Enjoying the warm weather of Hawaii during RIMPAC '94, are (l-r) LSCSO John Tribe, ABCSO Kirstie Hicks and ABETX Jason Anger from HMAS SYDNEY.

Picture: ABPH Andrew Butt

RIMPAC off and running

By Commander Tim Bloomfield in Hawaii

Four Australian ships, HMAS Ships HOBART, SUCCESS, DARWIN and SYDNEY, the submarine HMAS OVENS, three P3 Orion aircraft from 92 Wing, South Australia, a detachment from the Special Air Services (SAS), RAN clearance divers and a small contingent of headquarters staff and public affairs officers make up the Australian contingent in the largest maritime exercise for a number of years – RIMPAC 94.

The exercise began in the Pacific off Hawaii on May 23 and will run for a month.

Navies participating besides Australia are the United States, South Korea, Japan and Canada.

RIMPAC 94 is the 14th in a series of biennial exercises which began in 1971.

Following a very heavy exercise schedule, both on the way across to Hawaii and during the lead up to the commencement of RIMPAC 94, the ships sailed from Pearl Harbour on Tuesday to start the sea phase of the exercise.

The Pacific Missile Range has been heavily utilised by DARWIN and SYDNEY with a Harpoon firing by DARWIN a great success.

The Seahawks have also undertaken some successful torpedo attacks.

And the ship’s companies of all units are making good use of their free time participating in numerous leisure activities available on Aloha Island.

Musking convertibles are easily the most popular hire cars with our ships’ car parks dotted with these sleek machines.

Hawaii has really opened up for the 25,000 Service personnel participating in the exercise.
**Back to school for TORRENS**

Crew members, school staff and student Vincent Smith (11) after a hard day's work.

**Study of Supply Officer role**

A study is to be undertaken into the role of the RAN Supply Officer to the year 2003.

A DEFNAV statement says the 1990 ROCS Report could not have envisaged the range and depth of change which has since taken place in the support areas of Navy, defence and industry.

The next decade will also present Navy with a broad range of logistics issues to be resolved as it moves towards the goals set in the Navy Vision 2003, it adds.

A DEFNAV statement says the 1990 ROCS Report could not have envisaged the range and depth of change which has since taken place in the support areas of Navy, defence and industry.

The study is to encompass:

- Whether the structure of the Supply Officer specialisation is appropriate for the roles identified to 2003.
- The continued relevance of sea service in the career progression of Supply Officers.
- The identification of appropriate functional areas within, as prescribed by ROCS, and the development of Supply Officers to fill them.
- Any effects upon other supply branch ranks and non-supply specialists of proposed changes to the role of the Supply Officer.
- The next decade will also present Navy with a broad range of logistics issues to be resolved as it moves towards the goals set in the Navy Vision 2003, it adds.

RAN Supply Officer to the year 2003.

The study will also extend beyond the tasks currently performed by Supply Officers.

CMDR Robinson will commence the study in July 19, 1994 and present its report on October 30, 1994. He will be assisted by LIEUT J.V. Craig.

Personnel and groups who wish to forward submissions should do so to: Director Logistic Services - Navy, Campbell Park Offices, CP3-1-02, facsimile (06) 266 2388.

**THOMSON SINTRA PACIFIC.**

**KEEP AUSTRALIA'S SEA LINES OPEN, THOMSON MAKES SURE YOU SEE THE MINE.**

**LOW RISK**

Thomson and its partners have successfully nominated their minehunting systems in most key global locations and against any other supplier.

**RAISED SUPPLY**

Fast, Collins class and Anzac classes consistently delivered on time from our North Yard facility.

**QUICK RESPONSE**

The US/ROCS 32 VOSM system certified by the US Navy after six months, including twelve conditions.

**DEEP IN SYSTEM**

From aircraft carrier to nuclear submarine, from general purpose patrol vessels to specialised minehunters.

**R&D AND EXPORT ORIENTATION**

Our self-funded Australian developed towed array acquired by Thomson.

**COMMITTED TO AUSTRALIA'S FUTURE**

Our two major programs we have invested more than 6000 people-years of Australian work, and stand in excess of $70 million in public expenditure.

**HMAS GASCOWNE.**

HMAS GASCOWNE has had something of a pioneering job ahead of it.

When Mort's Dock at Balmain built the first of them half a century ago this year people generally approved and closed their minds at mere mention of the word "frigate". All that could please in their minds were the multi-purpose frigates of yesterday - "The Wooden Walls of England" as they were known in the Nelson era.

For frigates had been part and parcel of the Sydney Harbour scene since the early days of settlement with frigates of the French, Russian and later American and other navies in our waters mingling with the great frigates of Britain's Royal Navy stationed out here in the early days.

Fifty years ago, back in 1943, Mort's Dock launched the first of a whole new breed of frigates as we knew them then.

When HMAS GASCOYNE commissioned in its ship's company of some 160 officers and men had something of a promising job ahead of it as it population-in-the-introduction-of-the-new frigate into our maritime scene.

As early as 1941 the Australian government recognised the need for a new class of warship with a sea command of some 5000 miles for long-range convoy escort work. Ships that would be well-armoured and with excellent anti-submarine capabilities.

Mort's Dock and Cockatoo Island were the two shipyards which, with Walker's and Evan Duddin in Queensland plus Williamstown in Victoria, were allocated the task of building the new frigates.

Despite the drawbacks of war there was a degree of pomp and ceremony when HMAS GASCOWNE commissioned as Mort's Dock after a construction period of about a year and four months.

Six were built to take their place in the wartime Navy - HMAS GASCOYNE, BARCROD, BURRUS, HAWKEBURY, LACHLAN and DIAMANTINA. Operating mainly with Task forces of the US 7th Fleet they became involved in an exciting array of wartime assignments and in the post-war "clean-up".

Another six frigates - HMAS Ships BARKW, CUGLOD, CUNDINAME, MACQUARI, MERCURY, SHOALHAVEN and STUART - were built by Mort's Dock and Williamstown, followed for the Royal Navy by HMA Ships AMBURMITE, WARR, MEKING, STUART, PARLAMINTA, BALLARAD, TSUGOWOO and PERHIT.

Amid this construction program other two frigates - HMAS RAM AND TINA - will be built for the Royal New Zealand Navy.

Of some 3500 tons and 146 meters long the new ANZAC ships will feature twin cruise details with a single guidewhale and high-speed, with two control-lake, four-pitch propellers. Their potency will consist of a 127mm (5-inch) gun, missiles in a vertical launcher, sonar and electronic sophistication plus accommodation for 72 personnel.

It's all a far cry from the frigate HMS RISB of Britain's Royal Navy, which in 1859 was stationed in Sydney by the British and Australian navies that formed the special squadron gathered for the complex exercises.

Sydney then became home-base for the next generation of frigates - the US built guided missile frigates HMAS ADAMIA, HMAS CANBERRA, HMS SYDNEY, HMAS DOROTHY which joined now by HMAS MELBOURNE and soon, HMAS NEWCASTLE.

But it will be the existing new ANZAC class frigate which will help take our Royal Navy defences into the 2000s.

As leader of the new class of frigates HMAS ANZAC will be the first to be built by AMBURMITE, followed for the Royal Navy by HMA Ships ABRENT, WARR, MENGING, STUART, PARLAMINTA, BALLARAD, TSUGOWOO and PERHIT.
As periods of Leave Without Pay (LWOP) can usually extend to more than 21 days, you should consult your pay office, or contact your AFPA representative, before you agree to consider this leave.

Contributions
If you are in the MSBS Scheme, you may contribute to the MSBS Scheme, and you must contribute to the MSBS Scheme.

Correspondence
If you wish to discuss LWOP, you should consult your pay office, or contact your AFPA representative, before you agree to consider this leave.

A CHILD CARE FACILITY
Is located at Endeavour House Complex, Randwick, Sydney. It offers quality child care for Defence personnel, uniformed and civilian. It is fully licensed and users can qualify for government fee relief/subsidy.

CONTACT THE DIRECTOR: (02) 314 1221

END}


Having a Baby?

YOU STILL NEED TO CHOOSE

- Private health insurance guarantees you the right of choice. Moderate costs offer a public ward in a public hospital, and not necessarily the doctor of your choice.
- NHBS top cover provides you with a wide choice of private hospitals and guarantees the use of your own doctor.

YOUR OWN DOCTOR AND HOSPITAL

This means that other benefits are available, but may not have been included in the NHBS plan.

To find out more about the benefits available, contact your AFPA representative.

Contact: (02) 314 1221

NAVY NEWS, June 3, 1994 (131) 3
On the seventeenth, as LCDR Norman lined up for a short putt...

...his car, video camera, CD player and uniform went for a "long drive".

Go for the firm putt - put your insurance with Smart Cover and relax in the knowledge that your personal effects are insured in your car, in transit, in storage, anywhere in Australia.

Smart Cover recognises if you're military - you're mobile.

And a lot of the time you have to carry or move your personal belongings around with you.

On the base, off the base, or on the move...Smart Cover has got you covered. Smart Cover is strategically planned personal effects insurance that matches your mobility. A single policy that covers the contingencies of your lifestyle. It is fully transferrable and travels with you wherever you are posted.

Plus you get the added smart benefits of - Personal accident cover, Emergency legal, medical and travel assistance, Postings insurance cover and worldwide legal liability.

And, having Smart Cover entitles you to apply for Smart Cover Car Insurance that gives you some very smart benefits you won't find in ordinary motor vehicle insurance policies - payable by allotment, automatic cover while vehicle is being transported, automatic storage cover while you're away, 'Australia wide' cover, regardless of State of registration.

Smart Cover is the smartest insurance move that you can make. And you can even pay the smart way - by allotment: PAYABLE BY ALLOTMENT.

For the cost of a couple of drinks a week, you're completely covered. If it comes out of your pay, you won't even miss it. But you'll sure miss Smart Cover if you don't have it and one day you need it.

Pick up a brochure at your pay office or even easier, call toll free today to get covered right away.

Get Smart. Take Cover.
The ship’s company of HMAS RUSHCUTTER (LEUT M.D. Hill) renewed friendships in Port Moresby during a visit to the ship’s host city over the ANZAC Day weekend.

As has become customary, RUSHCUTTER participated in the Dawn Service as well as hosting the ANZAC Day march back in the forecourt. This was followed by lunch in the "Rushcutter Room" at the new — and well appointed — RSL Club where, as guests of the RSL, the ship’s company enjoyed dinner with the assembled service and women’s section until late into the evening.

During the day RUSHCUTTER also participated in the ANZAC Day lunch bowls competition and made another donation to the ship’s adopted environmental cause while visiting Kingfisher Park Wildlife Sanctuary.

The ANZAC weekend visit confirmed the unique relationship RUSHCUTTER maintains with the people of Port Moresby.

The visit culminated in the presentation of a wooden model of RUSHCUTTER to the Mayor, Alderman Ray Couper, in appreciation of the close ties the RAM employs with the city.

The model is to be on permanent display in the civic centre.

If YOU WANT YOUR PROPERTY MANAGED BY SOMEONE WHO CARES, PHONE OR WRITE TO:

Ms Jan Castle
(09) 527 9911
KEOGH & THORGOOD
7 ROCKINGHAM ROAD, ROCKINGHAM WA 6168

**GOLD COAST**

**THIS IS YOURS!**


**BROADWATER**

**POSSESSION PLUS!**

TG conducted EX AUSINA 94-1 with the Indonesian ships KRI AHMAD YANI and KRI KAREL SATRIA.

A number of warfare and general administration exercises were conducted over the three-day period with TG 118 stationed at Darwin, Darwin, then at Busselton, Westralia, departed with the 20th February.

**RUSHCUTTER’s close ties with Port Moresby**
Chief leads Singapore gig

Under naval direction a band of Queenslanders has just completed an 11-day musical mission to Singapore.

Naval Chief Petty Officer Jeff McIlroy is pictured below with some of the 26 members of brass bands – from as far north as Cairns, west to Toowoomba and south to Brisbane – who combined to represent Australia at a biennial arts festival.

Jeff, with the job of running the Queensland Naval Band comprising Reserve members, was asked by the Queensland Concert Brass Band, made up of similar enthusiasts, to take the helm for the big blowout in Singapore.

Under sponsorship of the Singapore National Arts Council and Singapore Airlines the players, aged from 16 to 63 and including schoolboys, a doctor, a dentist, a marine engineer and a retired cleaner, presented an hour-long concert in the Singapore Botanical Gardens then played in a street parade and other concerts.

They also gave lunchtime and evening concerts at venues including a shopping centre, playing "show-band" and traditional brass band pieces.

Brisbane-based Chief Petty Officer McIlroy, as well as being conductor for the tour, selected the program and rehearsed the band for four days in the Queensland Naval Band headquarters at Bulimba prior to leaving.

Picture: Mal Lancaster.
Endeavour on display in the ACT

The Chief of the Defence Force, Admiral A.L. Beaufort, has officially opened an exhibition of a scale model of YOUNG ENDEAVOUR on display for the next six months at Parliament House.

Admiral Beaufort also announced the participation of YOUNG ENDEAVOUR in the RAN's Festival of Sail, the ship will sail from Darwin on July 30 to mark the 50th anniversary of Australia's Federation.

YOUNG ENDEAVOUR will represent Australia at Indonesia's premier event on August 19, 1995, a gathering of sailing vessels in a magnificent parade of sail on Jakarta Harbour.

Following the celebrations the ship will sail around the archipelago to return to Darwin in mid-September 1995.

Applications

Applications are now invited from young Australians between the ages of 16 and 23 to join YOUNG ENDEAVOUR in 1995 for the experience of a lifetime on a real voyage off the Australian coast for the first time sailing "Across the Top" visiting Thursday Island, Cocos and Darwin.

While applicants do not need previous sailing experience they should be in good health and able to swim at least 50 metres.

The sailing program onboard YOUNG ENDEAVOUR, administered by the Young Endeavour Youth Scheme, aims to provide young Australians to develop personal skills, initiative, teamwork and leadership qualities as well as providing a unique sailing experience.

YOUNG ENDEAVOUR, a 64-metre barquentine, was Britain's gift to Australia for the Bicentenary. Since her handover in January 1988 under the guidance of the 10-man Royal Australian Navy crew, more than 3,000 young people from Australia and New Zealand have undertaken sail training voyages off the coast of Queensland, New South Wales, Victoria, Tasmania and South Australia. They have also participated in national and international gatherings and schools.

One of the 3,600 kw (4,800 hp) MTU diesel engines which will power Australia's new ANZAC frigates was under construction in Williamstown, Victoria. The 12 cylinder, 140 litre cubic capacity diesel weighs in at seven tonnes and is almost four metres long and three metres high.

Engine frigates' driving force

The massive 3606kw (4,800 horsepower) MTU diesel engine which the Premier of NSW, Mr John Fahey, has officially start-ed at MTU's Kings Park factory in Sydney, is the first of 20 state-of-the-art engines being specially built to power Australia's and New Zealand's new ANZAC frigates now under construction in Williamstown, Victoria.

The engines are scheduled for progressive delivery during the building phase of the frigates from 1994 to 2002.

Each of the 10 frigates has two MTU 12 cylinder 1163 cc diesel engines providing a total of 7200 kw (9,600 hp).

Each has a cubic capacity of 140 litres and weighs seven tonnes.

MTU Australia is also supplying four 600 kw diesel gensets for each vessel to provide onboard electric power.

The ANZAC's engines are the most technologically advanced available in the world today, offering unique high power to low weight ratios. Fuel economy, long life expectancy and low maintenance are competitive features.

The ANZAC frigate contract follows a long association between MTU and Australia's Defence Forces, reflecting the company's world-wide leadership in this field. The ANZAC frigate contract is the first of 20 state-of-the-art engines being specially built to power Australia's new ANZAC frigates now under construction in Williamstown, Victoria.

The ANZAC frigates will join the RAN's Fremantle-class replenished, the Australian Army's Leopard tanks and the RN's new fleet of dive boats.

One of the 3,600 kw (4,800 hp) MTU diesel engines which will power Australia's new ANZAC frigates was under construction in Williamstown, Victoria. The 12 cylinder, 140 litre cubic capacity diesel weighs in at seven tonnes and is almost four metres long and three metres high.

Engine frigates' driving force

The massive 3606kw (4,800 horsepower) MTU diesel engine which the Premier of NSW, Mr John Fahey, has officially start-ed at MTU's Kings Park factory in Sydney, is the first of 20 state-of-the-art engines being specially built to power Australia's and New Zealand's new ANZAC frigates now under construction in Williamstown, Victoria.

The engines are scheduled for progressive delivery during the building phase of the frigates from 1994 to 2002.

Each of the 10 frigates has two MTU 12 cylinder 1163 cc diesel engines providing a total of 7200 kw (9,600 hp).

Each has a cubic capacity of 140 litres and weighs seven tonnes.

MTU Australia is also supplying four 600 kw diesel gensets for each vessel to provide onboard electric power.

The ANZAC's engines are the most technologically advanced available in the world today, offering unique high power to low weight ratios. Fuel economy, long life expectancy and low maintenance are competitive features.

The ANZAC frigate contract follows a long association between MTU and Australia's Defence Forces, reflecting the company's world-wide leadership in this field. The ANZAC frigate contract is the first of 20 state-of-the-art engines being specially built to power Australia's new ANZAC frigates now under construction in Williamstown, Victoria.

The ANZAC frigates will join the RAN's Fremantle-class replenished, the Australian Army's Leopard tanks and the RN's new fleet of dive boats.

One of the 3,600 kw (4,800 hp) MTU diesel engines which will power Australia's new ANZAC frigates was under construction in Williamstown, Victoria. The 12 cylinder, 140 litre cubic capacity diesel weighs in at seven tonnes and is almost four metres long and three metres high.

Engine frigates' driving force

The massive 3606kw (4,800 horsepower) MTU diesel engine which the Premier of NSW, Mr John Fahey, has officially start-ed at MTU's Kings Park factory in Sydney, is the first of 20 state-of-the-art engines being specially built to power Australia's and New Zealand's new ANZAC frigates now under construction in Williamstown, Victoria.

The engines are scheduled for progressive delivery during the building phase of the frigates from 1994 to 2002.

Each of the 10 frigates has two MTU 12 cylinder 1163 cc diesel engines providing a total of 7200 kw (9,600 hp).

Each has a cubic capacity of 140 litres and weighs seven tonnes.

MTU Australia is also supplying four 600 kw diesel gensets for each vessel to provide onboard electric power.

The ANZAC's engines are the most technologically advanced available in the world today, offering unique high power to low weight ratios. Fuel economy, long life expectancy and low maintenance are competitive features.

The ANZAC frigate contract follows a long association between MTU and Australia's Defence Forces, reflecting the company's world-wide leadership in this field. The ANZAC frigate contract is the first of 20 state-of-the-art engines being specially built to power Australia's new ANZAC frigates now under construction in Williamstown, Victoria.

The ANZAC frigates will join the RAN's Fremantle-class replenished, the Australian Army's Leopard tanks and the RN's new fleet of dive boats.

One of the 3,600 kw (4,800 hp) MTU diesel engines which will power Australia's new ANZAC frigates was under construction in Williamstown, Victoria. The 12 cylinder, 140 litre cubic capacity diesel weighs in at seven tonnes and is almost four metres long and three metres high.

Engine frigates' driving force

The massive 3606kw (4,800 horsepower) MTU diesel engine which the Premier of NSW, Mr John Fahey, has officially start-ed at MTU's Kings Park factory in Sydney, is the first of 20 state-of-the-art engines being specially built to power Australia's and New Zealand's new ANZAC frigates now under construction in Williamstown, Victoria.

The engines are scheduled for progressive delivery during the building phase of the frigates from 1994 to 2002.

Each of the 10 frigates has two MTU 12 cylinder 1163 cc diesel engines providing a total of 7200 kw (9,600 hp).

Each has a cubic capacity of 140 litres and weighs seven tonnes.

MTU Australia is also supplying four 600 kw diesel gensets for each vessel to provide onboard electric power.

The ANZAC's engines are the most technologically advanced available in the world today, offering unique high power to low weight ratios. Fuel economy, long life expectancy and low maintenance are competitive features.

The ANZAC frigate contract follows a long association between MTU and Australia's Defence Forces, reflecting the company's world-wide leadership in this field. The ANZAC frigate contract is the first of 20 state-of-the-art engines being specially built to power Australia's new ANZAC frigates now under construction in Williamstown, Victoria.

The ANZAC frigates will join the RAN's Fremantle-class replenished, the Australian Army's Leopard tanks and the RN's new fleet of dive boats.

One of the 3,600 kw (4,800 hp) MTU diesel engines which will power Australia's new ANZAC frigates was under construction in Williamstown, Victoria. The 12 cylinder, 140 litre cubic capacity diesel weighs in at seven tonnes and is almost four metres long and three metres high.

Engine frigates' driving force

The massive 3606kw (4,800 horsepower) MTU diesel engine which the Premier of NSW, Mr John Fahey, has officially start-ed at MTU's Kings Park factory in Sydney, is the first of 20 state-of-the-art engines being specially built to power Australia's and New Zealand's new ANZAC frigates now under construction in Williamstown, Victoria.

The engines are scheduled for progressive delivery during the building phase of the frigates from 1994 to 2002.

Each of the 10 frigates has two MTU 12 cylinder 1163 cc diesel engines providing a total of 7200 kw (9,600 hp).

Each has a cubic capacity of 140 litres and weighs seven tonnes.

MTU Australia is also supplying four 600 kw diesel gensets for each vessel to provide onboard electric power.

The ANZAC's engines are the most technologically advanced available in the world today, offering unique high power to low weight ratios. Fuel economy, long life expectancy and low maintenance are competitive features.

The ANZAC frigate contract follows a long association between MTU and Australia's Defence Forces, reflecting the company's world-wide leadership in this field. The ANZAC frigate contract is the first of 20 state-of-the-art engines being specially built to power Australia's new ANZAC frigates now under construction in Williamstown, Victoria.

The ANZAC frigates will join the RAN's Fremantle-class replenished, the Australian Army's Leopard tanks and the RN's new fleet of dive boats.
**Introduction**

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of

The Australian Tour of
**INCOME TAX GUIDE 1993/94**

**HIGHEST TECH EQUIPMENT**

**YOU WOULDN'T RATHER WORK ON?**

Money talks, and the bar code scanner is universally recognised as a liberation to those who work in supermarkets. It's the sort of equipment that's exciting to operate.

On the other hand, sailors who operate expensive equipment like the Multi Function Display are constantly learning and are challenged to push themselves even further. The Navy offers a wide range of employment opportunities for those who are interested.

From technical careers like electronics and fitting and turning to being a Combat System Operator, Signalman, and Boatswains Mate, the Navy will not only give you qualifications, it will give you purpose.

And you could have the opportunity to see much of the world while you're doing it.

So if you're between 16 and 34, and want a better start as your career, call your nearest Navy Careers Adviser today on 13 1901.

**A BETTER START TO YOUR CAREER**

**NAVY**

**SAILOR**

**NAVY NEWS, June 3, 1994 (138) 11**
Over the past four years, many sailors have purchased investment properties through Residential Investments Australia Pty Ltd.

Most of these have been on the DHA Leaseback Plan, but more recently the Grandview project at Southport QLD has also proven to be most popular. To give you an idea of the tax saving and low outlay involved, we have prepared the following scenario for your information.

A Navy man earning $33,000 p.a. with no other income buys an apartment for $112,000 on no deposit using collateral equity as security for the loan.

Typical expenses involved:
- Bank interest $8,100
- Body Corporate $1,000
- Management fee $500
- Water & council rates $1,200
- Total expenses $10,800

Income from investment:
- Rental $6,500
- Tax refund $3,300*
- Total “income” $9,800

Shortfall $1,000

As you can see the tax saving of $3,300 enables the purchaser to enjoy the benefits of ownership for around $20 per week.

WANT TO KNOW MORE?
Then ring Sean or Murray on 008 814 092 Toll Free.

RESIDENTIAL INVESTMENTS
Residential Investments Australia Pty Ltd
ACN Number 007 049 603

12 (140) NAVY NEWS, June 3, 1994
When an assessment notice is received the tax assessment should be checked carefully.

An adjustment sheet will generally accompany the notice if any adjustment has been made to the taxable income shown on a Return.

In any case of doubt as to the basis of the assessment and particularly where it is dependent on the formation of an opinion by the Commissioner, it is prudent for the taxpayer to request in writing as soon as possible that this be clarified.

Objectives may be taken against an assessed amendment but the objection can only relate to matters connected with the particular item that has been amended. Do not submit your objection through Service channels. The handling of objections is a matter between you, the taxpayer, and the Commissioner.

To avoid paying penalties members should pay tax by the due date while negotiating with the Commissioner.

A Problem Resolution Program has been set up in the ATO to handle Tax Rulings which have not been resolved through normal channels.

The Program provides help with problems about long delays by the ATO in processing Requests, Requests for interim rulings or in handling of amendment requests or objections.

Clauses are not accepted into the Program until normal channels have been exhausted or where the tax law provides formal relief on review, e.g. objections or appeals against an assessment.

PREPARING FOR NEXT YEAR

To make the preparation of your next Taxation Year easier especially if you have a Tax Agent, complete it for you, you should file all accounts, receipts or other documents relevant to the kind of expense involved.

Charges are not acceptable as documentary evidence under the substantiation rules. Do not destroy receipts or other documents. When you receive your assessment keep this with the copy of your Statement Tax Return as the ATO is allowed to re-open an assessment generally within four years, if it deems, for longer periods provided in specified circumstances.

IMPORTANT NOTICE

The Australian Taxation Office is presently developing an In-depth Tax Ruling which will cover allowable deductions for members of the ADF.

It is expected that the Ruling will operate from commencement of the 1994-95 financial year.

To the extent that this Ruling is inconsistent with any previous advice or administrative practice, it will overrule that previous advice or practice on and from the date of issue.

Furthermore the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling.

Members will receive advice on the operation of the Ruling following its promulgation in final form. Pay and Conditions Branch, HQADF May 1994.

INCOME TAX
FROM 1993/94

From Page 12.

In view of the above procedures it is strongly recommended that you retain all your documentary evidence for claims relating to income tax refunds - in a safe location. Details concerning the retention of records are contained in the TAX PACK.

If you have your original Group Certificate, you should contact Defence Force Pay Accounting Centre (DEPAC) direct regarding a copy and any other documentation which will need to be supplied to the ATO.

If you should consider there to be either an error on your Return or a matter that you consider should be covered by a Private Ruling, you should contact DEPAC and request a pro-forma to be issued to correct the appropriate information.

REQUESTS FOR RULINGS FROM THE ATO

47. From 1993 you can no longer include a "request for ruling" with your Return. If you are uncertain as to the tax treatment of a particular transaction you should in the first instance see if the answers can be found in TAX PACK or possibly in other reputable taxation publications.

If the answer is still not available you should contact the "Enquiries" section of your local ATO and seek advice.

It is a consequence of these enquiries you are still uncertain you may seek a Private Ruling from the ATO.

A request for a Private Ruling form is available from the ATO and this should be completed and submitted to the ATO at which you normally lodge your Return.

It is not essential that the application be made on the official form but if it is not you must supply all the information relating to the transaction so that the ATO can make an assessment or to the correct taxation treatment. Applications for Private Rulings are NOT to be included with your Income Tax Return.

Your Income Tax Return depends upon the outcome of the Private Ruling request you should assume that the ATO will provide a ruling which is favourable to you. For example, if you are unsure about whether an expense of $200 is an allowable deduction you should claim the $200 as a deduction in your Return.

Your assessment notice will be processed and issued on that basis. If, subsequently the ATO provides an assessment to your ruling request that is not favourable to you, that is the $200 is not an allowable deduction, your assessment will be amended by the ATO. You will receive an amended assessment notice that may require you to pay an additional amount of tax as to relect the correct treatment of the $200 expense.

There will NOT be a penalty tax applied by the ATO in these situations that you may be required to pay an amount of interest for the period that you had the benefit of the extra tax refund if, in fact, a refund had been received) as a consequence of claiming the $200 deduction.

This interest payment can be claimed as an income tax deduction in the following year. (Note that this only applies to 1993 and future Income Tax Returns).

The ATO has stressed that Applications for Private Rulings should only be made where you are uncertain as to the correct taxation treatment of a transaction. For example, you might incur a $200 expense for purchasing a civilian sports jacket and initially believe that this should be an allowable deduction because the ATO requires its members to be well informed regarding in leave.

Your subsequent enquiries in such a case will enable you to conclude that this is a private expense and therefore not an allowable deduction.

In such a situation there is no uncertainty and you should not claim the $200 as a deduction in your Return and not make you application for a Private Ruling.

OBJECTIONS/DISPUTE RESOLUTIONS

48. A taxpayer dissatisfied with any assessment may, and indeed should, immediately object against it. For assessments covering periods up to 1993 1990 you have a period of four years in which to object to an assessment.

For earlier years the objection period is only 60 days.
Family's record service?

LSETP Dave Gardiner believes his family's service in the Navy has provided personal and personnel record-keeping.

He says: "I am currently serving aboard HMAS Moresby, based at HMAS Stirling in the Indian Ocean."

"As a Naval Personnel Assistant, we receive and maintain personnel records for personnel on board the ship. This includes personal and personnel records for all personnel serving aboard the ship."

"It's very important to maintain accurate and up-to-date personnel records to ensure that personnel are properly recognised for their service in the Navy."

"The records contain information such as personal details, service history, awards, and other important data. It's a crucial task for our role in the Navy."

Family's record service?

For T.S. VENDETTA, the Naval Reserve Cadet Unit at Coffs Harbour in NSW, success has followed service in recent years.

Holding the key to this success is the dedication and hard work of the unit's cadets and instructors.

The unit's cadets and instructors are constantly striving to achieve the highest standards of professionalism and service delivery.

Their dedication and hard work have been recognised with awards and recognition from within the Navy and the local community.

A family affair at TS VENDETTA

SURVIVAL SKILLS COMMENDED

The dedicated and professional manner in which WO2 Chris Rye, the Officer-In-Charge of the RAN'S School of Survival and Ships Safety (SSS), has carried out his duties has been acknowledged with the awarding of a Naval Training Command Commendation.

Warrant Officer Rye was commended for his efforts in developing the school into a highly-professional operational training facility.

Accreditation of the school, known as HMAS SURVIVAL, has also been acknowledged at the 1993 ADF Training Conference.

The general acclaim WO Rye draws from his instructors, both Royal Australian Navy and Royal Canadian Navy, is a testament to his dedication and professionalism.

The general acclaim WO Rye draws from his instructors, both Royal Australian Navy and Royal Canadian Navy, is a testament to his dedication and professionalism.

The general acclaim WO Rye draws from his instructors, both Royal Australian Navy and Royal Canadian Navy, is a testament to his dedication and professionalism.

The general acclaim WO Rye draws from his instructors, both Royal Australian Navy and Royal Canadian Navy, is a testament to his dedication and professionalism.

The general acclaim WO Rye draws from his instructors, both Royal Australian Navy and Royal Canadian Navy, is a testament to his dedication and professionalism.
Submariners: the way ahead

A one and a half day Submariner Symposium with the theme "Towards 2000" will be held at the Conference Centre, Randwick (AWMC) over the period June 8. The symposium is jointly sponsored by the Commander Australian Submarine Squadron (CASE) and the director of Submarine Policy and Warfare (DSMPW).

The theme of the symposium "Towards 2000" reflects the significant changes about to affect the submarine community. The introduction of the Collins class submarine, the associate training and the relocation to the West Cape are but a few of the major events that will have a significant impact on the submarine community.

While the target audience is primarily submariners, an open invitation is extended to all interested personnel who may wish to become acquainted with these significant issues. Peoples and units represented at the symposium will be held at the University of New South Wales at Bolling Road on the afternoon of June 8 at a cost of per person approximately.

Contact DSMPW is either LCDR J.P. Robinson (ADMSPW) (06) 263 5189 or LRAT G. McKenzie (S02) 06 263 4591 or if facsimile 06 263 6370 BY.

---

Prowler in Northern Australia

Australian Defence Forces have conducted joint training in the Kimberley region of Western Australia.

Known as PROWLER ONE, the training gave the men and women of the Darwin based Northern Command involvement with the Navy, Army and Air Force - the first time in years. The training took place on the seabed for 45 hours, maritime landings, patrolling operations and finally the exhumation of warships.

Northern Command, the Australian Defence Forces' Joint Force Headquarter located in Darwin, was established in 1988 to gain, and if necessary, to defend the northern approaches of Northern Australia.

PROWLER involved more than 400 personnel - women from the Navy Landing Craft HMAS BALLYKAPAN, Air Force NORFORCE, 2nd Cavalry Battalion, and Air Force Hercules transport aircraft.

Air Commodore Peter Nicholson, the Commandant of Northern Command said: "Australians feel there is a role for us in the north and the desolate expanses of Northern Australia.

I've been very excited by the response to the Northern Command, the Australian Defence Force is familiar with the special requirements of operating in this region. This exercise is part of the continuing development of Australia's defence commitment to the north."

As well as providing valuable training for Regular and Reserve soldiers based in the northern areas, the exercise gave the Navy, Army and Air Forces the opportunity to practice working together at distances away from their usual supply lines.

---

Submariners: the day ahead

The story behind our heritage features

Navy News rang the changes the other day! We interviewed one of our own correspondents, journalist Max Thomson, whose feature stories have appeared in our pages a decade or more, and especially in our "Navel Heritage" series.

It is known that some Navy-based journalists have appeared in our pages and magazines, but until Max Thomson appeared in Navy News, we had to wonder if he had come from nowhere or if he was not already in the television industry.

"In my letters on one day? I found a most unique package," Max told us. "It contained a self-styled 'Navy Life' magazine, which was returned on the 2nd day in 1945."

"It was from the renowned amateur comic line NEW ORLEANS, whose shaltermen bore a striking resemblance to his barbecue. The magazine had been delivered to his hovel after it had been dined on by his coterie.

"In one of those incredible coincidences, the Navy man had afterglow gazed this piece of metal and smiled at its insignia: "It even had on it the part of the red rondale of the Imperial Japanese Air Force," said Max.

One of his stories that really seemed to hit the jackpot was "Hissing on the Hiroshima Stomach" telling about the wartime key-day of the Imperial Japanese Naval Base in Guadacanal, and before it was transformed into today's Sydney Futures Exchange.

"This exercise was sent to me, commencing with the knowledge that an Australian living in Hinduism who frequently dived on wartime wrecks around The Solomon and throughout the region, was making a trip to the southern corners of New South Wales."

"He had read a story I had written about a veteran who had died in the Vietnam War, a story about his love for the navy and his life, and he had asked if I was interested in having him interviewed," Max added.

"It was in a place museum along with the stories about the war he had been in, he added.

Regrettably another story.

---

损害赔偿

损害赔偿包括：

- 含有石棉
- 及其他有害物质
- 由于机械事故
- 由于工作事故
- 由于车辆事故
- 由于其他事故

---

Prowler in Northern Australia

澳大利亚国防军已经开始了在金伯利地区进行联合训练的演习。

据澳大利亚北方司令部（Northern Command）的司令彼得·尼科尔森（Peter Nicholson）上校说：“北方区域有我们的责任，澳大利亚国防军的海军、陆军和空军都参与了此次联合训练。我们的海军在北领地的珍珠港（HMAS BALLYKAPAN）、空军的NORFORCE、第2营（2nd Cavalry Battalion）和空军的C-130 Hercules运输机都参与了此次训练。

这次训练为期45小时，包括海上行动、海上登陆、巡逻以及船只的打捞。北方司令部的成立是为了保护北领地的北部地区，而此次训练是一个重要的里程碑，标志着澳大利亚国防军在北方地区的持续发展。

作为对在北领地北部地区驻扎的陆军和海军士兵的宝贵训练，此次训练使海军、陆军和空军有机会一起进行距离他们常规补给线较远的演练。
DON'T YOU AND YOUR PARTNER DESERVE A BREAK?

For only $99.50 per person Twin Share

You can enjoy:

Deluxe Accommodation

Full English Breakfast to be taken in the privacy of your own room or in the Restaurant

Early Morning Newspaper

A superb 3 course a la carte dinner

Late Check out

Car parking

Additional Nights:

RED HOT NAVY SPECIAL - $105 Per Night Room Only

For Bookings Call: 008 222 266 or (02) 358 3244

23 Elizabeth Bay Road, Elizabeth Bay NSW 2011

Far from home, but the ANZAC spirit still strong

While the numbers attending the ANZAC Day Dawn Service at St Christopher’s Cathedral, Manama, Bahrain, were nowhere near the large turnouts in Australian capital cities, it was just as significant in spirit.

Appropriately, St Christopher is the patron saint of travellers and those absent from home.

The Very Reverend Derek Taylor, an ex-British Army Chaplain, conducted the service at which the New Zealand Consular Agent Mr Bill Joyce gave the reading and LCDR Harry Lok (RANLO Bahrain), recited the Ode of Remembrance.

“Canned music” had been provided by Naval Support Command for the ceremony and the service concluded after the national anthems of Australia and New Zealand.

The dawn service was attended by the British Ambassador and his wife, Mr Peter Wynne (Honorary Australian Consular Warden, CAPT G. Connal, USN (COMUSNAVCENT)), and about 45 expatriate Australians, New Zealanders and British.

That evening, a reception hosted at the RAN House was attended by as many nationals as belong to the United Nations (the United Nations itself was even represented!). A large Australian flag flew over the entrance to assist in identifying the “RAN Bahrain Headquarters”.

A two-up school, complete with pit, was held as in the custom on ANZAC Day and many of the guests participated in this “easy” game of chance (it helped that not many knew the rules of the game).

The occasion was also used to promote the RAN and free advertising material was provided for those interested.

The evening concluded “fast” with most guests a little more informed about the RAN and ANZAC Day - and a lot wiser about two-up.
HUON TEAM
ON THE
MOVE
The Navy has maintained a presence in Tasmania since 1913 and today that presence is still strong. Navy's activities throughout the State of Tasmania range across a number of areas including Australian Naval Reserve, Recruiting, representation of the Service Naval Office, rear of the 1km extreme of serving personnel, administration of Naval Reserve Clubs and undergraduates at the Australian Maritime College and University.
Until now these functions have all been conducted from HMAS HUON but since the decision to close the base alternative arrangements have had to be made.

The result is that a slightly reduced PDF and ANR contingent is being relocated to HMAS SB LT BAS S, HUON's diving boat shed and will operate from there.

During his colourful career with the Navy, Bass has been fired more than $400 for being AWOL, faced the Court Martial Board for staying his place of duty aboard HMAS ARDENT and jumped ship near Sandy Bay in 1991 when the gun was fired to open NSO-TAS at a ceremony which will let everyone know HUON has arrived.

Thanks to Libby South for bringing the photographs of a great Navy history - the colourfullness of Bass, the sailing era and whatsoever.

Modals of Service helps keep Australia's service history alive with custom-made Family Honour Boards.

Comprehensive reference sources are used to ensure the accuracy of the honour boards. For example, we have the medals of the 330,000 Australians who served during WWII on file.

However, people who are simply into military history can get medal sets for their collection.

For example, there has been a lot of interest in the Victory Cross display case, especially from schools. The set lists all 90 Australians who have won the VC since it was instituted in 1855, along with a brief history.

Medals of Service sets are available through mail order and can usually be supplied within two weeks of placing an order.

Campaign Medals are priced from $99-$179. Family Honour Boards are priced from $185.

Free Offer: Medals of Service is offering 10 lucky readers a complimentary reproduction engraved at $100 of their favourite campaign medal.

To win phone or fax (02) 652 2022 or write to PO Box 215, Glenorie NSW 2157. Prizes will be split between those who call and write and a free Medal of Service Brochure will be sent to everyone.

Ansett Australia recognises the important contribution made by Australia's servicemen and servicewomen. Not just in Australia, but all round the world.

As the official carrier for all Australian Defence Force personnel, we go out of our way to help you. For private travel as well as official travel.

We can organise your trip, provide holiday advice and offer the best possible prices. And not just for you, but also for your family.

To book official travel, call 131231.

Or for personal holiday travel, call 131316. You know we're on your side.

Ansett Australia.
One of the world's great airlines.

HUON - Decommissioned on June 17.

HM A S HUON - Decommission on June 17.

One of the world's great airlines.

Ansett Australia recognises the important contribution made by Australia's servicemen and servicewomen. Not just in Australia, but all round the world.

As the official carrier for all Australian Defence Force personnel, we go out of our way to help you. For private travel as well as official travel.

We can organise your trip, provide holiday advice and offer the best possible prices. And not just for you, but also for your family.

To book official travel, call 131231.

Or for personal holiday travel, call 131316. You know we're on your side.
HMAS PERTH & 2 SHIPS' HOMES PORT
For your information:
- For a full listing of the
- 18 (146) NAVY NEWS,
- May 2017, please
- forward your booking &
- WE MUST HAVE YOUR BOOKING ASAP ABSOLUTE
- booking date is July 31, 1994

 Commodore Geoff Morton, on
- Chair of the Museum Board said; "It is hard work
- continual corporate sponsor
- without sponsorship - public
- manner wouldn’t be what it
- today," he added.
- Mr. Brown was visiting
- Australia’s Naval Aviation
- Museum will also be listed
- honour board of sponsors.

 Commodore Geoff Morton
- presenting a model of a Sea
- Fairey as a token of the
- General Electric Aircraft
- sponsorship of the
- Naval Aviation Museum.

 End of an Era Gunnery Port
(See last page)

 Commodore Geoff Morton
- presenting a model of a Sea
- Fairey as a token of the
- General Electric Aircraft
- sponsorship of the
- Naval Aviation Museum.

 Commodore Geoff Morton
- presenting a model of a Sea
- Fairey as a token of the
- General Electric Aircraft
- sponsorship of the
- Naval Aviation Museum.

 Commodore Geoff Morton
- presenting a model of a Sea
- Fairey as a token of the
- General Electric Aircraft
- sponsorship of the
- Naval Aviation Museum.

 Commodore Geoff Morton
- presenting a model of a Sea
- Fairey as a token of the
- General Electric Aircraft
- sponsorship of the
- Naval Aviation Museum.

 Commodore Geoff Morton
- presenting a model of a Sea
- Fairey as a token of the
- General Electric Aircraft
- sponsorship of the
- Naval Aviation Museum.
Lucky those who made it to the final.

Both teams attracted impressive support throughout the tournament against some well-sifted sides from the South West, Victoria, ACT, Northern Territory and Tasmania.

Unfortunately the ADF representing the Whitsundays in the finals.

The women's side came closest to winning a final match against Victoria.

With a minute to go the scores were equal when Victoria scored nabbing the ADF team victory.

Army JRAAR has taken on the 1994 ADF TROSS/NRIMRA Cup as a convincing win over an impressive NEWCASTLE team.

The 1994 cup was held at the Navy Sports Complex Randwick and 11 weeks participated in the competition.

It was a good response as a reward for the recent sell out for RIMPA.

NEWCASTLE's Nick Backmuster, left, keeps a close watch on an opponent during the soccer final.

The NRIMRA final was contested by arch rivals KUTTALUB and WATSON who, ironically, were the grand finalists in the mid-week competition last season.

Unfortunately for KUTTALUB, the match was without another win for WATSON.

Throughout the first half, KUTTALUB had every chance in the second half but WATSON's defence stood strong and ran out easy winners.

One of the most exciting games of the day was between the two teams from the South Coast, CHERUBUS and ALBOTRUS.

After a penalty shoot-out, CHERUBUS went on to win 5-3.

The Commanding Officer, HMAS KUTTALUB, CMDR Branchet not only impressed the punters, but was also seen running water and drinking coffee along from the sidelines.

Also, it was pleasing to see teams travelling from Melbourne, Canberra and the South Coast to play.

NEWCASTLE played exceptional football to make it through to the final of the cup by beating KUTTALUB, PLITTAFUS and ALBOTRUS.

Army showed it was in a class of its own in winning its third consecutive title

The Commanding Officer, HMAS KUTTALUB, CMDR Branchet not only impressed the punters, but was also seen running water and drinking coffee along from the sidelines.
Late try swings rugby to ASRU

A late try by Navy half-back Brett Quinn (CRESWELL) has helped Australian Services Rugby Union (ASRU) to a hard-fought 14-8 victory over a Sydney Suburban XV at Victoria Barracks, Sydney.

Quinn was rewarded for a strong all-round performance when he crossed over beside the posts after a powerful run by centre Jason Whitley (Army) and quick clearing by the fullback but Sydney back-peddling.

As in all good half-backs should Quinn kept his pack sticking for the full 80 minutes and also provided steady service to his ASRU backline.

Navy’s first remaining representatives – prop Andy Bray (Army) and centre John Cunningham (CSU) – made solid contributions as did Army winger Mark Goudan.

Platts comfortably well with Whitley, splitting the line on numerous occasions and stretching Sydney’s backline at the limit.

ASRU showed plenty of commitment to fight back after being headed in the second half, but when the winning margin could have been far greater had it been able to capitalise on a series of promising trials.

After Lindsay 7-3 in the break, ASRU came out firing but points proved elusive and when Sydney scored in the corner to tie in 8-7 had the stage was set for an exciting finish.

With the match up for grubs it was left to Quinn to snatch the try which sealed ASRU’s victory.

Its other five-pointers came courtesy of breakaway Peter Gilben (RAN), who crashed over beside the posts after a powerful run and quick cleaning

ASRU shows plenty of commitment to fight back after being headed in the second half, but when the winning margin could have been far greater had it been able to capitalise on a series of promising trials.

After Lindsay 7-3 in the break, ASRU came out firing but points proved elusive and when Sydney scored in the corner to tie in 8-7 had the stage was set for an exciting finish.

With the match up for grubs it was left to Quinn to snatch the try which sealed ASRU’s victory.

Its other five-pointers came courtesy of breakaway Peter Gilben (RAN), who crashed over beside the posts after a powerful run and quick cleaning

ASRU now faces two matches against the visiting US Combined Services team – at the Sydney Football Stadium on Saturday, June 11 (against forces in Australia – Ireland), and Canberra’s Membury Oval on Monday, June 13.

Narrow loss for ADFGA

The Australian Defence Force Golf Association has narrowly lost its annual match with the Victorian Golf Association.

The annual fixture was sponsored by NERC Australia. Once again Services opened up in the front nine with a 3v 3 victory in some tight matches with four of the six games going to the 14th green.

ThewaitFor the second nine months once again proved the “Achilles heel” of the Defence team which could manage only 1½ points from the six available, losing with an overall deficit of two points the singles between the 2½ points 9½ to take the match.

A tough task against such experienced and worthy opponents which included the Navy’s World Champion, Rear Admiral Collier, who has been a consistent force in ADFGA for many years.

For information call Janet Doyle at RANSA on 363 9939.

NARROW LOSS FOR ADFGA

The Australian Defence Force Golf Association has narrowly lost its annual match with the Victorian Golf Association.

The annual fixture was sponsored by NERC Australia. Once again Services opened up in the front nine with a 3½v 3½ victory in some tight matches with four of the six games going to the 14th green.

The waitFor the second nine months once again proved the “Achilles heel” of the Defence team which could manage only 1½ points from the six available, losing with an overall deficit of two points the singles between the 2½ points 9½ to take the match.

A tough task against such experienced and worthy opponents which included the Navy’s World Champion, Rear Admiral Collier, who has been a consistent force in ADFGA for many years.

For information call Janet Doyle at RANSA on 363 9939.