



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
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Mr. J. Lapidos
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers Branch
116 Queensberry Street
CARLTON SOUTH VIC 3053

Dear Mr. Lapidos

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2005 - FR 2005/317**

Reference is made to the financial reports of the Taxation Officers Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 11 January 2006.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the reports. I make these comments to assist you when you next prepare financial reports. You do not need to take any further action in respect of the financial reports already lodged.

1. Operating report

(a) Principal activity and results of principal activities

I refer to the Operating Report, in particular to the "Principal Activities" and the "Operating Result". I note that s254(2)(a) of Schedule 1B requires the operating report to include a review of the reporting entities' principal activities, the results of those activities and any significant changes in the nature of those activities.

The "principal activity" as listed in the operating report may not fully meet the requirements of s254(2)(a). Such requirement may be satisfied by indicating the objects of the reporting unit e.g. "provide industrial, professional and managerial services to members consistent with the objects of the Union and particularly the object of protecting and improving the interests of the members". The particulars in Note 12 "Segment Reporting" to the notes to the financial statements may, if they were included in the operating report, meet such requirements.

Also in relation to the "Operating Result" I suggest that this requirement contemplates reference in the operating report to results directly related to the principal activities as opposed to the reporting entities financial result, particularly as measured in dollar 'surplus' or 'loss' terms. Although this may not be stated explicitly in the text of the subsection, I think it is reasonable to infer this is what the legislators had in mind given that the subsection is referring primarily to the principal activities and secondly, the actual financial outcome is elaborated elsewhere in the financial documents, such as the Balance Sheet and/or the Profit and Loss statement.

(b) Right of members to resign:

Subsection 254(2)(c) requires the operating report to “give details” of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 32 of the organisation’s Rules is applicable.

(c) Trustees of superannuation entities:

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation. If the reporting unit had no officers or members falling within such a positive statement to that effect should be provided.

(d) Membership of Committee of Management:

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the RAO Regulations.

The operating report should have provided the positions which members of the committee of management held during the reporting unit.

2. Auditor’s Report

The opinion expressed by the auditor in their report has not fully met the requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An acceptable wording would be as follows:

“In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule.”

3. Notice to members

I note that the notice to members provides the provisions of section 274 of the Workplace Relations Act 1996. The accounts should set out the provisions of subsections 272(1), (2) and (3) of the RAO Schedule. Would you please ensure those subsections are copied into the GPFR in the next financial report of the Branch.

Outstanding information

Reference is made to our letter of 3 January 2006 requesting lodgement of the operating report concerning the branch's financial documents for the year ended 30 June 2004 which were lodged in this office on 25 November 2005.

A response does not appear to have been received. Would you please forward the requested information to this office as soon as practicable, please.

It should be noted that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1B and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations.

Electronic lodgment

I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at www.airc.gov.au Alternatively, you may send an email with the documents attached to: riateam3@air.gov.au. Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

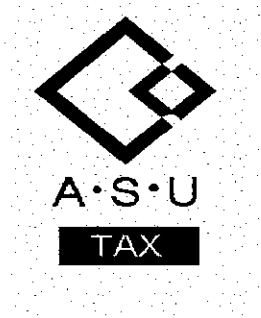
Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell', written in a cursive style.

Larry Powell
Statutory Services Branch

13 January 2006

FR2005/317



**Australian Services Union
Taxation Officers Branch
116 Queensberry Street
Carlton South Vic 3053
Ph. 03) 9347 6080
Fax: 03) 9347 8781
asutax@asutax.asn.au**

**Branch Secretary: Jeff Lavidos
Ph. 0419 335 675
Jeff.Lavidos@asutax.asn.au**

The Registrar
Australian Industrial Registry
GPO Box 1994S
Melbourne 3001

10 January 2005

Dear Sir/Madam

I have attached a copy of the General Purpose Financial Report, including the Committee of Management Statement, the Operating Report and the Auditor's Report for the financial year ended 30 June 2005 of the Australian Service Union Taxation Officers Branch.

The ASU Tax Officers Branch published the General Purpose Financial Report, including the Committee of Management Statement, the Operating Report and the Auditor's Report for the financial year ended 30 June 2005 of the Australian Service Union Taxation Officers Branch, on our website, www.asutax.asn.au on 22 December 2005.

We advised our membership of the fact of its publication on our website, by email at 8.38 AM on 23 December 2005. We sent this email by the same method we send all our reports and bulletins to our membership generally, to their individual email addresses at the Australian Taxation Office.

We advised our members in the same email that,

A full copy of the Audited Financial Statements and Operating Report will be supplied free of charge to any member who so requests in writing to:

Jeff Lavidos
Branch Secretary
ASU Tax
Ground Floor
116 Queensberry Street
Carlton South Victoria 3053.

The ASU has a protocol in place with the Australian Taxation Office which permits us to send our reports and bulletins to our membership amongst the employees of the ATO in this way. All our members work in the ATO and each has an email address which we maintain on private lists to facilitate the sending of emails to members.

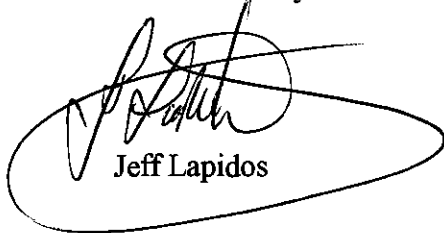
The only members who may not receive this email would be anyone who is suspended from duty by the ATO under the ATO Procedures for Determining Breaches of the APS Code of Conduct or who are on long term leave. I am not aware of anyone in the former category. There may be one or two members in the latter category. It is difficult for the union to keep track of members on long term leave.

The General Purpose Financial Report, including the Committee of Management Statement, the Operating Report and the Auditor's Report was presented to a meeting of the ASU Taxation Officers Branch Council, which is our Committee of Management, on 22 December 2005.

This is to certify that the attached General Purpose Financial Report for the financial year ended 30 June 2005 is a copy of the documents presented to our Committee of Management on 22 December 2005 and provided to our members by posting on our website, as advised to them on 23 December 2005.

I note that the ASU Tax Officers Branch did not make any loan, grant or donation exceeding \$1000.00, individually or in total during the financial year ended 30 June 2005.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jeff Lavidos', is written over a large, hand-drawn oval. The signature is stylized and somewhat cursive.

Jeff Lavidos

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
AND SERVICES UNION**

TAXATION OFFICERS' BRANCH

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2005

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
AND SERVICES UNION**

TAXATION OFFICERS' BRANCH

AUDITED FINANCIAL STATEMENTS

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AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

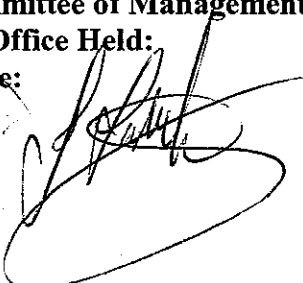
Committee of Management Statement

On 12th December 2005 the Committee of Management of the Australian Municipal, Administrative, Clerical and Services Union - Taxation Officers Branch Executive passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2005:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management:
Title of Office Held:
Signature:
Date:



Jeffrey Lavidos
Branch Secretary

12th December 2005

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

OPERATING REPORT

FOR THE YEAR ENDED 30TH JUNE 2005

In accordance with section 254 of the Workplace Relations Act 1996 ("the Act"), your Committee of Management report as follows:

Principal Activities

The principal activity of the organisation during the year was that of a registered trade union, which covers all employees of the Australian Taxation Office. No significant change occurred in the nature of those activities during the year.

Operating Result

The operating result of the organisation for the year ended 30th June 2005 was a deficit of \$(2,599). No provision for tax was necessary as the organisation is considered exempt.

Significant Changes

There was no significant change in the financial affairs of the organisation during the year.

Rights of Members

All members have the right to resign from the Union in accordance with Union Rules (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the Branch.

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for section 230 of the RAO Schedules and who are taken to be members of the registered organisation under section 244 of the RAO Schedule was 744.
- (b) the number of persons who were at the end of the financial year employees of the organisation including both full-time and part-time employees measured on a full-time equivalent basis was 1.8.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

OPERATING REPORT

FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)

Other Prescribed Information (continued)

- (c) the names of those who have been members of the Committee of Management of the organisation at any time during the financial year and the periods for which he or she held office were:

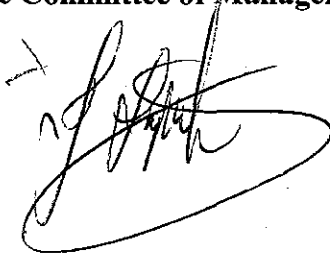
Peter Chaplin	1 st July 2004 to 30 th June 2005
Anna Pesten	1 st July 2004 to 30 th June 2005
Jeffrey Lapidos	1 st July 2004 to 30 th June 2005
Geoff Southern	1 st July 2004 to 30 th June 2005
Keith Meynell	1 st July 2004 to 30 th June 2005
David Hinds	1 st July 2004 to 30 th June 2005
Geoffrey Buchthal	1 st July 2004 to 30 th June 2005
Christine Goodwin	1 st July 2004 to 30 th June 2005
John Ftohogiannis	1 st July 2004 to 25 th May 2005
Gaetano Greco	25 th May 2005 to 30 th June 2005

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management:

Date: 12th December 2005



AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

INDEPENDENT AUDITOR'S REPORT

SCOPE

We have audited the accompanying general purpose financial report of the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers' Branch for the year ended 30th June 2005 comprising of Balance Sheet, Profit and Loss Statement, Statement of Cash Flows and Notes to the Financial Statements. The Union's Executive is responsible for the preparation and presentation of the financial report and the information it contains. We have performed an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.


AUDIT OPINION

In our opinion:

- (a) the accounts are properly drawn up so as to present fairly the financial position of the Union as at 30th June 2005 and its performance for the year ended on that date; and
- (b) the accounts are in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

Signed at Oakleigh ^{22nd} ~~13th~~ day of December 2005

OKEY STOPP & TAYLOR
1ST FLOOR
22 EATON MALL
OAKLEIGH VIC 3166
Tel: (03) 9569 7516
Fax: (03) 9568 0695

OKEY STOPP & TAYLOR
CHARTERED ACCOUNTANTS

GRAEME J TAYLOR C.A.
REGISTERED COMPANY
AUDITOR NO. 7299

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

BALANCE SHEET AS AT 30TH JUNE 2005

		<u>2005</u>	<u>2004</u>
		\$	\$
ASSETS	Note		
<u>Current Assets</u>			
Cash	3	22,971	14,162
Investments	4	30,000	45,000
Prepayments		-	-
		-----	-----
Total Current Assets		52,971	59,162
<u>Non-Current Assets</u>			
Plant and Equipment	5	5,599	6,506
		-----	-----
Total Assets		58,570	65,668
 LIABILITIES			
<u>Current Liabilities</u>			
Subscriptions in Advance	6	8,663	10,477
Creditors	6	15,575	18,260
		-----	-----
Total Current Liabilities		24,238	28,737
		-----	-----
Total Liabilities		24,238	28,737
		-----	-----
<u>NET ASSETS</u>		34,332	36,931
		=====	=====
 MEMBERS FUNDS			
Accumulated Reserves		34,332	36,931
		=====	=====

The accompanying notes form part of these financial statements

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES
UNION**

TAXATION OFFICERS' BRANCH

PROFIT AND LOSS STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2005

	<u>2005</u>	<u>2004</u>
	\$	\$
<u>INCOME</u>		
Contributions	157,727	131,454
Interest Received	2,477	2,406
	-----	-----
Total Income	160,204	133,860
 <u>EXPENDITURE</u>		
Allowances – Car and Travel	2,587	2,851
Affiliation and Sustentation Fees	14,611	12,786
Auditing and Accounting Services	-	1,470
Book-keeping Services	500	500
Depreciation	2,218	2,630
Bank Charges and Government Taxes	917	1,097
Information Systems	181	328
Payroll Tax	3,484	4,400
Postage, Printing and Stationery	996	881
Rent	3,253	3,205
Salaries	70,556	68,939
Sundry Expenses	2,566	881
Superannuation and Salary Sacrifice	44,339	45,061
Telephone Expenses	3,655	4,302
Training	928	1,114
Travel Expenses	10,268	11,577
Workers Compensation Insurance	1,744	1,594
	-----	-----
Total Expenditure	162,803	163,616
 Surplus (Deficit) for the year	(2,599)	(29,756)
 Accumulated Funds at 1st July 2004	36,931	66,687
	-----	-----
<u>Accumulated Funds at 30th June 2005</u>	34,332	36,931
	=====	=====

The accompanying notes form part of these financial statements

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005

1. Statement of Significant Accounting Policies

The accounts have been prepared in accordance with the Australian Accounting Standards and the Workplace Relations Act 1996. The following is a summary of significant accounting policies adopted by the Union in the preparation of the accounts which, unless otherwise stated, have been consistently applied:

(a) Basis of Accounting

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets.

Income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

(b) Income Tax

No provision has been made in the accounts for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at historical cost less, where applicable any accumulated depreciation. Assets have been depreciated over their estimated effective lives.

(d) Goods and Services Tax

Goods and Services Tax ("GST") collected by the Branch is brought to account as a liability with refundable input credits in respect to GST paid reducing that liability. Accordingly, all items of income and expenditure brought to account in the financial statements is after the deduction of any applicable GST.

(e) Investments

Non-Current investments are recorded at their face value. They are confined to term deposits with the Commonwealth Bank of Australia.

(f) Workplace Relations Act 1996

In accordance with the requirements of the Workplace Relations Act, 1996 as amended, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which read as follows:

1. A member of an organisation, or Registrar may apply to the organisation for specified prescribed information in relation to the organisation.
2. An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or registrar in such manner, and with such time, as is prescribed.
3. A registrar may only make an application under sub-section (1) at the request of a Member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	<u>2005</u>	<u>2004</u>
	\$	\$
3. Cash		
Cash at Bank – Commonwealth Bank	22,971	14,162
	-----	-----
4. Investments		
Term Deposit – Commonwealth Bank	30,000	45,000
	-----	-----
5. Plant and Equipment		
Office Furniture and Equipment at cost	24,740	23,429
Less Accumulated Depreciation	19,141	16,923
	-----	-----
	5,599	6,506
	-----	-----
6. Current Liabilities		
Australian Taxation Office – BAS	5,305	3,685
Subscription in Advance	8,663	10,477
Trade Creditors	10,270	14,575
	-----	-----
	24,238	28,737
	-----	-----
7. Salaries, Wages and On-Costs		
Holdings of Office		Comparative
Salary and Salary Sacrifice	50,482	figures not
Employer Superannuation	11,358	available
Employees		
Salary and Salary Sacrifice	48,673	
Employer Superannuation	4,381	
Other Costs		
Payroll Tax	3,484	
WorkCover	1,744	

Total Salaries, Wages and On-Costs	120,122	

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	<u>2005</u>	<u>2004</u>
	\$	\$
8. Capital and Leasing Commitments		
Finance Lease and Hire-Purchase	NIL	NIL
Operating Lease Commitments	NIL	NIL

9. Contingent Liabilities

The Committee of Management is not aware of any Contingent Liabilities at balance date the effect of which would be immaterial in relation to these financial statements.

10. Events Subsequent to Reporting Date

No event has arisen subsequent to balance date the effect of which may be material in relation to the financial statements, other than.

The following invoices were received after 30th June 2005:
\$2,500.00 for the audit of the financial accounts for the year ended 30th June 2004
\$1,155.00 for bookkeeping for the period 1st July 2004 to 30th September 2005.

The fee for audit of the 2005 financial statements is likely to be in the order of \$2,500.00

11. Economic Dependence

The principal source of income is fees from its members and accordingly the Union is economically dependent on the fees from members

12. Segment Reporting

The principal activity of the Union is to service and support the needs of its Australia-wide Members on a range of industrial and workplace matters.

AUSTRALIAN MUNICIPAL, ADMINISTRATION, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 30TH JUNE 2005

		<u>2005</u>	<u>2004</u>
		\$	\$
Cash flows from operating activities			
	Note		
Payments – Salaries / Operating Expenses		(163,270)	(157,912)
Receipts – Fees / Other Income		155,913	131,794
Interest Received		2,477	2,406
Net cash used in operating activities	2	(4,880)	(23,712)
Cash flows from investing activities			
Payments for purchase of plant and equipment		(1,311)	(3,537)
Net cash used in investing activities		(1,311)	(3,537)
Net increase (decrease) in cash held		(6,191)	(27,249)
Cash at 1 st July 2004		59,162	86,411
Cash at 30 th June 2005	1	52,971	59,162

The accompanying notes form part of these financial statements

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2005

Notes to the statement of cash flows

1. Reconciliation of cash

For the purpose of the Statement of Cash Flows, cash includes cash on hand, cash at banks and investments in money market instruments. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position, as follows:

	<u>2005</u>	<u>2004</u>
	\$	\$
Cash at Bank	22,971	14,162
Term Deposit	30,000	45,000
	-----	-----
	52,971	59,162
	-----	-----

2. Reconciliation of net cash used in operating activities to operating surplus (Deficit) for the year

	<u>2005</u>	<u>2004</u>
	\$	\$
Operating Surplus (Deficit)	(2,599)	(29,756)
Add Non-Cash Items		
Depreciation	2,218	2,630
Add Changes in Assets and Liabilities		
(Decrease) Increase Creditors	(2,685)	2,273
Decrease in Prepayments	-	801
(Decrease) Increase in Subscriptions in Advance	(1,814)	340
	-----	-----
Net cash used in operating activities	(4,880)	(23,712)
	-----	-----

The accompanying notes form part of these financial statements



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9654 6672

Mr. J. Lapidos
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers Branch
116 Queensberry Street
CARLTON SOUTH VIC 3053

Dear Mr. Lapidos,

Schedule 1B - Workplace Relations Act 1996
Extension of time to supply to members
financial report of reporting unit
(FR 2004/425)

I refer to your letter dated 24 November 2005, in relation to a request for an extension of time to supply a copy of the financial report of the Taxation Officers Branch of the Australian Municipal, Administrative, Clerical and Services Union to its members.

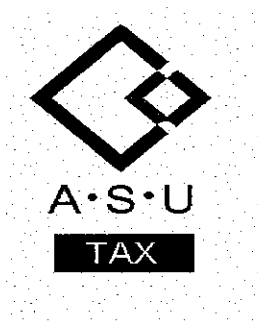
I hereby grant to the reporting unit under subsection 265(5) of Schedule 1B of the Act an extension of time until 31 December 2005 to supply to members of the reporting unit a copy of the financial report prepared for the year ended 30 June 2005.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'T. Nassios', written over a horizontal line.

T. Nassios
DEPUTY INDUSTRIAL REGISTRAR

2 December 2005



**Australian Services Union
Taxation Officers Branch
116 Queensberry Street
Carlton South Vic 3053
Ph. 03) 9347 6080
Fax: 03) 9347 8781
asutax@asutax.asn.au**

**Branch Secretary: Jeff Lapidos
Ph. 0419 335 675
Jeff.Lapidos@asutax.asn.au**

The Industrial Registrar
Australian Industrial Registry
Level 35
80 Collins Street
Melbourne 3000

24 November 2005

Dear Sir/Madam

This is an application in accordance with s. 265(5) of the Workplace Relations Act, Schedule 1B for an extension of the period referred to in s. 265(5) (b) by 1 month.

The reason for the application is a delay in our accountant and auditor completing the financial statements.

Yours sincerely


Jeff Lapidos