



31st March 2017

Hon. Justice [REDACTED]
SA Supreme Court
Adelaide SA 5000
Via email

Without Prejudice

Re: Supreme Court of SA Action: [REDACTED] - DCT vs Rocco Leo & Ors

Dear Justice [REDACTED],

As stated in previous correspondence, despite copious evidence of Agape Ministries' legitimacy as a Religious Institution being provided to the ATO, we have endured seven years of unrighteous persecution.

We have been denied natural justice. Lies, twisted truths and persecution by process have been the 'weapons of choice' for the ATO, media and deeply covert bureaucratic and political antipathy towards this Christian church and its ministers.

However, to behave in this fashion towards a church and its team which was anointed and appointed by God has dire consequences.

In reading the transcript from the March hearing I note your comments quoting the Holy Scriptures regarding the payment of tax. Sir, I must most humbly point out the error made in doing so. The mistake was in referencing the Lord's words about 'common' man instead of priests (Levites) et al.

The correct Scriptures:

- Ezra 6 v 8-10** "Moreover I issue a decree as to what you shall do for the elders of these Jews, for the building of this house of God: Let the cost be paid at the king's expense from taxes on the region beyond the River; this is to be given immediately to these men, so that they are not hindered.
v 9: And whatever they need – young bulls, rams and lambs for the burnt offerings of the God of heaven wheat, salt, wine, and oil, according to the request of the priests who are in Jerusalem – let it be given them day by day without fail,
v 10: that they may offer sacrifices of sweet aroma to the God of heaven, and pray for the life of the king and his sons.
Matt Ch 17 v 25 -26
v 25: where Jesus states "... What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?"
v 26: Peter said to Him, "From strangers."

Why is it so important to quote the Holy Scriptures most relevant to the specific situation? Because of the disastrous outcome for those who flout God's edicts.

Sir, you have demanded that I return to "face justice". I and my fellow AMI ministers cannot afford to pay for even one airline ticket.

All assets were frozen by court order in 2010 when the ATO grossly misrepresented the situation so as to portray an inaccurate portrait of AMI et al, thereby succeeding in their application to have our assets, along with those belonging to AMI parishioners (currently residing in the Universal Holdings bank account), frozen.

Almost seven years later we are no closer to having funds released for our living expenses. On one occasion permission was granted to access some funds to pay for a portion of the burdensome legal expenses. Since inception of this court order in 2010, to this day, I have not been allowed to access to monies for living expenses. Instead we are dependent upon the mercy and generosity of others to do such basic things as eat!

Further, if I could somehow return I would be arrested the moment I stepped onto Australian soil.

I have been unjustly targeted by SAPol with a warrant having been issued for my arrest on 'trumped up' charges that were based on an incident in which a now deceased drug addicted husband of an AMI parishioner was stalking me. His false report was engineered to provide an excuse to arrest me if I should return to Australia. During an interview at SAPol's invitation, this man was persuaded by police officers to provide a fabricated account of my actions when he harassed me on Federal government territory (Adelaide Airport). CCTV footage showing the event was 'sliced and diced' to show me in a very poor light. The missing minutes of film that showed the full picture have been withheld from my solicitor.

The man I was supposed to have attacked has been deceased for three years, yet the charges have not been withdrawn. I would almost certainly be denied fair treatment by police officers whom, deceived by flawed 'intel' and wildly inaccurate media reports, mounted a costly campaign to expose what they had been led to believe was some crazily aggressive cult, but came up with nothing. Instead these officers suffered major embarrassment.

The ATO's diabolical plan was to bludgeon AMI et al with the legislation so unfairly weighted in favour of this government monolith until all assets were stolen. At every turn tax officers used 'lawfare' and the governments 'deep pockets' to block attempts to get an impartial review of our situation. Finally, even our supporters' funds were exhausted and we could no longer afford to mount a legal defence.

Government employees, both state and federal have used and abused the power of their positions to such an outrageous extent that lawyers, accountants and other professionals have, upon reviewing the evidence, commented on the outright discrimination visited on AMI, it's other ministers and me.

Words they used to describe our treatment by tax officers included '*haven't seen anything like this since the disgraceful Chamberlain case*' and '*malicious bullying*' and '*unbelievable*' and '*how could this happen in the Australian courts*' and '*...this is happening in Australia - not China!*'

Despite the uncalled for and outrageous attacks we did not cease to serve Almighty God. This service did not falter at any time during this prolonged period of oppression and separation from our families. It continues to this very day.

The unrelenting assault upon people serving the Most High God brings, through His Spirit, an ultimate judgment upon those who so heartlessly undertake it.

Consequently it was solemnly declared to you and others that should this unrighteous action continue the plagues (divine affliction) will intensify and cause devastation for all of Australia. Over the last month this damage has been experienced by or witnessed by the entire country. It will not cease until the land descends from it's recently held rank as a '1st' world country to a '5th world' status.

For the final time I forewarn that the consequences for whomsoever insists upon enacting the shamefully unjust legislation at the request of the government entity, known as the Australian Taxation Office, is fighting the Hand of God.

For the higher law (Judeo) demonstrates that God's anointed and appointed representative, being a 'Man of God' has power over the life of King/ruler of the land. Should such a ruler deem that taxes must be paid by the church and its ministers, or tries to take anything from the House of God, then the king is cursed.

Ezra Ch 7 v 24 "Also we inform you that it shall not be lawful to impose tax, tribute, or custom on any of the priests, Levites, singers, gatekeepers, Nethinim, or servants of the house of God."

The Philistines took the Ark of the Covenant and, as a direct result God struck them with tumors and destruction:

1 Sam Ch 5 v 8-9 & 12

v 8-9: Therefore they sent and gathered to themselves all the lords of the Philistines, and said "What shall we do with the ark of the God of Israel?" And they answered, "Let the ark of the God of Israel be carried away to Gath." So they carried the ark of the God of Israel away.

v 9: So it was, after they carried it away, that the hand of the Lord was against the city with a very great destruction; and He struck the men of the city, both small and great, and tumors broke out in them.

v 12: And the men who did not die were stricken with tumors, and the cry of the city went up to heaven.

The ark of the God of Israel was in the country of the Philistines for seven months of mayhem, before being returned to Israel in humbleness and accompanied by a golden 'trespass' offering and gifts of treasure so that God would relent.

Note: The only way to undo a curse of the 'remorseless disasters' is in the manner used by the Philistines ... to approach the Spirit of God via the High Priest (man of God) whom the person(s) have come against, bearing a 'sin offering' to plead for the cessation of the calamities.

Let it be known there is no other approach. Any other choice may risk the chance to terminate the catastrophes.

Within the same hour as the callous actions against AMI, being the House of God, and it's ministers, representatives and parishioners, are performed, such person(s) will feel the heavy Hand of God falling upon them. It will pass a proper judgment. A judgment by a higher law. A law higher than any and every earthly law.

To believe one can fight the Hand of God is to believe one can fight the fury unleashed by Cyclone Debbie upon Australia's east coast.

The ATO's campaign to make a small Christian church helpless against their limitless resources (David vs Goliath?) seemed to have triumphed. Yet God is now causing what was a prosperous nation to career towards the brink of ruin. Entire towns are destroyed. Devastation can be seen in every direction. Astronomical financial losses are being suffered.

As this letter is being written the reports of wreckage ruin and desolation from torrential rain, floods, thunderstorms, dams overflowing, meandering creeks transformed into raging torrents, storms surges, and hailstorms charging down the coast towards Sydney can be heard.

This monstrous 'weather event' as it is described by people ignorant of God's laws cannot be easily explained away as just a bit of unseasonal weather, as locals experiencing these conditions are all too aware! Many are in shock as they view the desolation and mayhem.

God's laws are far greater than the corrupt so-called laws developed by flawed men. Because these earthly laws have strayed so far that true (fair, honest, impartial) justice is no longer executed, should not God consider proper judgment over the entire nation; a people arrogant and 'hard of heart'?

Let it be known far and wide that if anyone thinks they can plot and scheme to steal an anointed and appointed House of God's Treasury they are mistaken. Instead the Treasury of the country will be cursed and immediately begin the downward slide to a complete collapse. For to disregard the highest laws of Heaven – laws that are far higher than anything man can make, is to disregard their own life and the lives of all Australians.

For it is written that any attempts to judge the House of God will end badly and the nation will be no more. God's judgment will be upon whomsoever tries to judge. To disbelieve these words; not merely words of bravado, but words of the Living God is to put at stake the lives of all who live in this land.

To disbelieve these words is to wager the lives of all who live in this land. We demand that the voice of God and not of a man prevail.'

God's Judgment - Acts 12:22-23

v 22: "And the people kept shouting, "the voice of God and not of a man!" ..."

v 23: "Then immediately an angel of the Lord struck him (Herod) because he did not give glory to God. And he was eaten by worms and died..."

Thus says the Lord.

We appreciate you taking the time reading this letter and ask that you, as you always do, turn to the Wisdom of the Lord. Your efforts are sincerely appreciated.

May the Lord make the righteous path clear to you, and bless you in making a wise decision.



Rocco Leo, Pastor
Agape Ministries International



7th March 2017

Hon. Justice [REDACTED]
SA Supreme Court
Adelaide SA 5000
Via email

Without Prejudice

Re: Supreme Court of SA Action: [REDACTED] - DCT vs Rocco Leo & Ors

Dear Justice [REDACTED],

I write to provide information pertinent to the above actions, which have come before you because others are, and have been employing court processes in a manner the courts of this land were never intended to be used.

For 7 years the Tax Office, by implementing an 'unjust use of court procedure' strategy with hearing after hearing and demands for more and more data and / or unreasonable conditions before agreeing to a freeze order variation. With all assets frozen this strategy forced us to borrow funds to pay legal fees. These fees mounted up to the point that [REDACTED] Legal refused to do further work without being paid for outstandings. In short, tax officers, knowing we had no resources used these evil tactics to 'bleed' our supporters dry.

Since this action began in 2010 the other defendants and I have been allowed just a single variation to the freeze order to allow some of the enormous legal fees to be paid. Not \$1 has been made available for our living expenses or business expenses, despite this being customary practice. It is not the way of a just and righteous system.

Again using court procedures the Tax Office sold three AMI assets despite having had meetings with AMI's Liaison Officer, [REDACTED], where many flawed assumptions and so-called 'intel' on which tax officers used to make key decisions, were corrected. Some of this accurate data completely overturned the intel, thereby demonstrating that what had been viewed as black, was in truth as white as snow. The proof supporting the information provided during these meetings was forwarded to them in a timely manner. It was disregarded. The assessments remained unchanged. The revocation of the charity status done with such unseemly haste was not revoked.

Consequently there is a grave danger that a miscarriage of justice is likely to occur if focusing solely upon legal process. It is vital to consider the 'big' picture. For it makes no sense that people, intending to defraud the commonwealth, or anyone else, would ceaselessly serve the Most High God, in a third world country for 7 years, without financial reward.

Despite personal hardship and unwarranted persecution we continue to action the 'Great Commission' daily. With prayer and fasting for others who have great need undertaken whenever necessary. Yet, others persist in coming against ministers doing good, despite seeing a great deal of evidence of the positive results of this ministry.

At times it has meant I went days without eating, and nights without a roof over my head. For 7 years I have been wholly dependent upon the benevolence of others. I am separated from my family [REDACTED] since I left Australia in 2010.

██████████ parents have suffered and paid a terrible price for the persecution of their children. His mother became so stressed that she experienced a debilitating stroke. His father passed away; his heart broken by such harassment of Christian workers.

There is so much more to this matter than has been brought to your attention, which is why I am requesting that you take a moment to consider the entire circumstances.

AMI is a religious institution, and it's ministers dedicated servants of the Most High God, in every sense of the words, but most importantly as is instructed by the Holy Scriptures:

The Great Commission - Matthew 28 v 18 - 20

v 18: ... "All authority has been given to Me in heaven and on earth".

v 19: "Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all that I have commanded you.

v 21: "teaching them to observe all things that I have commanded you; and lo, I am with you always, *even to the end of the age.*" Amen

Despite being supplied with copious proof of it's legitimacy tax officers refused to re-instate AMI's charity status that was suddenly revoked after the adverse publicity (even though the ATO's own processes demand a Comprehensive Review be undertaken prior to taking such a drastic action).

Of course this act allowed these tax officers to exploit AMI with a retrospective 10 year audit followed by the rapid issue of taxation assessment notices for all defendants for outrageous amounts calculated by assuming all income was taxable and a paltry sum of approx \$35 per annum, being bank fees the only deductible expenses, followed by General Interest Charges and Penalties of 90%.

Inflammatory media reports tainted the case. After 7 years of misrepresentation of the truth, key statements which are factually wrong continue to be made in the courts.

For example: The lie: '*the defendants fled the country after being exposed SAPOL raids*' vs '*the defendants left the country a few days before raids*'. (ref: Immigration Dept departure cards)

The reason for the trip? To attend meetings previously arranged with governments in South Pacific nations as part of planned international aid and missionary projects that were about to begin (after two years of research in this region - ref: Immigration Dept departure cards).

The ATO claimed that the funds held in the ██████████ bank account does not belong to the church and parishioners. Innocent people who had sold assets to self-fund their participation in the South Pacific aid and missionary projects. Tax officers were given copies of the paperwork (eg. Contract to purchase a ██████████ property to be used as the project headquarters) supporting the statements made by these parishioners. Now all these unquestionably blameless people are suffering along with us.

Government officers continue to twist the truth and misrepresent evidence in a manner described by the Inspector General of Taxation's staff as '*malicious*'. Furthermore, much of the key evidence given to our original lawyers was kept from the court.

The Hand of the Lord will not relent against such ungodly acts by those who have no interest in justice.

Strife manifests in forms other than constant attacks from without. It can be seen within a nation in the form of a fragile economy, energy insecurity, fierce weather and the like, as Australians have been experiencing recently. We pray for the blessing of Australia and Australians such as those promised by the Most High God and detailed in chapter 28 in the book of Deuteronomy.

Therefore I am asking your Honour to look into this case on behalf of the nation of Australia. And to examine it's merits (an absolute mountain of additional proof is available via AMI's liaison officer), not just according to court procedures, but in the light of righteous justice.

Why do I ask? Not merely for myself, or for the other defendants, but for the entire nation. Because if this does not happen Australia will be subject to God's judgment.

And His judgment will most certainly fall upon the land as it did on Israel when the words of Caiaphas and the crowd '*His blood be upon us and on our children*' did, a wrong judgment, caused the most colossal consequences. A people whom, for the 2,000 years since these words were uttered, has had no peace. A nation without freedom from constant wars even to this day.

Caiaphas and the crowd: Matthew 27 v 24 - 25

v 24: When Pilate that he could not prevail at all, but rather that a tumult was rising, he took water and washed his hands before the multitude, saying. "I am innocent of the blood of this just Person. You see to it."

v 25: And all the people answered and said, "His blood be upon us and on our children".

We appeal to your sensitivity and good conscience and the wisdom of God which you possess; which will cause you to judge righteously, to use acumen in accordance with the Holy Scriptures as prayed by King Solomon:

Righteous Judgment - I Kings 3:9

v 9: "Give therefore thy servant an understanding heart to judge thy people, that I may discern between good and bad ..."

... and that you will release all our assets that were inappropriately frozen for 7 years.

If not, then let it be known that the Hand of God will be against the whole land with unrelenting natural disasters. For God's judgment falls on those who condemn good as if it was evil.

Isaiah 5:20

v 20: "Woe to those who call evil good, and good evil;...."

These plagues will not stop until this travesty of justice is rectified and AMI, the House of God, compensated appropriately. To do otherwise will be to condemn Australia to catastrophes from which it will not recover.

God executes - Psalm 103:6

v 6: "The Lord executes righteousness. And justice for all who are oppressed."

I thank you for reading this letter and, as you always do, turning to the Wisdom of the Lord. Your efforts are sincerely appreciated.

May the Lord enlighten your mind, and bless you in making a wise decision.



Rocco Leo, Pastor
Agape Ministries International



24th February 2017

Justice [REDACTED]
SA Supreme Court
Adelaide SA 5000
Via email

Re: [REDACTED] between Deputy Commissioner of Taxation Rocco Leo & Ors

Without Prejudice

Dear Justice [REDACTED],

Please be advised that due to the failure to meet the timelines as set out by the AAT (beyond our control) the application was dismissed. I write to ask the freeze orders covering the assets of AMI et al be lifted at once, and all funds held by the court that were proceeds of AMI properties sold by court appointed receivers to satisfy the so-called debt by paid to Agape Ministries International.

[REDACTED] e.
We have been placed in a predicament by the following:

[REDACTED] Legal has withdrawn their legal services because we cannot pay the outstanding legal fees incurred by the long, drawn out proceedings to press our application to vary ATO imposed freeze orders to fund the AAT hearing.

Over the six month period this application was before the SA court the actions of the ATO consistently caused us to incur costs (approx [REDACTED] of which more than [REDACTED] is currently unpaid) which was almost as much as the actual final sum to which this government department eventually agreed (\$ [REDACTED] that could only be used to pay expenses directly related to the AAT matter).

It seems the ATO was determined to exhaust our funds (borrowed - as all AMI assets are frozen) so that we could not pursue this appeal against the ATO outrageous assessments and charity status revocation.

In the most recent hearing, on 21 December 2016, the ATO would not agree to the presiding judge deciding the amount that could be made available to us for the AAT proceeding without placing untenable conditions upon such action. The Deputy Commissioner literally forced us to accept the abovementioned sum with the condition that it was not to be used to pay the outstanding legal fees.

Why do I use the word '*forced*'? Because the ATO stated that if we did not accept the suggested amount, but instead asked for the judge (after hearing arguments from both sides) to decide, then they would immediately take action to sell the properties housing the AMI church, charity and bible college and [REDACTED] family home. Such coercion / intimidation / bullying by a government department that holds so much power does not seem to me to be appropriate behaviour in any, way, shape or form.

