	
Court	Downing Centre Local Court
Division	Criminal
Case number	2014/34635 and 2015/258606
TITLE OF PROCEEDINGS	
Crown	**Regina**
Accused	**Li ZHANG**
FILING DETAILS	
Filed for	**The Commonwealth Director of Public Prosecutions**
Legal representative	Elizabeth Liddell
Legal representative reference	SC12100022E
Contact name and telephone	Elizabeth Liddell, 02 9321 1262
Contact email	elizabeth.liddell@cdpp.gov.au

[on separate page]

AFFIDAVIT

Name	Alan Robert Crowe
Address	Australian Taxation Office, Newcastle
Occupation	Senior Investigator, Australian Taxation Office
Date	13 July 2020

I say on oath:

1 I am a Senior Investigator attached to the Integrated Compliance, Investigations Team in the Australian Taxation Office (**ATO**) in the Newcastle office of the ATO.

2 I have been employed by the ATO since November 1999. I have been an investigator in the Investigations section of the ATO since February 2005. My duties as an investigator involve the investigation of alleged offences contained in the *Crimes Act 1914* (Cth), the schedule to the *Criminal Code Act 1995* (Cth) (***Criminal Code***), the *Financial Transaction Reports Act 1988* (Cth) and the *Taxation Administration Act 1953* (Cth). This includes the collection of evidence, interviewing witnesses and collecting witness statements, conducting interviews with alleged offenders, the preparation of briefs of evidence and providing assistance to other law enforcement agencies.

3 I am the investigating officer in charge of an investigation relating to the accused person, Li Zhang (**Mr Zhang**) and his alleged two offences of conspiring with others with the intention of dishonestly causing a loss to a third person, namely the Commonwealth of Australia (being the ATO) contrary to s 135.4(3) of the *Criminal Code*.

4 The two alleged offences are currently the subject of committal proceedings in the Local Court of New South Wales (2014/34635 and 2015/258606) (the **committal proceedings**).

5 I have previously made a number of statements and affidavits, including (relevantly) the following:

a. a statement dated 9 September 2011, a copy of which is in the brief of evidence;

b. an affidavit sworn 26 November 2019 in relation to the committal proceedings; and

c. an affidavit sworn 17 April 2020 in relation to the Supreme Court bail proceedings.

Application for warrant

6 I refer to paragraph 13 of my statement dated 9 September 2011, in which I state that on 11 September 2009 I attended Newcastle Local Court where I applied for and was granted a Section 3E *Crimes Act* 1914 Search Warrant in respect of the premises located at Level 15, 309 Kent Street Sydney, then occupied by the accounting firm, WHK Howarth ("**the warrant**").

7 A copy of the warrant, the corresponding Property Seizure Record and Record of Receipt is annexed to this affidavit and marked **"A".**

8 On the face of the warrant, it states that the warrant was issued on 11 April 2009, which is incorrect. This date was an inadvertent typographical error by me when preparing the warrant and should have been 11 September 2009, which was the day I both applied for, and was granted, the warrant.

9 Prior to obtaining the warrant, on 5 August 2009 I had met with ATO Officer Phil Corke, and James Maston and Kevin Bae of WHK Howarth. During that meeting I informed Mr Maston that the ATO was conducting investigations in relation to this matter and it was agreed that the ATO would seek a warrant to be issued in order to obtain certain documents from WHK Howarth.

10 Copies of e-mail correspondence between myself and Mr Maston on 11 August 2009 and 14 August 2009 in relation to the proposed search warrant are annexed to this affidavit and marked **"B".**

11 On 11 September 2009, I applied for the warrant. Later that day I sent an e-mail to Mr Maston, informing him that I had applied for and obtained the search warrant, and organised with Mr Maston for me, ATO Officer Phil Corke and Federal Agent Aaron Johnstone to attend WHK Howarth on 17 September 2009 to execute the warrant. A copy of that correspondence is annexed to this affidavit and marked **"C"**.

12 Until it was recently shown to me, I had not realised that the date was incorrectly recorded as 11 "April" 2009. No issue was taken by WHK Horwath or the issuing Court about the date (presumably because the oversight was not noticed).

13 Had I known about the incorrect date and it had become an issue at the time, I would have simply applied for a new warrant. WHK Horwath were completely cooperative in providing their records and document.

Corrections

14 I wish to make the following corrections to the table contained in paragraph 37 of my affidavit dated 17 April 2020:

a. in the first row of that table, I stated that Lanhua Zhang was a director of Green Joy. I have since obtained an ASIC historical search for the company, from which I can see that Lanhua Zhang is not listed as being a director of Green Joy. I made that statement at the time based on an inference drawn from the material that Mr Zhang provided in his bail submissions, which comprised a Deed of Priority between the National Australia Bank and Green Joy, which was signed by Lanhua Zhang "*for and on behalf of Green Joy*".

b. In the third row of that table, I stated that Tienan Zhang was a director and secretary of AusChintle Pty Ltd / Auxon Pty Ltd from 1 July 2004 to 6 February 2007. Mr Tienan Zhang was in fact a director and secretary from 1 July 2004 to 8 April 2005.

SWORN at NEWCASTLE NSW

Signature of deponent

Name of witness DAVID WOOD

Address of witness 266 KING ST NEWCASTLE, NSW, 2300

Capacity of witness [~~#Justice of the peace~~ #Solicitor ~~#Barrister~~ ~~#Commissioner for affidavits #Notary public~~]

And as a witness, I certify the following matters concerning the person who made this affidavit (the **deponent**):

1 #I saw the face of the deponent. [~~OR, delete whichever option is inapplicable~~]
~~#I did not see the face of the deponent because the deponent was wearing a face covering, but I am satisfied that the deponent had a special justification for not removing the covering.[1]~~

2 #I have known the deponent for at least 12 months. [~~OR, delete whichever option is inapplicable~~]
~~#I have confirmed the deponent's identity using the following identification document~~:

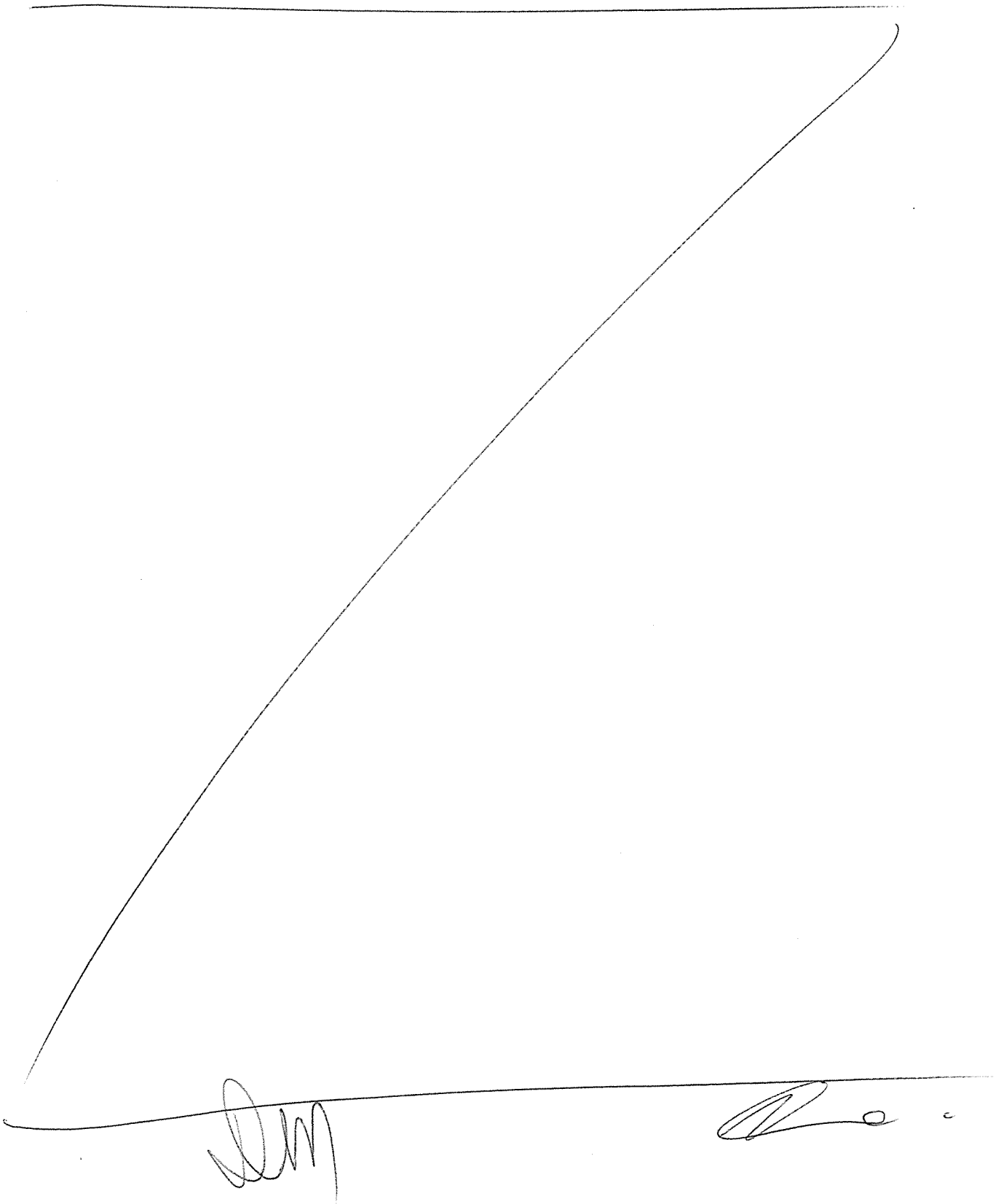
Identification document relied on (may be original or certified copy)[2]

Signature of witness

Note: The deponent and witness must sign each page of the affidavit. See UCPR 35.7B.

[1 The only "special justification" for not removing a face covering is a legitimate medical reason (at April 2012).]

[2 "Identification documents" include current driver licence, proof of age card, Medicare card, credit card, Centrelink pension card, Veterans Affairs entitlement card, student identity card, citizenship certificate, birth certificate, passport or see Oaths Regulation 2011 or refer to the guidelines in the



NSW Department of Attorney General and Justice's "Justices of the Peace Handbook" section 2.3 "Witnessing an affidavit" at the following address: http://www.jp.nsw.gov.au/Documents/jp%20handbook%202014.pdf]

113/04 "A"

OPF.004.013.0003

COMMONWEALTH OF AUSTRALIA

CRIMES ACT 1914: Section 3E

SEARCH WARRANT FOR PREMISES OR A CONVEYANCE

THIS WARRANT EXECUTED BY ME, FEDERAL AGENT AARON JOHNSTONE ON 17 SEPTEMBER 2009 AT 1510 hrs.

TO: Aaron Johnstone

a constable within the meaning of the Crimes Act 1914, who is the executing officer in relation to this warrant;

AND TO any other constable whose name may be written on this warrant in accordance with section 3C(1) of the Crimes Act 1914, in which event that constable shall be the executing officer in relation to this warrant:

WHEREAS I S. Bursill, an issuing officer within the meaning of the Crimes Act 1914, am satisfied by information on oath within the meaning of the Crimes Act 1914 that there are reasonable grounds for suspecting that there is at premises located at:

Level 15, 309 Kent St Sydney NSW
Occupied by accounting firm WHK Horwath

evidential material, as defined in the Crimes Act 1914, which satisfies ALL of the following THREE conditions, namely:

First condition: Things which are originals or copies of any one or more of the following, including any of them which are stored on a computer, or on a computer storage device, or on any other type of storage medium or storage device:

i.	Account access and third party authorities
ii.	Accounting records including working papers and calculation sheets
iii.	Building contracts
iv.	Business name registration applications
v.	Caveat documents
vi.	Certificates of Title
vii.	Contracts of sale
viii.	Conveyancing documents
ix.	Client lists, files and manuals
x.	Diaries, correspondence, notebooks, business or personal address books or phonebooks, letters, notes, memos or records, including such records stored on mobile telephones or personal digital assistant (PDA) devices
xi.	Documents including:

THIS IS THE DOCUMENT MARKED "A" AND REFERRED TO IN THE AFFIDAVIT OF ALAN ROBERT CROOK SWORN AT NEWCASTLE, NEW SOUTH WALES, AUSTRALIA, THIS 13TH DAY OF JULY 2020.
BEFORE ME:
DAVID WOOD 13/7/2020
A NEWCASTLE SOLICITOR.

a. Financial transaction records;
b. Financial institution debit and/or credit cards

xii. Documents issued by or deliverable to a bank, building society, credit union or other financial institution, including but not restricted to statements of account, receipts, notes, deposit forms, withdrawal forms, books, and documents relating to the transfer or transmission of money;

xiii. Documents issued by or deliverable to a dealer in foreign exchange and international funds transfers

xiv. Documents issued by or deliverable to the Australian Securities & Investment Commission (ASIC)

xv. Documents issued by or deliverable to the Australian Taxation Office (ATO)

xvi. Documents issued by or deliverable to the Australian Customs Service (ACS)

xvii. Documents issued by or deliverable to the Department of Immigration and Citizenship (DIAC) formerly known as the Department of Immigration (DIMA) or the Department of Immigration, Multicultural and Indigenous Affairs (DIMIA)

xviii. Documents relating to income, payments received, salary, wage earnings and investments

xix. Emails

xx. Facsimiles

xxi. Financial statements including profit & loss statements and Balance Sheets

xxii. Identity documents

xxiii. Invoices, tax invoices or statements of account

xxiv. Land title documents

xxv. Mortgage documents

xxvi. Quantity Surveyor reports

xxvii. Receipts and receipts books

xxviii. Settlements statements

xxix. Statutory Declarations

xxx. Transfer documents

xxxi. Valuation reports

xxxii. Wage books, journals and ledgers

xxxiii. Working papers

xxxiv. Printers, typewriters or other devices capable of printing words, characters, graphics, or pictures

xxxv. Any paper or material on which there is writing, marks, figures, symbols or perforations having meaning for persons qualified to interpret them

<u>Second condition</u>: And which relate to any one or more of the following:

i. Auschintle Pty Ltd

ii. Comasa Pty Ltd

iii. Hightrade International Pty Ltd

iv. HT & LI 6 Pty Ltd

v. JKC Developments Pty Ltd
vi. Olivison Pty Ltd
vii. Protons National Pty Ltd
viii. Reica Construction Pty Ltd
ix. Resort Huntervalley Pty Ltd
x. Show & Exhibition Pty Ltd
xi. Vectorial National Pty Ltd

xii. Tao BAI
xiii. Simon Chee-To CHAN
xiv. Peter CHANG
xv. Song CHANG
xvi. Jian Kui CHEN
xvii. Shuk Lay CHOI
xviii. Constantine COCKINOS
xix. John DI VITO
xx. Jun Jie GU
xxi. Huijie HE
xxii. Yue HOU
xxiii. Jeremy Cam Wai HUNG
xxiv. Maggie LAN
xxv. Yan LAN
xxvi. Yang LAN
xxvii. Bei LI
xxviii. Peng LI
xxix. Shuo LIANG
xxx. Dong LIN
xxxi. Cai Xi LU
xxxii. Chang Xiao LU
xxxiii. Li Zhong/Lizhong LU
xxxiv. Feng LUI
xxxv. Wen QUI
xxxvi. Li Bin WANG
xxxvii. Libin WANG
xxxviii. Huai Cheng ZHANG
xxxix. Li ZHANG
xl. Lian ZHANG
xli. Tienan ZHANG
xlii. Tie Nan ZHANG
xliii. Wen ZHANG

xliv. Zhen Rong ZHANG

xlv. 6 Derby Street, Kogarah NSW
xlvi. Suite 1 and 2, 11 O'Keefe's Lane, Kogarah NSW
xlvii. 1220 Forest Road, Lugarno NSW
xlviii. 1220A Forest Road, Lugarno NSW
xlix. Suite 3, 127 Forest Road, Hurstville NSW
l. 60B Henry Lawson Drive, Peakhurst NSW
li. 12 – 26 Regent Street, Chippendale NSW
lii. 564 – 576 Railway Parade, Hurstville NSW
liii. 9 Glen Ayr Avenue, Yowie Bay NSW
liv. 430 Wine Country Drive, Lovedale NSW
lv. 3/36 Hudson Street, Hurstville NSW
lvi. 10 Pat Devlin Close, Chipping Norton NSW
lvii. 10 Corea Street, Sylvania NSW
lviii. 20 Wharf Road, Kogarah Bay NSW
lix. 26 – 28 King Street, Rockdale NSW

Third Condition: And as to which there are reasonable grounds for suspecting that they will afford evidence as to the commission of the following indictable offence(s) against the laws of the Commonwealth:

That between January 2001 and May 2001 in the state of New South Wales, Li Zhang did contravene Section 29D of the Crimes Act 1914 by defrauding the Australian Taxation Office, a Department of the Commonwealth in that he falsely represented in Business Activity Statements that he was entitled to refunds of input tax credits.

Contrary to Section 29D of the Crimes Act 1914

And

Between May 2001 June 2008, at Sydney in the State of New South Wales, Li Zhang did dishonestly obtain property belonging to another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 52 Business Activity Statements (BAS) for the periods between June 2002 and May 2008, that Resort Hunter Valley Pty Ltd was entitled to Goods and Services Tax (GST) refunds in the sum of $15,952,103

Contrary to Section 134.1(1) of the Criminal Code Act 1995 (Cth).

And

That between May 2001 and June 2008, at Sydney in the State of New South Wales, Tao Bai, Lizhong Lu, Huijie He, Jeremy Cam Wai Hung, Wen Zhang, Constantine Cockinos, Chang Xiao Lu, Yan Lan, Song Chang, Simon Chee-To Chan, Yue Hou, Bei Li and other persons did aid, abet,

counsel or procure the commission of an offence by another person, namely Li Zhang in dishonestly obtaining property belonging to another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 52 Business Activity Statements (BAS) for the periods between June 2002 and May 2008, that Resort Hunter Valley Pty Ltd was entitled to Goods and Services Tax (GST) refunds in the sum of $15,952,103

Contrary to Section 11.2(1) of the Criminal Code Act 1995 (Cth).

And

That between June 2004 and September 2006, at Sydney in the State of New South Wales, Li Zhang did dishonestly obtain property belonging to another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 8 Business Activity Statements (BAS) for the periods between June 2002 and May 2008, that Hightrade Company Pty Ltd was entitled to Goods and Services Tax (GST) refunds in the sum of $1,826,905

Contrary to Section 134.1(1) of the Criminal Code Act 1995 (Cth).

And

That between June 2004 and September 2006, at Sydney in the State of New South Wales, Constantine Cockinos, Yan Lan, Song Chang, Simon Chee-To Chan, Yue Hou, Bei Li and other persons did aid, abet, counsel or procure the commission of an offence by another person, namely Li Zhang in dishonestly obtaining property belonging to another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 8 Business Activity Statements (BAS) for the periods between June 2002 and May 2008, that Hightrade Company Pty Ltd was entitled to Goods and Services Tax (GST) refunds in the sum of $1,826,905

Contrary to Section 11.2(1) of the Criminal Code Act 1995 (Cth).

And

That between June 2004 and August 2005, at Sydney in the State of New South Wales, Li Zhang did dishonestly obtain property belonging to another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 6 Business Activity Statements (BAS) for the periods between June 2002 and May 2008, that Hightrade Company Pty Ltd was entitled to Goods and Services Tax (GST) refunds in the sum of $241,246

Contrary to Section 134.1(1) of the Criminal Code Act 1995 (Cth).

And

That between June 2004 and August 2005, at Sydney in the State of New South Wales, Constantine Cockinos, Yan Lan, Song Chang, Simon Chee-To Chan, Yue Hou, Bei Li and other persons did aid, abet, counsel or procure the commission of an offence by another person, namely Li Zhang in dishonestly obtaining property belonging to another person, namely the

Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 6 Business Activity Statements (BAS) for the periods between June 2002 and May 2008, that Hightrade Company Pty Ltd was entitled to Goods and Services Tax (GST) refunds in the sum of $241,246

Contrary to Section 11.2(1) of the Criminal Code Act 1995 (Cth).

And

That between October 2004 and July 2006, at Sydney in the State of New South Wales, Li Zhang did dishonestly obtain a financial advantage from another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 21 Business Activity Statements (BAS) for the periods between July 2004 and June 2006, the net amounts payable to the Australian Taxation Office by Vectorial National Pty Ltd (formerly known as Hightrade International Pty Ltd) in the sum of $4,110,348

Contrary to Section 134.2(1) of the Criminal Code Act 1995 (Cth).

And

That between October 2004 and July 2006, at Sydney in the State of New South Wales, Constantine Cockinos, Yan Lan, Song Chang, Simon Chee-To Chan, Yue Hou, Bei Li and other persons did aid, abet, counsel or procure the commission of an offence by another person, namely Li Zhang in dishonestly obtaining a financial advantage from another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 21 Business Activity Statements (BAS) for the periods between July 2004 and June 2006, the net amounts payable to the Australian Taxation Office by Vectorial National Pty Ltd (formerly known as Hightrade International Pty Ltd) in the sum of $4,110,348

Contrary to Section 11.2(1) of the Criminal Code Act 1995 (Cth).

And

That between May 2004 and May 2006, at Sydney in the State of New South Wales, Li Zhang did dishonestly obtain a financial advantage from another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 22 Business Activity Statements (BAS) for the periods between April 2004 and April 2006, the net amounts payable to the Australian Taxation Office by Show & Exhibition Pty Ltd (formerly known as HT & LI 6 Pty Ltd) in the sum of $5,873,828

Contrary to Section 134.2(1) of the Criminal Code Act 1995 (Cth).

And

That between May 2004 and May 2006, at Sydney in the State of New South Wales, Constantine Cockinos, Yan Lan, Song Chang, Simon Chee-To Chan, Yue Hou, Bei Li and other persons did aid, abet, counsel or procure the commission of an offence by another person, namely Li Zhang in dishonestly obtaining a financial advantage from another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he

falsely represented in 22 Business Activity Statements (BAS) for the periods between April 2004 and April 2006, the net amounts payable to the Australian Taxation Office by Show & Exhibition Pty Ltd (formerly known as HT & LI 6 Pty Ltd) in the sum of $5,873,828

Contrary to Section 11.2(1) of the Criminal Code Act 1995 (Cth).

And

That between February 2004 and June 2006, at Sydney in the State of New South Wales, Li Zhang did dishonestly obtain a financial advantage from another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 27 Business Activity Statements (BAS) for the periods between January 2004 and May 2006, the net amounts payable to the Australian Taxation Office by Protons National Pty Ltd (formerly known as JKC Developments Pty Ltd) in the sum of $3,151,580

Contrary to Section 134.2(1) of the Criminal Code Act 1995 (Cth).

And

That between February 2004 and June 2006, at Sydney in the State of New South Wales, Constantine Cockinos, Yan Lan, Song Chang, Simon Chee-To Chan, Yue Hou, Bei Li and other persons did aid, abet, counsel or procure the commission of an offence by another person, namely Li Zhang in dishonestly obtaining a financial advantage from another person, namely the Australian Taxation Office, which is a Commonwealth entity, in that he falsely represented in 27 Business Activity Statements (BAS) for the periods between January 2004 and May 2006, the net amounts payable to the Australian Taxation Office by Protons National Pty Ltd (formerly known as JKC Developments Pty Ltd) in the sum of $3,151,580

Contrary to Section 11.2(1) of the Criminal Code Act 1995 (Cth).

Together with any storage medium or storage device which contains any of the above things and any manual, instruction, password or other thing which is needed to gain access to or interpret or decode any of the above things.

I HEREBY issue this warrant which authorises you to enter and search the premises described above.

AND by virtue of section 3F(1) of the Crimes Act 1914 this warrant authorises the executing officer or a constable assisting to do all of the following;

- **enter the premises described above;**
- **search for and record fingerprints found at the premises and to take samples of things found at the premises for forensic purposes;**
- **search the premises for any evidential material that satisfies ALL of the THREE conditions specified above and to seize any such evidential material that may be found;**

- seize any other thing found at the premises in the course of the search that the executing officer or the constable assisting believes on reasonable grounds to be:
  (i) evidential material in relation to an offence to which the warrant relates;
  (ii) evidential material in relation to another offence that is an indictable offence; or
  (iii) evidential material (within the meaning of the Proceeds of Crime Act 2002) or tainted property (within the meaning of that Act).

if the executing officer or the constable assisting believes on reasonable grounds that seizure of the thing is necessary to prevent its concealment, loss or destruction or its use in committing an offence;

AND

- seize any other thing found at the premises in the course of the search that the executing officer or the constable assisting believes on reasonable grounds to be a seizable item, in that it is a thing that would present a danger to a person or that could be used to assist a person to escape from lawful custody.

THIS WARRANT does not authorise the executing officer or a constable assisting to conduct a search of a person who is at or near the premises when the warrant is executed.

AND, by virtue of section 3G of the Crimes Act 1914, in executing this warrant:

- the executing officer may obtain such assistance as is necessary and reasonable in the circumstances;
- the executing officer, and any constable assisting in the execution of this warrant who is a police officer, may use such force against persons or things as is necessary and reasonable in the circumstances; and
- any person who has been authorised by the executing officer to assist in the execution of this warrant, but who is not a police officer, may use such force against things as is necessary and reasonable in the circumstances;

AND the executing officer or a constable assisting may exercise such other of the powers available under Division 2 of Part 1AA of that Act as are appropriate in the circumstances of the case;

AND if you exercise the power under section 3L(4) of the Crimes Act 1914 to secure electronic equipment on the premises, and if you then leave the premises, this warrant authorises a further entry to the premises to allow an expert to operate the equipment, provided that the further entry is made within 24 hours or that period is extended under section 3L(7) of that Act.

The offences to which this warrant relates are those specified above in the third condition.

LEGAL PROFESSIONAL PRIVILEGE

NOTE: **This warrant is issued in recognition that a claim for legal professional privilege may be made in respect of documents covered by this warrant and on the understanding that, if that occurs, the executing officer will, as far as is reasonably practicable, follow the course of action set out in the document entitled "Claims for Legal Professional Privilege: Premises other than those of a Lawyer, Law Society or Like Institution" a copy of which is attached to this warrant.**

PUBLIC INTEREST IMMUNITY

NOTE: **This warrant is issued in recognition that a claim for public interest immunity may be made in respect of documents covered by this warrant and on the understanding that, if that occurs, the executing officer will, as far as is reasonably practicable, follow the course of action set out in the document entitled "Claims for Public Interest Immunity" a copy of which is attached to this warrant.**

NOTE the following:

"Evidential material" is defined in section 3C(1) of the Crimes Act 1914 to mean:

> a thing relevant to an indictable offence or a thing relevant to a summary offence, including such a thing in electronic form.

"Thing relevant to an indictable offence" is defined in section 3(1) of the Crimes Act 1914 to mean:

(a) either of the following:
  (i) anything with respect to which an indictable offence against any law of the Commonwealth or of a Territory has been committed or is suspected, on reasonable grounds, to have been committed;
  (ii) anything with respect to which a State offence that has a federal aspect, and that is an indictable offence against the law of that State, has been committed or is suspected, on reasonable grounds, to have been committed; or
(b) anything as to which there are reasonable grounds for suspecting that it will afford evidence as to the commission of any such offence; or
(c) anything as to which there are reasonable grounds for suspecting that it is intended to be used for the purpose of committing any such offence;

"Thing relevant to a summary offence" is defined in section 3(1) of the Crimes Act 1914 to mean:

(a) either of the following:
  (i) anything with respect to which a summary offence against any law of the Commonwealth or of a Territory has been committed or is suspected, on reasonable grounds, to have been committed;
  (ii) anything with respect to which a State offence that has a federal aspect, and that is a summary or simple offence against the law of that State, has

been committed or is suspected, on reasonable grounds, to have been committed; or

(b) anything as to which there are reasonable grounds for suspecting that it will afford evidence as to the commission of any such offence; or

(c) anything as to which there are reasonable grounds for suspecting that it is intended to be used for the purpose of committing any such offence.

A statement of the rights of the occupier of premises is attached to this warrant.

THIS WARRANT MAY BE EXECUTED BETWEEN THE HOURS OF 9.00AM AND 9.00PM

THE TIME AT WHICH THIS WARRANT EXPIRES IS MIDNIGHT AT THE END OF THE SEVENTH DAY AFTER THE DAY ON WHICH THE WARRANT IS ISSUED.

GIVEN under my hand at Newcastle

in the State of New South Wales SEAL OF THE RELEVANT

this 11th day of April 2009. COURT

.....

An Authorised Justice in and for the State of New South Wales

S. Bursill

Crimes Act 1914

Search of premises: Rights of the Occupier

The following provisions of the Crimes Act 1914 set out the rights of an occupier of premises searched pursuant to a warrant under that Act, and the rights of a person who is searched pursuant to a warrant relating to premises.

Details of warrant to be given to occupier etc.

3H. (1) If a warrant in relation to premises is being executed and the occupier of the premises or another person who apparently represents the occupier is present at the premises, the executing officer or a constable assisting must make available to that person a copy of the warrant.

(2) If a warrant in relation to a person is being executed, the executing officer or a constable assisting must make available to that person a copy of the warrant.

(3) If a person is searched under a warrant in relation to premises, the executing officer or a constable assisting must show the person a copy of the warrant.

(4) The executing officer must identify himself or herself to the person at the premises or the person being searched, as the case may be.

(5) The copy of the warrant referred to in subsections (1) and (2) need not include the signature of the issuing officer or the seal of the relevant court.

Use of equipment to examine or process things

Section 3K(3) provides that if things found in the course of the search are moved to another place for examination or processing for the purpose of determining whether they can be seized under the warrant, the executing officer must, if it is practicable to do so:

(a) inform the occupier of the address of the place and the time at which the examination or processing will be carried out; and

(b) allow the occupier or his or her representative to be present during the examination or processing.

The circumstances in which things found during the course of a search can be moved are set out at section 3K(2).

Use of electronic equipment at premises

Section 3L(5) provides that if the executing officer or a constable assisting intends to secure electronic equipment at the premises, he or she must give notice to the occupier of that intention and of the fact that the equipment may be secured for up to 24 hours.

The circumstances in which electronic equipment can be secured are set out in subsection 3L(4).

Compensation for damage to electronic equipment

3M (1) If:

(a) damage is caused to equipment as a result of it being operated as mentioned in section 3K or 3L; and

(b) the damage was caused as a result of:

(i) insufficient care being exercised in selecting the person who was to operate the equipment; or

(ii) insufficient care being exercised by the person operating the equipment;

compensation for the damage is payable to the owner of the equipment.

(2) compensation is payable out of money appropriated by the Parliament for the purpose.

(3) In determining the amount of compensation payable, regard is to be had to whether the occupier of the premises and his or her employees and agents, if they were available at the time, had provided any warning or guidance as to the operation of the equipment that was appropriate in the circumstances.

Copies of seized things to be provided

3N. (1) Subject to subsection (2), if a constable seizes, under a warrant relating to premises:

(a) a document, film, computer file or other thing that can be readily copied; or

(b) a storage device the information in which can be readily copied;

the constable must, if requested to do so by the occupier of the premises or another person who apparently represents the occupier and who is present when the warrant is executed, give a copy of the thing or the information to that person as soon as practicable after the seizure.

(2) Subsection (1) does not apply if:

(a) the thing that has been seized was seized under paragraph 3L(2)(b) or (c); or

(b) possession by the occupier of the document, film, computer file, thing or information could constitute an offence.

Occupier entitled to be present during search

3P. (1) If a warrant in relation to premises is being executed and the occupier of the premises or another person who apparently represents the occupier is present at the premises, the person is, subject to Part 1C, entitled to observe the search being conducted.

(2) The right to observe the search being conducted ceases if the person impedes the search.

(3) This section does not prevent 2 or more areas of the premises being searched at the same time.

Receipts for things seized under warrant

3Q. (1) If a thing is seized under a warrant or moved under subsection 3K(2), the executing officer or a constable assisting must provide a receipt for the thing.

(2) If 2 or more things are seized or moved, they may be covered in the one receipt.

Claims for Legal Professional Privilege: Premises other than those of a Lawyer, Law Society or Like Institution.

If a claim is made for legal professional privilege in respect of any document covered by the warrant, and if the person claiming privilege is prepared to cooperate with the executing officer, the following procedure will be followed to the extent to which it is possible to do so:

1. The executing officer or a constable assisting will prepare a list of the relevant documents in cooperation with the person claiming privilege. The list will show the general nature of each document, the ground on which privilege is claimed, and the name of the person claiming privilege;
2. The documents will be placed in an envelope or other container which will be sealed;
3. The list and the container will be endorsed with a note to the effect that, having regard to the claim for privilege, the warrant has not been executed in respect of the documents set out in the list and that those documents have been sealed in the container pending resolution of the claim;
4. The list and the container will be signed by the executing officer or constable assisting and the person claiming privilege;
5. The sealed container and a copy of the list will be delivered to a third party agreed between the executing officer or constable assisting and the person claiming privilege;
6. The third party shall hold the container and the copy of the list pending resolution of the claim for privilege;
7. Subject to any agreement to the contrary, the person claiming privilege will have four working days after delivery to the third party in which to commence proceedings to establish the privilege claimed. If proceedings are commenced within that time the sealed container and the copy of the list will be delivered to the registrar of the court in which the proceedings have been brought. The documents will then be held by the registrar pending the order of the court;
8. Subject to paragraph 9, if proceedings are not commenced within four working days, or such other period as may be agreed, the third party will deliver the documents, or such of them as the executing officer still wishes to examine, to the executing officer;
9. Nothing in this document prevents the executing officer from discussing a claim for privilege with the person raising the claim. If agreement can be reached on which documents are covered by legal professional privilege, and which are not, the third party will be asked to act in accordance with that agreement.

If the person claiming legal professional privilege is not prepared to cooperate with the executing officer, it will normally be necessary for the executing officer or a constable assisting to examine each relevant document to determine whether there is a proper basis for seizure.

Claims for Public Interest Immunity

If a claim is made for public interest immunity in respect of any document covered by the search warrant, the executing officer will ask the person making the claim whether they are willing to agree to comply with the procedure set out in this document. If so, the executing officer will comply with the following procedure, to the extent to which it is possible to do so:

1. The executing officer or a person assisting will prepare a list of the relevant documents in cooperation with the person claiming immunity. The list will show the general nature of each document, the ground on which immunity is claimed, and the name of the person claiming immunity;
2. The documents will be placed in an envelope or other container which will be sealed;
3. The list and the container will be endorsed with a note to the effect that, having regard to the claim for immunity, the warrant has not been executed in respect of the documents set out in the list and that those documents have been sealed in the container pending resolution of the claim;
4. The list and the container will be signed by the executing officer or person assisting and the person claiming immunity;
5. The sealed container and a copy of the list will be delivered to a third party agreed between the executing officer or person assisting and the person claiming immunity;
6. The third party shall hold the container and the copy of the list pending resolution of the claim for immunity;
7. Subject to any agreement to the contrary, the person claiming immunity will have four working days after delivery to the third party in which to commence proceedings to establish the immunity claimed. If proceedings are commenced within that time the sealed container and the copy of the list will be delivered to the registrar of the court in which the proceedings have been brought. The documents will then be held by the registrar pending the order of the court;
8. Subject to paragraph 9, if proceedings are not commenced within four working days, or such other period as may be agreed, the third party will deliver the documents, or such of them as the executing officer still wishes to examine, to the executing officer;
9. Nothing in this document prevents the executing officer from discussing a claim for immunity with the person raising the claim. If agreement can be reached on which documents are covered by immunity, and which are not, the third party will be asked to act in accordance with that agreement. Similarly, if agreement can be reached on an independent arbiter to rule on the claim for immunity, the third party will be asked to act in accordance with that agreement.

If the person claiming public interest immunity is not prepared to cooperate with the executing officer, it will normally be necessary for the executing officer to execute the search warrant in accordance with normal procedures. That may result in the executing officer, or a constable assisting, examining documents to determine whether there is a proper basis for seizure.

Page No. 1 of 6

PROPERTY SEIZURE RECORD

No A 173726

Use of Property Seizure Records is governed by AFP NATIONAL GUIDELINES ON EXHIBITS, Sec. 10

AFP File Ref.: 3930456 Search Warrant Issued (Y/N): Y ~~Property/Exhibit~~ WARRANT No.: 118/09 Date of Search: 17/09/09 Time of Search: 1345 to 1510

Premises Searched: WHK HOUGHTH, LVL 15, 309 KENT ST, SYDNEY, NSW

Item No.	Complete Description of Item Seized	Specific Location of Item	Time Located	Officer
118/09/01	FILE VECTNA GST/ACTIVITY STATEMENTS LEVEL 7	HANDED TO POLICE BY	1530	JOHNSTONE
	GST7-01B10-01 SETUP DATE 11/09/04 - TABBED			
	AS CONTAINING DOCUMENTS FOR: JUNE, JULY,			
	AUGUST, SEPTEMBER, NOVEMBER, DECEMBER 2004.			
118/09/02	FILE VECTNA GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-01B10-02 SETUP DATE 29/09/05 - TABBED			
	AS CONTAINING DOCUMENTS FOR: ATO AUDIT,			
	JANUARY, MARCH, APRIL, MAY, JULY, AUGUST,			
	SEPTEMBER 2005			
118/09/03	FILE HTLISI SPECIAL PROJECT FILE - LEVEL 7			
	SPL7-00567-01 SETUP DATE 17/07/07 - TABBED			
	TO CONTAIN DOCUMENTS AS: CORPO, ITR & CORRESP			
	INFO, BAS, P/L & B.SHEET TRANSACT, TAX INVOICES (EMPTY),			
	MARGIN SCHEME (EMPTY), SALES (?) SETTLEMENT (EMPTY)			
	BANK REC BANK STATE, BAS, P/L & B.SHEET TRANSACTIONS,			
	TAX INVOICES ACQS (EMPTY), MARGIN SCHEME (EMPTY)			
	SALES CONT SETTLEMENT (EMPTY), BANK REC BANK STATE			

OPF.004.013.0018

Warrant Holder to complete
I certify that the property described above was seized at the above premises.
Signature:
Name (Print): AARON JOHNSTONE
Rank & No.: FA 11586
Date: 17/09/09

Property Officer to complete
I certify that the property described above was seized at the above premises.
Signature:
Name (Print):
Rank & No.:
Date: / /

Owner or other person* to complete
I certify I am the owner/person in possession of the property listed above at the time of the seizure. The items have been correctly described and I have received a copy of this record.
Signature:
Name (Print):
Date: 17/9/09
*Cross out whichever is not applicable

Exhibits Registrar to complete
I certify that I have received the property listed above in accordance with AFP NATIONAL GUIDELINES ON EXHIBITS.
Signature:
Name (Print):
Rank & No.:
Date: / /

1. Original (White Copy) for Case Officer/File
2. Duplicate (Pink Copy) for Exhibit Registry File
3. Triplicate (Green Copy) for Person from whom Property Seized

AFP594 (7/06)

Page No. 2 of 6

PROPERTY SEIZURE RECORD

No. A 173737

Use of Property Seizure Records is governed by AFP NATIONAL GUIDELINES ON EXHIBITS, Sec. 10.

AFP File Ref.: 3930456 Search Warrant Issued (Y/N): Y WARRANT Property/Exhibit No.: 115/09 Date of Search: 17/09/09 Time of Search: 1345 to 1510

Premises Searched: UNIT HOLLARTH, LVL 15, 309 KENT ST, SYDNEY, NSW

Item No.	Complete Description of Item Seized	Specific Location of Item	Time Located	Officer
	(EMPTY), UNLABELLED BAS, PEL BASHEET TRANSACTNS,			
	TAX INVOICES (EMPTY), MARGIN SCHEME (EMPTY),			
	SALES CONT SETTLEMENTS (EMPTY), BANK REC BANK			
	STATE.			
11/8/09/06	FILE HTLISI GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-CC353-01 SETUP DATE 15/08/06 - TABBED			
	AS CONTAINING DOCUMENTS FOR: DEC 06, NOV 06			
	UNLABELLED x 2, AUGUST 2006, JULY 06, UNLABELLED			
	JUNE 06, MAY 06, APRIL 2006.			
11/8/09/05	FILE HTLISI GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-CC353-02 SETUP DATE 15/8/05 - TABBED			
	AS CONTAINING DOCUMENTS FOR: NOV 05, OCT 05			
	UNLABELLED x 2 JULY 05, MAY 05, APR 05, MARCH			
	05, FEB 2005 JAN 05			
11/8/09/06	FILE HLISI GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-CC353-03 SETUP DATE 24/8/06 - TABBED			
	AS CONTAINING DOCUMENTS FOR: JULY 06.			

OPF.004.013.0019

Warrant Holder to complete	Property Officer to complete	Owner or other person* to complete	Exhibits Registrar to complete
I certify that the property described above was seized at the above premises.	I certify that the property described above was seized at the above premises.	I certify I am the owner/person in possession of the property listed above at the time of the seizure. The items have been correctly described and I have received a copy of this record.	I certify that I have received the property listed above in accordance with AFP NATIONAL GUIDELINES ON EXHIBITS.
Signature:	Signature:	Signature:	Signature:
Name (Print): AARON JOHNSTONE	Name (Print):	Name (Print):	Name (Print):
Rank & No.: FA 11566	Rank & No.:	Date: 17/9/09	Rank & No.:
Date: 17/09/09	Date: / /	*Cross out whichever is not applicable	Date: / /

1. Original (White Copy) for Case Officer/File
2. Duplicate (Pink Copy) for Exhibit Registry File
3. Triplicate (Green Copy) for Person from whom Property Seized

AFP594 (7/06)

Page No. 3 of 6

PROPERTY SEIZURE RECORD

No. A 173723

Use of Property Seizure Records is governed by AFP NATIONAL GUIDELINES ON EXHIBITS, Sec. 10

AFP File Ref.: 3930456 Search Warrant Issued (Y/N): Y ~~Property/Exhibit~~ WARRANT No.: 118/09 Date of Search: 17/09/09 Time of Search: 1345 to 1510

Premises Searched: WHK HOWARTH, LVL 15, 309 KENT ST, SYDNEY, NSW

Item No.	Complete Description of Item Seized	Specific Location of Item	Time Located	Officer
	UNLABELLED x 5, JAN 2006			
118/09/07	WHITE PLASTIC RING BINDER FOLDER TABBED AS			
	CONTAINING DOCUMENTS FOR: ATO CORRO,			
	CORPORATE, BAS, P&L & SHEET TRANSACTION TAX			
	INVOICES ACQ, MARGIN SCHEME, SALES CONT			
	SETTLEMENT			
118/09/05	FILE PETNA GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-01864-01 SETUP DATE 04/02/05. - TABBED AS			
	CONTAINING DOCUMENTS FOR: NOV 05, OCT 05,			
	UNLABELLED, AUG 05, JULY 05, MAY 05, 2005			
	APR 05, (?)05, FEB 05, JAN 2005			
118/09/09	FILE PETNA SPECIAL PROJECTS FILE - LEVEL 7			
	SPC7-00564-01 SETUP DATE 17/07/07 - TABBED AS			
	CONTAINING DOCUMENTS FOR: BANK REC BANK STM,			
	UNLABELLED BAS, P&L & SHEET TRANSACTION TAX			
	INVOICES ACQ, MARGIN SCHEME, SALES CONTRACT			
	SETTLEMENTS, BANK REC STATEMENTS, UNLABELLED			

OPF.004.013.0020

Warrant Holder to complete	Property Officer to complete	Owner or other person* to complete	Exhibits Registrar to complete
I certify that the property described above was seized at the above premises.	I certify that the property described above was seized at the above premises.	I certify I am the owner/person in possession of the property listed above at the time of the seizure. The items have been correctly described and I have received a copy of this record.	I certify that I have received the property listed above in accordance with AFP NATIONAL GUIDELINES ON EXHIBITS.
Signature:	Signature:	Signature:	Signature:
Name (Print): AARON JOHNSTONE	Name (Print):	Name (Print):	Name (Print):
Rank & No.: PA 11596	Rank & No.:	Date: 17/9/09	Rank & No.:
Date: 17/09/09	Date: / /	*Cross out whichever is not applicable	Date: / /

1. Original (White Copy) for Case Officer/File
2. Duplicate (Pink Copy) for Exhibit Registry File
3. Triplicate (Green Copy) for Person from whom Property Seized

AFP894 (7/08)

Page No. 4 of 6

PROPERTY SEIZURE RECORD

No. A 173729

Use of Property Seizure Records is governed by AFP [redacted] TIONAL GUIDELINES ON EXHIBITS, Sec. 10[redacted]

AFP File Ref.: 39306456 Search Warrant Issued (Y/N): Y WARRANT ~~Property/Exhibit~~ No.: 115/09 Date of Search: 17/09/09 Time of Search: 1345 to 1510

Premises Searched: UNIT HOLLAITH, LVL 15, 359 KENT ST, SYDNEY, NSW

Item No.	Complete Description of Item Seized	Specific Location of Item	Time Located	Officer
	BAS, PROFIT/LOSS & SHEET TRANSACTION, TAX INVOICE			
	ACQUISITIONS, BANK REC. BANK STAT			
115/09/10	FILE-PROTNA SPECIAL PROTECT FILE LEVEL 7			
	SPC7-00566-01 SETUP DATE 17/07/07 - TABBED AS			
	CONTAINING DOCUMENTS: UNLABELLED, SIGN			
	HERE.			
115/09/11	FILE-PROTNA GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-00351/01 SETUP DATE 18/05/03 - TABBED AS			
	CONTAINING DOCUMENTS FOR: DEC 04, SIGN HERE,			
	UNLABELLED x3 AUGUST 04, JULY 2004, JUNE 04,			
	MAY 04, APR 04, MAR 04, MARCH 04, FEB 04, JAN			
	04, PRIOR DATE.			
115/09/12	FILE-PROTNA GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-00351-03 SETUP DATE 20/12/06 - TABBED AS			
	CONTAINING DOCUMENTS FOR: UNLABELLED x 4			
	IAS JAN 06 UNLABELLED			
115/09/13	WHITE RING BINDER FOLDER LABELLED RESULT			

Warrant Holder to complete	Property Officer to complete	Owner or other person* to complete	Exhibits Registrar to complete
I certify that the property described above was seized at the above premises.	I certify that the property described above was seized at the above premises.	I certify I am the owner/person in possession of the property listed above at the time of the seizure. The items have been correctly described and I have received a copy of this record.	I certify that I have received the property listed above in accordance with AFP NATIONAL GUIDELINES ON EXHIBITS.
Signature: [redacted]	Signature: [redacted]	Signature: [redacted]	Signature:
Name (Print): AARON JOHNSTONE	Name (Print):	Name (Print): [redacted] Singh	Name (Print):
Rank & No.: FA 11681	Rank & No.:	Date: 17/09/09	Rank & No.:
Date: 17/09/09	Date: / /	*Cross out whichever is not applicable	Date: / /

1. Original (White Copy) for Case Officer/File
2. Duplicate (Pink Copy) for Exhibit Registry File
3. Triplicate (Green Copy) for Person from whom Property Seized

AFP894 (7/08)

OPF.004.013.0021

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Page No. 5 of 6

PROPERTY SEIZURE RECORD

No. A 173730

Use of Property Seizure Records is governed by AFP NATIONAL GUIDELINES ON EXHIBITS, Sec. 10.

AFP File Ref.: 39304456 Search Warrant Issued (Y/N): Y ~~Property/Exhibit~~ WARRENT No.: 118/09 Date of Search: 17/09/09 Time of Search: 1345 to 1510

Premises Searched: WHK HOWARTH, LVL 15, 309 KENT ST, SYDNEY, NSW

Item No.	Complete Description of Item Seized	Specific Location of Item	Time Located	Officer
	HUNTER VALLEY PTY LTD, TABBED AS CONTAINING			
	DOCUMENTS FOR YEARS 2004, 2005, 2006, 2007.			
118/09/14	BLACK RING BINDER FOLDER RESCHU SPECIAL			
	PROJECTS FILE - LEVEL 7 SETUP DATE 15/08/08			
	SPC7-00956-01 TABBED TO CONTAIN DOCUMENTS FOR			
	2004 TO 2007.			
118/09/15	BLACK/WHITE RING BINDER FOLDER RESCHU			
	SPECIAL PROJECTS FILE LEVEL 7 SETUP DATE 15/09/08			
	SPC7-00957-01, TABBED TO CONTAIN DOCUMENTS			
	FOR 2004 FROM ATO, COPY TO ATO			
118/09/16	FILE - RESCHU TAX FILE LEVEL 7 TAX7-02330-01			
	SETUP DATE 16/09/08 - CONTAINING DOCUMENTS -			
	ATO & FINANCIAL STATEMENTS			
118/09/17	FILE - RESCHU GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-00193-01 SETUP DATE 01/07/04 TABBED TO			
	CONTAIN DOCUMENTS FOR FEB 2005 TO JUNE 04.			
118/09/18	FILE - RESCHU GST/ACTIVITY STATEMENTS LEVEL 7			

OPF.004.013.0022

Warrant Holder to complete
I certify that the property described above was seized at the above premises.
Signature:
Name (Print): AARON JOHNSTONE
Rank & No.: FA 11556
Date: 17/09/09

Property Officer to complete
I certify that the property described above was seized at the above premises.
Signature:
Name (Print):
Rank & No.:
Date: / /

Owner or other person* to complete
I certify I am the owner/person in possession of the property listed above at the time of the seizure. The items have been correctly described and I have received a copy of this record.
Signature:
Name (Print):
Date: 17/9/09
*Cross out whichever is not applicable

Exhibits Registrar to complete
I certify that I have received the property listed above in accordance with AFP NATIONAL GUIDELINES ON EXHIBITS.
Signature:
Name (Print):
Rank & No.:
Date: / /

1. Original (White Copy) for Case Officer/File
2. Duplicate (Pink Copy) for Exhibit Registry File
3. Triplicate (Green Copy) for Person from whom Property Seized

AFP554 (7/06)

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Page No. 6 of 6

PROPERTY SEIZURE RECORD

No. A 173731

Use of Property Seizure Records is governed by AFP NATIONAL GUIDELINES ON EXHIBITS, Sec. 10

AFP File Ref.: 3930456 Search Warrant Issued (Y/N): Y ~~Property/Exhibit~~ WARRANT No.: 113/09 Date of Search: 17/09/09 Time of Search: 1505 to 1610

Premises Searched: LUKE HOWARTH, LVL 19, 309 KENT ST, SYDNEY, NSW

Item No.	Complete Description of Item Seized	Specific Location of Item	Time Located	Officer
	GST7-DC193-02 SETUP DATE 08/06/05 TABBED TO			
	CONTAIN DOCUMENTS FOR: FEB 06 TO APR 05.			
118/09/19	FILE - RESCHU GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-DC193-03 SETUP DATE 15/05/05, TABBED TO			
	CONTAIN DOCUMENTS FOR: ATO INVESTIGATION,			
	APRIL 2006, SEP 05.			
118/09/20	FILE - RESCHU GST/ACTIVITY STATEMENTS LEVEL 7			
	GST7-DC193-04 SETUP DATE 22/01/07 TABBED TO			
	CONTAIN DOCUMENTS FOR: MAR 07 FEB 07, DEC			
	06			

OPF.004.013.0023

Warrant Holder to complete	Property Officer to complete	Owner or other person* to complete	Exhibits Registrar to complete
I certify that the property described above was seized at the above premises.	I certify that the property described above was seized at the above premises.	I certify I am the owner/person in possession of the property listed above at the time of the seizure. The items have been correctly described and I have received a copy of this record.	I certify that I have received the property listed above in accordance with AFP NATIONAL GUIDELINES ON EXHIBITS.
Signature:	Signature:	Signature:	Signature:
Name (Print): AARON JOHNSTONE	Name (Print):	Name (Print):	Name (Print):
Rank & No.: FA 11536	Rank & No.:		Rank & No.:
Date: 17/09/09	Date: / /	Date: 17/9/09	Date: / /
		*Cross out whichever is not applicable	

1. Original (White Copy) for Case Officer/File
2. Duplicate (Pink Copy) for Exhibit Registry File
3. Triplicate (Green Copy) for Person from whom Property Seized

AFP584 (7/08)

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AFP
AUSTRALIAN FEDERAL POLICE

OPF.004.013.0024

Record of Receipt

Seizure No:	--	File No:	2009/274
PROMIS No:	3930456	ATO Ref No:	Op 4

I, ALAN CROWE, of the Australian Taxation Office, Level 1, 266 King Street, Newcastle, NSW, hereby acknowledge receipt of the items/articles hereunder listed, from Federal Agent Aaron JOHNSTONE of the Australian Federal Police.

Items/articles consisting of:

ITEM NO	DESCRIPTION
1	Items seized from: WHK HOWARTH, LVL 15, 309 KENT ST, SYDNEY, NSW On: 17/09/09 As per AFP PSR/s: A173726 TO A173731. Search Warrant: 118/09

(Signature of Recipient)

A. CROWE

(Name of Recipient)

Date: 17/9/09

(Signature of Witness

A. JOHNSTONE

(Name of Witness)

Date: 17/09/09.

"B"

Gauja Andris

From: James Maston <James.Maston@syd.whkhorwath.com.au>
Sent: Friday, 14 August 2009 11:26 AM
To: Alan Crowe
Subject: RE: Meeting of 5 August [SEC=IN-CONFIDENCE]

Dear Alan

Firstly, I apologies for taking long to reply to your email below.

In response to your question, the majority of our correspondence with the client were filed as hard copies at that time. I think it is best if we go with the first option you have provided in that if we have any soft copies of correspondence we will print it and provide it as part of the search warrant.

Any questions please let me know.

Regards

WHK Horwath

James Maston | Manager
WHK Horwath | Total Financial Solutions | Level 15, 309 Kent St, Sydney NSW 2000
Contact | P: (02) 9619-1671 | F: (02) 9262-2190
E: James.Maston@whkhorwath.com.au | W: www.whkhorwath.com.au

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THIS IS THE DOCUMENT MARKED "B" AND REFERRED TO IN THE AFFIDAVIT OF ALAN ROBERT CROWE SWORN AT NEWCASTLE NEW SOUTH WALES, AUSTRALIA, THIS 13TH DAY OF JULY 2020.
BEFORE ME:
13/7/2020
DAVID WOOD
A Newcastle SOLICITOR

From: Crowe, Alan [mailto:Alan.Crowe@ato.gov.au]
Sent: Tuesday, 11 August 2009 10:51 AM
To: james.maston@whkhorwath.com.au
Cc: Corke, Philip
Subject: Meeting of 5 August [SEC=IN-CONFIDENCE]

Good morning James,

My apologies for taking this long to get back to you, but I am away from the office on another matter for a few days.

I confirm that, as discussed at our meeting last week, we are preparing a search warrant in relation to the entities listed in the attached document ("Search Warrant Preparation WHK Horwath").

<<Search warrant preparation WHK Horwath.doc>>

The search warrant will encompass records such as those in the attachment "Search Warrant Materials - WHK". This is a comprehensive list which is common to most of our warrants. Some of the contents may not apply in this circumstance.

<<Search Warrant Materials - WHK.doc>>

During our discussion, I think you mentioned that the emails sent/received from your clients are saved as hard copies on the file. Is this correct?

If the emails are stored electronically, we have two options. The first option is for your staff to provide hardcopies of all electronic correspondence, the second is for us to bring an ATO computer forensic technician with us and have him download all electronic correspondence with assistance from your staff. Your advice on this point would be appreciated.

Thank you again for your time. As promised, I will do my best to keep your time commitment to a minimum.

Regards,

Alan Crowe

Senior Investigator I Investigations I Serious Non-Compliance I Australian Taxation Office I Newcastle
P 02 4923 1086 I M 0401 140 399 I F 02 4923 1759 I E alan.crowe@ato.gov.au I W www.ato.gov.au

****
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http://www.mailguard.com.au/mg

"C"

Gauja Andris

From: Alan Crowe <Alan.Crowe@ato.gov.au>
Sent: Friday, 11 September 2009 2:08 PM
To: 'james.maston@whkhorwath.com.au'
Cc: Corke, Philip
Subject: Meeting 17 September [SEC=IN-CONFIDENCE]

Good afternoon James,

As discussed today, I have applied for and obtained a search warrant in relation to the seizure of materials as discussed previously.

I trust 2.30pm on Thursday 17 September 2009 will be suitable for us to attend.

I will be accompanied by my colleague, Phil Corke and also by Federal Agent Aaron Johnstone (or another officer nominated by him). FA Johnstone will record a description of the items seized and provide a copy of that record to you prior to our departure.

Depending on the volume and nature of the material, this recording may take up to 90 minutes, but this time frame cannot be confirmed at this point - it may be a little more or less.

Thank you again for your assistance in facilitating this matter.

Please contact me if you have any questions or concerns.

Regards,

Alan Crowe

Senior Investigator I Investigations I Serious Non-Compliance I Australian Taxation Office I Newcastle
P 02 4923 1086 I M 0401 140 399 I F 02 4923 1759 I E alan.crowe@ato.gov.au I W www.ato.gov.au

THIS IS THE DOCUMENT MARKED "C" AND REFERRED TO IN THE AFFIDAVIT OF ALAN ROBERT CROWE SWORN AT NEWCASTLE, NEW SOUTH WALES, AUSTRALIA, THIS 13TH DAY OF JULY 2020

BEFORE ME:

DAVID WOOD 13/7/2020
at Newcastle SOLICITOR