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INDEPENDENT COMMISSION AGAINST CORRUPTION

THE HONOURABLE PETER M. HALL QC  
CHIEF COMMISSIONER

PUBLIC HEARING

OPERATION PARAGON

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TRANSCRIPT OF PROCEEDINGS

AT SYDNEY

ON WEDNESDAY 9 JUNE, 2021

AT 10.00AM

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This transcript has been prepared in accordance with conventions used in the Supreme Court.

THE COMMISSIONER: Yes, good morning. I'll just readminister the affirmation, thank you.

THE COMMISSIONER: Yes, thank you. Just take a seat. Thank you.  
Yes, Ms Spruce.

MS SPRUCE: Mr Taha, you recall that yesterday I was asking you some  
questions about the MWK bank statements - - -?---Yes.

10 - - - that go to your PO Box address?---Yes.

And I just want you to assist me, if you can, to understand some of the  
evidence that you gave. First of all you said that you didn't, except on one  
or two occasions, access those bank statements. Is that correct?---That's  
correct.

And you said the reason you did that was because Mr Dubois had told you  
that he was going to use the MWK account effectively as a savings account.  
---Yes.

20

And that out of respect to Mr Dubois, you therefore didn't open the  
statements.---Yes.

So even though they were in your name, you were the sole director, et  
cetera, you effectively regarded it as a bank account belonging to Mr  
Dubois.---Yes.

30

But you also gave evidence that you had advice from an accountant to the  
effect that there would be a tax benefit to you to transfer money from TTS  
into MWK.---Yes.

And you said that you thought that you may, on occasion, have done,  
followed that advice, that is transferred money from TTS to MWK.  
---Yes, I did.

40

So could you explain to me how those two pieces of evidence fit together?  
How is it that on the one hand you say this was a bank account belonging to  
Mr Dubois and therefore you didn't even open the statements, but on the  
other hand you're transferring money into it which you said was for your  
own personal use?---I said I think I was. With the money transferring with  
the kickbacks, so when the kickbacks went into that account, I knew about  
that, so I thought when we do the taxes, that will benefit me.

Well, just pause there. You were the director of both TTS and MWK.  
Correct?---Yes.

And it was your obligation to look after the taxes in respect of both  
companies?---Yes.

And you sought advice from an accountant in relation to the taxes of both companies. Is that correct?---Yes, that's correct.

And did you file a tax return in relation to TTS each year?---I had, I'm pretty sure the taxes were done on – I had, I had my brother that knew an accountant to deal with my taxes.

10 And was that John Goldberg?---Yes.

And was that accountant Omar Metleg?---Yes.

And so you say Omar Metleg assisted you with taxes in relation to TTS?  
---Yeah, I told my brother and he dealt with it.

I see. When you say you told your brother, did you fill out and sign a tax return form?---No.

20 Did your brother tell you that he knew people in the tax department who could assist with the payment of taxes?---No.

Well, in what way did your brother assist you to pay taxes for TTS?  
---He knew the accountant and he just dealt, he done all the dealings for me, whatever I needed.

So did you ever speak directly to the accountant - - -?---No.

- - - about the payment of TTS taxes?---No.

30 So your understanding is that your brother was going to take care of it.  
---Yes.

Did you pay your brother money in respect of the taxes?---Pretty sure I did.

So you paid some money to your brother. Did your brother tell you what the amount of taxes due was?---Yes.

40 So you were told to pay your brother a particular amount. Do you remember what the amount was?---I think around 12,000, something along those, those lines.

THE COMMISSIONER: How much?---About 12,000, Commissioner.

MS SPRUCE: So Mr Goldberg tells you that, is this correct, that he's heard from Mr Metleg that your taxes are around \$12,000.---Yes.

And you then give Mr Goldberg the \$12,000.---Yes.

Do you also sign some forms?---No.

You don't ever sign anything?---Don't remember signing anything.

You just hand the cash to Mr Goldberg.---Yes.

And then Mr Goldberg tells you that the taxes have been paid.---Yes.

10 And you then proceed on the basis that that's the case, even though you haven't signed anything.---Yes.

THE COMMISSIONER: Paid the 12,000 in cash.---In cash, yeah.

To be given to the accountant.---Yes.

And where did you draw those funds from?---Don't recall.

20 Well, how many accounts did you have at the time?---I think it was two or three.

With which banks?---One St George, I think CBA and ANZ, from memory, I can't be exact.

MS SPRUCE: Now, Mr Taha, you agree, don't you, that in order for Mr Metlag to calculate the - - -

MR DOWNING: Metleg.

30 MS SPRUCE: Metleg. In order for Mr Metleg to calculate the taxes that would have been payable by TTS, you would have had to provide to him, presumably through Mr Goldberg, bank statements in relation to TTS?  
---Yes.

And so you did that?---I don't believe I did.

You don't believe you did?---No.

40 You don't believe you ever gave Mr Goldberg or Mr Metleg bank statements in relation to TTS?---No.

Well, how was it that they were able to calculate the amount of taxes that was owed?---I think I give them a rough estimate on what had gone into the account.

I see. So you knew in your own head - - -?---Roughly.

- - - what had gone into the account?---I think so.

And you provided that information - - -

THE COMMISSIONER: The accountant wouldn't act on a rough assessment.---Well, it was his friend so - - -

But accountants need verifiable data to work from.---Yes. Yeah, I didn't know that at the time.

10 Well, almost as sure as night follows day if you ask the accountant to deal with this tax matter, you would have heard from the accountant as to what he needs to be able to work it out.---Yeah, I know that now, Commissioner.

Yes, well, he couldn't have worked it out if you didn't give him – if he didn't make the request and you didn't supply the required data.---Yeah. Okay, I don't, that's what happened, Commissioner.

I mean quite frankly, Mr Taha, this just doesn't stack up.---Yes.

20 You were asked as to the amount of the tax and you said “around 12,000”. Not precisely 12,000, around 12,000. The basis upon which the accountant could advise you and act for you required him obviously to have historical recorded data so that he could put it all together.---Yes.

But you're saying he's being asked to do it without any recorded data.---Yes, Commissioner.

Well, that's just a nonsense, isn't it?---Yes.

30 Accountants don't function that way, do they, and you know that.---Yeah, but I didn't know at the time what they needed.

Yes, but you knew they needed data to work from not just you saying please calculate my tax. They need to have the documents to be able to do it.---Yes.

Well, none of this account you're giving, you'd appreciate, makes sense.---Yes. You're right, Commissioner.

40 So we're now agreed that anything you said about it does not make sense, so now let's revisit how you went about doing this. You realised that there may be tax benefits and you didn't want to be missing out on any legitimate tax benefits you could get. Is that right?---Yes.

And that's why you retained an accountant.---Yes.

Now, for the accountant to be able to help you on this issue, getting a legitimate tax benefit, you would have been ever willing to give him whatever he required to do the job.---Yes.

And did you have a discussion with your accountant?---No.

So are you saying you had a discussion with your brother?---Yes.

You told your brother that you thought you had a tax benefit of 12,000, did you?---No, not for me to gain. For me to pay to cover my taxes for what money had gone in.

10 Where did the figure of 12,000 come from or around 12,000?---That's what he told me it'd cost.

Who told you?---My brother.

Your brother?---Yes, that the accountant said it'll cost around 12,000.

Your brother said the accountant said it'll be around that amount?---Yes.

20 Well, you know that's, the accountant couldn't have even given you an approximate estimate without having the documents to work from.---Yeah, I, I didn't know about, about that at the time. All I said was I've made roughly whatever I'd made at the time and, and they went off that.

Well, you would know then the accountant would need to have all the paperwork to be able to take it to see if it was around 12,000 or whether it was 6,000 or whether it was 20,000 or whatever it was.---Yes. That was, that was on my behalf my being naïve in that regards.

30 Well, why wouldn't you deal directly with the accountant?---It's just easier that he dealt with it.

Oh, that's nonsense. You can just pick up the telephone and talk to the accountant, can't you?---Yes.

Where did he practice at the time?---Don't know.

Well, some idea. Let's start, was he in Sydney?---Yes, in Sydney.

40 And you were resident in Sydney.---Yes.

There's not a problem about you travelling from your home to an accountant's office, is there - - -?---No, of course not, but it was just easier to - - -

- - - if you both live in Sydney.---Sorry. It was just easier just tell my brother get it done. That was it. I didn't have to worry about it.

I think you're agreeing that this whole story doesn't make sense.---Yes, I do.

Yes, Ms Spruce. Mr Taha, I just want to remind you - - -?---Yes.

- - - you have taken an affirmation - - -?---Yes.

- - - to give evidence truthfully. You understand that obligation?---I do.

10 It's a serious obligation at law.---Yes.

And if you contravene that obligation in any respect at all, you're potentially liable for an offence of perjury.---Yes, Commissioner.

You're potentially liable for obstructing this Commission if you do not tell the truth and you give evidence that's nonsense.---Commissioner, I'm telling you the truth.

Yes, Ms Spruce.

20

MS SPRUCE: Mr Taha, I understand that your evidence is that you didn't give your brother or Mr Metleg the actual bank statements for TTS.---Yes.

But you say that you did give them some data. That is, a rough idea, based on your understanding of what TTS had earned.---Yes.

And what its expenditure had been, presumably.---Yes.

30

And the only way that you could have known that was by you looking at the TTS statements, correct?---No, I could have known by the money that I'd made coming into my, from the jobs.

All right, but somewhere or other you had to be keeping a tally of income and expenses in order to give that rough data to your brother, who gave it to Mr Metleg, correct?---Yes.

Now, you must have known that whatever it was that Mr Metleg was doing, it wasn't legitimate accounting in circumstances where he didn't have the actual records.---Yes.

40

You did know that?---I didn't know that at the time, no. I just thought tell him what I'd done and he can sort out my taxes.

I see. Now, that's TTS.---Yes.

Now, you said earlier this morning that you got advice from the accountant in relation to both the TTS taxes and the MWK taxes.---Yes.

And you understood you were also liable for the taxes in relation to MWK.  
---Yes.

Now, when it came to MWK, you must have given some data, whether it was formal bank statements or rough data, you must have given some data to your brother to give to Mr Metleg.---I didn't do any taxes for MWK.

You didn't do any taxes for MWK?---From memory, no, I didn't.

10 And why not?---'Cause it didn't operate for a long time. It was only like, almost a year I think, and then we had a fallout, so, and I, from, from what I know is that if a company is open for a year, you don't do taxes or they're tax exempt or something along those lines. I'm not an expert on this stuff, so I don't know.

Well, do you recall where you got that belief from? Was that something that your brother or Mr Metleg, rather, told you?---No, not Mr Metleg. I don't know where I heard it from.

20 Well, if you say you didn't know much about taxes, surely you sought some advice about what your obligations were in relation to MWK being the sole director.---I didn't.

You didn't.---No.

You weren't concerned about it?---No.

But you knew that you were paying large sums of money into that account in the form of kickbacks.---Yes.

30 And you told us yesterday that you had a suspicion that other contractors were paying large sums of money into that account.---No, I didn't know they were paying money into that account.

Well, I appreciate your evidence is you didn't know, but I thought you said yesterday that you suspected that other contractors were paying kickbacks, is that correct?---That's correct.

40 And you must have suspected, didn't you, that they were paying kickbacks into that account?---No. I didn't know.

You didn't know how they were paying kickbacks?---No, I didn't.

You also gave evidence yesterday that you paid kickbacks both by depositing money into the MWK account and also sometimes in cash.  
---Yes.

Now, was that your choice as to the manner in which you paid kickbacks or did Mr Dubois express a preference from time to time?---Mr Dubois told me.

Mr Dubois told you. And so it must have occurred to you, didn't it, at least as a possibility, that if Mr Dubois was telling you to pay kickbacks into the MWK account that he could also have been telling other contractors to pay kickbacks into that account.---I didn't expect it. I didn't think of it. I was, I didn't think he'd do that.

10

It didn't even occur to you as a possibility?---No.

Now, the other difficulty I have with your evidence that you never looked, apart from one or two occasions, which we'll come to, at the MWK account is that you were using that account, weren't you?---I think I did use it a few times, yes.

Well, you recall, don't you, that when the account was set up that you were issued with a card in relation to that account?---Yes.

20

And so was Mr Dubois?---Yes.

And do you recall whether it was a debit card?---I think so.

And there was nobody else that had a card linked to that account, other than you and Mr Dubois?---Yes, no one.

You're agreeing with me?---Yes.

30

And I take it that you didn't ever lend your card to anyone else?  
---I don't believe so, no.

And you didn't ever swap cards with Mr Dubois?---Don't think so, no.

Now, if I could take you, please, to volume 5.1, page 376. You'll see that this is the MWK bank statement for account number ending 4-5-6-9, from 31 May, 2012.---Yes.

40

And if you have a look at 10 April, you see there that there's a Visa debit purchase card for number 9-0-1-3 - - -?---Yes.

- - - for the amount of \$1,000 - - -?---Yes.

- - - at Pickles Auctions.---Yes.

Now, you sometimes made purchases at Pickles Auctions. Is that correct?  
---That's right.

And looking at this, you recall that this was you that made this \$1,000 purchase at Pickles Auctions?---Yes.

Is that correct?---That's right.

And so when we see that that purchase was made by card number 9-0-1-3, that means, doesn't it, that that was your card that you used in relation to this account?---Yes.

10 And so wherever we see card 9-0-1-3 being used, those would be withdrawals made by you from the MWK account.---Yes.

Or purchases.---Yes.

Do you recall what the \$1,000 purchase was on that occasion?---No, I don't.

And then if you go down at the bottom on 18 April, you'll see again there's a Visa debit purchase for card number 9-0-1-3 at Grissini Restaurant in Menai.---Yes.

20

That was a restaurant that you used to go to?---Yes.

And you've made a purchase there for \$50.13.---Yes.

Now, pausing there, again can you explain to me how it is that your evidence – that you regarded this as a savings account being used by Mr Dubois and therefore, out of respect, did not look at the statements – is consistent with you actually using money out of the account yourself? Do you see the problem with those two pieces of evidence?---Yes, I do.

30

Well, what's your explanation?---What I told you is the truth.

Well, it can't be right that you regarded it as Mr Dubois' statement, account, rather, which you weren't to even look at the statements in relation to if you were also using it. Did you understand that when you made these purchases at Pickles Auctions and Grissini Restaurant that you were using Mr Dubois' money?---No, it was, I think it was my money, because if you look at it, I transferred that \$1,000 and then I used it.

40 So you say that's \$1,000 that you transferred into this account?---Yeah, I believe so. I could be - - -

What account do you say you transferred it from?---Don't know.

Do you have any recollection – sorry, I withdraw that. Do you have a positive recollection, sitting here today, that you transferred \$1,000 into the account or are - - -?---No, I don't.

- - - you just guessing that that's - - -?---I'm just - - -

- - - something you could have done?---Yeah, I'm just saying it's something I could have done.

And are you saying that just because you can see that \$1,000 went in immediately preceding the purchase?---Yes.

10 Is there any reason that you're aware of why that \$1,000 transfer couldn't have been made by Mr Dubois?---I don't know.

Well, if we could just go, please, to volume 5.1, page 680. But before we do, sorry, just, if you just go back to the page we were on. You see that \$1,000 transfer that comes into the account that you're referring to?---Yes.

And you see it's come from an account number ending in 5-7-7-7?---Yes.

20 Now, if we could please go to volume 5.1, page 680. You see that this is again an account at the ANZ in the name of MWK Developments Pty Ltd? ---Yes.

And it's been opened on 28 December, 2011.---Yes.

And this time it's in the name of Hassan Habbouche.---Okay.

And if we could go over, please, to page 682, you'll see that Hassan Habbouche is the only authorised signatory on this account.---Okay.

30 Now, first of all, were you aware that Mr Dubois had opened up an MWK account with himself as the sole signatory at the ANZ bank in December 2011?---No. No, I didn't know that.

You didn't know about that?---No.

And were you aware that he opened up a second MWK account, which is at page 680. No, I've got that one, sorry, I withdraw that. At page 683, please. You'll see this, the date of this one is 30 May, 2012. Again it's in the name of MWK Developments.---Yes.

40 And if we go over, please, to page 685, you'll see that, again, there's only one authorised signatory to this account and it's Hassan Habbouche.---O.K.

So you had no knowledge that Mr Dubois had opened up another two MWK accounts, to which only he was the authorised signatory?---I had no knowledge of that.

Now, going back to the bank statement for MWK that we were looking at before, which is page 376 of volume 5.1.---Well, if you could tell me what

was purchased from Townsville I could tell you a hundred per cent that it was me. If you know what was purchased. From Pickles, sorry. But it, pretty sure it was me but I'm just saying.

Well, Mr Taha, just look elsewhere on the page.---Yes. And you'll see on 17 April that there's a different Visa debit card referred to, card 8-0-2-4. ---Yes.

You see that?---Yes.

10

And you see that it's purchased a Rolex watch from Jeddah.---Ah hmm.

You see that?---Yes, I do.

And do you recall Mr Dubois giving evidence to the inquiry that was his purchase while he was overseas?---Yes. Yes.

And it wasn't you that bought the Rolex watch from Jeddah, was it?---Of course not. No.

20

No. So you're not card 8-0-2-4.---No.

No. That card's Mr Dubois.---Okay.

And it follows, doesn't it, that you must be card 9-0-1-3.---That's right.

So we're confident that the Pickles purchase is from you.---Would have been me. I've already said that.

30 Because it's your card.---I've already - - -

And you know you made purchases at Pickles.---That's right.

So you'll see that the \$1,000 comes in immediately before your purchase at Pickles.---Yes.

Now, you know now, don't you, from the documents I've just shown you, that that was \$1,000 transferred by Mr Dubois.---Yeah, I didn't know that.

40 No, but you know that - - ?---I just, I just said that now because I seen it, so I'm assuming - and I said to you I assume - I could have transferred that \$1,000 but obviously I didn't.

I understand. I understand. But you know now - - ?---Yes.

- - - that that was Mr Dubois.---Yes.

So do you have any recollection of Mr Dubois ever asking you to buy anything for him at Pickles Auctions?---No.

What were the sort of things that you bought at Pickles Auctions routinely?  
---Tools or equipment.

I see.---Yeah.

10 So in any event, the money that you're spending at Pickles Auctions doesn't appear to be money belonging to you, does it?---No.

So did you ask Mr Dubois' permission before you withdrew or made purchases from this account?---Can't remember.

You don't remember?---No.

20 THE COMMISSIONER: Well, did you, from time to time, use the account, MWK's, to purchase equipment and other items relevant to your business?  
---I, I think I did. I can't remember exactly, but from Pickles I used to buy equipment or utes or cars.

Equipment.---Yes.

Such as?---Such as I bought an excavator, I bought cherrypickers, I've bought chainsaws, I've bought just, yeah, general tools.

When you say, I think you said cherrypickers?---Yeah.

30 And what else? What was the other large equipment?---Excavator.  
Excavator.---Excavator.

What sort of money did the excavator cost? And the cherrypicker.---I don't know when, when they were bought. I think that - - -

No, but approximately, the excavator you bought, you remember the excavator?---Yeah. I don't know if it was in this, 2012, or way before, but I - - -

40 How much did you pay for that?---Roughly about 15,000 from memory.

And how much did the cherrypicker approximately cost?---7,000. Yeah, but that can all be double-checked through Pickles.

Sure. And out of which account did you draw funds to pay those two items?---I don't believe it would have been MWK, I could be wrong, but I don't believe, I bought them I think before. That's - - -

Out of what account, though?---Maybe TTS, maybe my personal.

Or possibly MWK?---Don't believe so. I could be wrong. Sorry, Commissioner, I don't remember.

Yes, very well.

MS SPRUCE: Now, Mr Taha, in addition to making purchases on the card 9-0-1-3 you also withdrew money from the MWK account.---Okay.

10

Do you agree?---If it's there, then it would have been me.

So you agree that any withdrawals made referable to card 9-0-1-3 would have been made by you?---Yes.

And if I can take you to one of those. If we could go, please, to page 370 of volume 5.1. Just excuse me for one moment. All right. Mr Taha, you see there that on 5 January, 2012 - - -?---Yes.

20

- - - there's a withdrawal for \$5,000.---On 5 January?

5 January there's a withdrawal for \$5,000.---Yes.

Do you see that?---Yes.

And then if we could go, please, to volume 5.3, page 43. See this is the record from the bank in relation to that withdrawal.---Yes.

30

Where you've provided an identity document.---Yes.

Do you see that? That's the number of your driver's licence expiring on 18/12/2013.---Yes.

In your name Towfik Taha.---Yes.

And so you accept, don't you, that that \$5,000 withdrawal was made by you?---Yes.

40

So, Mr Taha, just going back now to the issue of the bank statements. Explain to me how it is that you say you're not looking at the MWK bank statements in circumstances where you're using the account?---Well, if - - -

You're making purchases at auctions, you're withdrawing cash.---Yes.

It doesn't make sense, does it?---Well, if I had deposited money I would have known how much and I would have withdrawn it.

But, Mr Taha, where would you be depositing money from? Do you say it was from the TTS account?---Can't remember.

Well, you don't have a memory of actually depositing money into this account. Is that correct? You don't have a positive memory of doing that. ---No, I don't.

You're just saying it's something you could have done.---Yes.

10 But yesterday I took you to four cheques written from TTS to MWK.---Yes.

And in respect of three of them you gave evidence that they were kickbacks.---Yes.

And it was clear they were kickbacks because of the size of the cheque and because of the timing of the cheque.---Yes.

That is, within days of you being paid by the RMS.---Yes.

20 Now, there was only one cheque which was for a smaller amount, \$5,200, which you said could have been paid by you.---Yes.

Not as a kickback to Mr Dubois but as just money for you.---Yes.

And the only reason you could give for that was that it might have been in relation to seeking some sort of a tax incentive.---Yes.

30 But the far more likely scenario is, isn't it, that all of those cheques from TTS to MWK were kickbacks?---I said to you it's possible. I can't remember exactly.

I understand the possibilities but what I'm suggesting to you now is what's likely. It's likely that even the \$5,200 cheque was a kickback.---Of course it's likely because I don't have a definite - - -

Right. That's the more likely - - -?---I don't have a definite memory of it.

40 And then accept from me that those four transactions where money moves from TTS to MWK are the only times that money moves from TTS to MWK in the relevant period.---Okay.

You understand that?---Yes.

So if you now say that it's possible that you were putting money into the MWK account, where do you think it might have been coming from? Was it coming from a different account of yours?---I don't know.

Well - - -?---It would show, wouldn't it? You'd have the evidence there.

Mr Taha, what I'm going to suggest to you – and you can agree or disagree with me – is that you weren't transferring any money into the MWK account other than in order to pay kickbacks to Mr Dubois.---More than likely, yes.

More than likely that's correct. And - - -?---But I did, I think, use it – 'cause don't forget I did work through MWK, that I got paid for in MWK.

10 Well, we'll come to that.---Okay.

We'll come to that. But just reflecting on what you've just said, and we'll come to the detail of it, but it's correct, as you've just mentioned, that at some point in September 2012 MWK starts doing work as a contractor for the RMS?---Yes.

And then in October and November 2012 there are payments from the RMS directly into the MWK account.---Yes.

20 And you say – and again we'll come to the detail – but you say that was work that you were doing in the name of MWK.---Yes.

So in the same way that you'd been doing for the RMS as TTS, you were now doing it under the banner of MWK.---Yes.

But otherwise there was no relevant difference. You were going to be paid for the work and give a kickback to Mr Dubois, correct?---Yes, correct.

30 And so you say as a result of the money that went into the MWK account for the RMS, some of that belonged to Mr Dubois in the form of a kickback, but some of it you were entitled to.---Yes.

Well, Mr Taha, I come back to the same problem. How is it that you knew what money in the MWK account belonged to you and what belonged to Mr Dubois and how much you could use and what was in there if you say you didn't look at the bank statements?---Don't know, unless from memory, unless from me knowing what I deposited or what I was getting paid. That's the only explanation I have. It's a long time ago. I can't remember the details, sorry.

40 Well, you knew that you were paying corrupt kickbacks into the MWK account, correct?---Correct.

And you knew that you were the sole signatory of that account and the director of MWK.---Yes.

And you knew that Mr Dubois was a dishonest man.---Yes.

And that he was operating a dishonest corrupt scheme.---Yes.

And you must have been aware that, by reason of you being the director of MWK and the sole signatory on the bank accounts, that you were at some risk in relation to that scheme.---Didn't think of it at the time, no.

You didn't think of it at the time?---No.

10 You knew, didn't you, that Mr Dubois was earning large amounts of money from the scheme he was operating.---Yes, from me.

You knew he was getting large amounts of money from you.---Yes.

You knew he had enough money to invest in cafés with your brother John Goldberg.---Yes.

You knew Mr Dubois had an interest in luxury cars.---Yes.

20 You knew he acquired a white Porsche at some point.---Yes.

You knew he acquired other vehicles in addition to the Porsche.---Yes.

So you must have known that, one way or another, the corrupt scheme was accruing to Mr Dubois significant amounts of money.---Yes.

Now, the only reason - - -

30 THE COMMISSIONER: Furthermore, you were facilitating him in obtaining these corrupt kickbacks, right?---In, facilitating in, in what way?

Well, money was going into MWK. You were getting paid out of MWK. You knew that a portion of the transaction contained kickbacks for him. ---Yes, Commissioner.

And that - - -?---I didn't know that other people were putting money in the account from me, yes.

40 No, but just dealing with the way you operated with him.---Yes, Commissioner.

You knew he was inflating the contract prices for his own benefit.---Yes.

And you decided you'd still do business on that basis?---Yes, Commissioner.

And that facilitated him pursuing his corrupt plan.---Yes, Commissioner.

So you were facilitating him in that sense.---That's right.

Right.

MS SPRUCE: And, Mr Taha, the only reason that you continued to facilitate him in the sense that the Commissioner has just described is because there was a significant financial benefit to you. ---Yes.

10 And in circumstances where you knew that Mr Dubois was making a lot of money and you knew that you were making not as much money as Mr Dubois, but nevertheless receiving a financial benefit from the scheme, you would have had a very strong interest, wouldn't you, in keeping track of what money was going to Mr Dubois in the MWK account and what money you were entitled to?---Of course.

So you must have been tracking it in one way or another.---Well, I wasn't tracking it through the statements, I just, from what I knew I was getting I could work it out and what jobs were costing me, what I had to pay.

20 Well, were you writing it down somewhere?---Yes, probably.

But you don't have any recollection of that.---No, I don't.

THE COMMISSIONER: Well, didn't you keep a workbook?---I'm pretty sure I did. I used to write down jobs, what they cost and, 'cause I - - -

I was going to say, you would have maintained a workbook - - -?---For each - - -

30 - - - which contained details of the different projects that you're doing for RMS. Is that right?---Yes, Commissioner.

Otherwise - - -?---You can't remember.

You can't remember, okay.---No, you're correct.

And how do you describe that book, what did it look like?---I, I think it was like, each job, just write down on a piece of paper.

40 Physically what did it look like, was it a - - -?---Oh, I don't think it was a book, it was just like paper. I'd write down for each job.

Well, did you put the paper into a folder of some kind?---Possibly in a book.

Well, you know, I don't. I'm asking you to assist the Commission.---Sorry, Commissioner. I'm doing the best I can to remember.

How did you maintain your records - - -?---Either on paper - - -

- - - in relation to jobs involving RMS?---Either on paper or in a book.

So it could have been on a piece of paper.---Yes.

And presumably you would put that piece of paper into a folder or - - -?

---Oh, probably a book, because I - - -

A book.---Yeah.

10 You put the piece of paper into a book.---Yeah, I do that a lot.

And entries about your jobs would either be in the book, the pages of the book - - -?---Yes.

- - - or on loose pieces of paper which was also placed with the book.---Yes.

What does the book look like?---Generally have like a black book.

A black book.---Yeah.

20

You mean a black cover?---Black cover.

And within it were pages, blank pages for you to write on?---Yes, Commissioner.

And has that book been handed over to the Commission?---Oh, it's that long, that long ago, I wouldn't have anything of that sort, Commissioner, 'cause I don't track, I don't keep track of, like when that - - -

30 In 2019 did you have possession of that book with the - - -?---No, no, Commissioner, because - - -

What did you do with it?---In, 'cause in 2013 I think I moved to South Australia, or 2014, somewhere around there, so everything I had I would have thrown out.

So you're literally saying, are you, that notwithstanding that this was the only record you had in relation to work you performed, you threw it out?

---Yes, Commissioner.

40

Why would you throw it out rather than keep it as a valuable record?

---The work had been done, I'd been paid, there's no reason for me to keep it. And I wasn't doing any more of that work.

Yes, Ms Spruce.

MS SPRUCE: Now, Mr Taha, you gave evidence yesterday that you did look at the MWK bank statements on one or two occasions.---Yes.

Do you recall that? And you said that the occasions where you looked at those statements, there were relatively small amounts of money in the account.---Yes.

And you said perhaps around \$7,000.---That's right.

10 Do you recall giving that evidence? If I could show Mr Taha, please, page 13 of volume 5.3. You'll see that this is a bank statement in relation to MWK account ending in 4-5-6-9, and this is a statement where the total balance at the end of the statement is \$7,693.---Yes.

So are you able to recall whether this is the statement that you might have had a recollection of looking at?---No, I don't recall, but what I told you is, from memory it was, I remember looking at around 7,000 or once 3,000, that's it, around that mark. So whether it's this one, whether it's another one, I couldn't say 100 per cent.

20 Well, have a look at this one just by way of example. Even though the amount at the end of the day is \$7,000, you can see, can't you, in the credits column that there's been a significant sum of money go in?---Yes.

There's been a \$40,000 payment.---Yes.

And then there's a significant amount of withdrawals. Over \$56,000 has been withdrawn.---Yes.

30 So even looking at a statement like this where the end total is low, it's obvious, isn't it, that there's a lot of money moving in and out of this account?---Yes.

In the space of 15 days.---Yes.

So, Mr Taha, what I am going to suggest to you is that from very early on, whatever your initial ideas might have been about MWK being set up for the purposes of property development, from very early on in the piece it's the case, isn't it, that you knew that it was being used as a vehicle to funnel corrupt payments from contractors to Mr Dubois?---No, I didn't know.

40 All right. Now, you mentioned a moment ago that you knew that Mr Dubois purchased luxury vehicles.---Yes.

And you recall that one of those vehicles was a white Porsche.---Yes.

And if we could just show slide 58, please. Is that the white Porsche that you recall Mr Dubois purchasing?---Yes.

Now, just going back a step. How is it that you first became aware of Mr Dubois's interest in luxury vehicles?---How?

Was it something, did he tell you that he had an interest in them?---Yeah, we, obviously guys talk about cars all the time.

And so Mr Dubois, it was apparent to you through conversation, had an interest in cars?---In cars, yes.

10 But then when did you first become aware that Mr Dubois was in fact purchasing luxury vehicles?---When he bought this one here.

This was the first one you recall.---I think so, yes, this one.

And how did you come to be aware of this vehicle?---This car, I think my cousin told him about this car.

Your cousin told Mr Dubois about this car.---Yeah.

20 Which cousin was that?---Named Samir, Samir Malas.

I see. And was Samir Malas a car dealer?---He's a panel beater.

He was a panel beater.---Yeah.

And did Samir Malas relay the information to Mr Dubois through you?  
---No.

30 Now, you're aware, aren't you, that this car was purchased by MWK Developments?---Yes.

And do you recall that Mr Dubois's evidence was that he asked you to buy this car for him?---No. He bought this car not me.

So you say that Mr Dubois bought this car not you. Did you know that he was going to purchase this car?---I didn't know till after he bought it.

So you say you had nothing to do with the purchase of this car.---No.

40 But after Mr Dubois bought it he told you he bought it. Is that - - -?---Yes.

- - - how you came to know about it?---Yes.

Did you hear about it first from your cousin or did you hear about it first from Mr Dubois?---I think from Mr Dubois.

So Mr Dubois told you that he bought the car.---Yes.

Did he tell you that it was registered in the name of MWK?---I think I was with him when – if I’m right I think we got it registered in Parramatta, if I’m right, from memory.

So you think that you went with Mr Dubois - - -?---I think so. I could be wrong.

- - - to Parramatta to register the car.---I think so.

10 Well, when you say you think so, do you have a memory of doing that?---I have a memory of going with him to I think the RTA and I think we did register the car in MWK. Sorry, it’s a long time so you’ve got to understand - - -

I understand.--- - - - I’m vaguely remembering things.

And - - -?---And that’s easy to know. You can just check the records with RMS and they’ll, they can see my signature on, if it were me or not.

20 And so when Mr Dubois purchased this car in the name of MWK, you know the funds have come from the MWK bank account?---I didn’t know they were from MWK.

Did you make an assumption that they’d come from the MWK bank account?---Probably.

And did you feel concerned that this car was being registered in the name of a company of which you were the sole office holder?---No, I didn’t think about it at the time.

30 I see. Now, at the time that Mr Dubois purchases this Porsche, did you say anything to him about your property development company?---No.

Well, you obviously had money by this time.---Yes.

But you didn’t say anything to him about the property development company?---No.

40 And that’s because that idea was now by the wayside, wasn’t it?---I think we were just stuck in the work, so weren’t really thinking about anything. We were working, we were making money, so you get caught up in, in, in the work.

Well, when you say you were caught up in the work, what you were caught up in was a very lucrative scheme financially, correct?---Yes. Yes.

And so you were no longer contemplating property development because the scheme you were running with Mr Dubois through the RMS was paying

very good dividends.---No always, always thought that we, I'll do something later. But at the time being we were working, making money so, no, weren't thinking about it at the time.

Now, we'll come back to the Porsche later, but I want to ask you now about the time when MWK starts doing work directly for the RMS. So your initial understanding was that MWK had been established for the purposes of a property development venture between you and Mr Dubois.---Yes.

10 Then it became the case that you say Mr Dubois was using the MWK bank account as, in effect, a savings account.---Yes.

But you also knew he was using it as a place to receive kickbacks paid by you.---Yes.

And at some point in September 2012, MWK starts quoting directly for RMS work. You recall that?---Yes. Yes.

20 So are you able to assist us in explaining why that occurred? Why was it that MWK suddenly started being used as a contractor for RMS work?  
---That was Mr Dubois' idea.

And did he say something?

THE COMMISSIONER: Sorry, that was what?---Mr Dubois' idea.

30 MS SPRUCE: And did Mr Dubois say something to you about that idea?  
---I think, from memory, it was something along the lines that he's given me too many jobs in TTS and just wanted to use a different company name.

So Mr Dubois was, wanted to continue the flow of work to you?---Yes.

That was your understanding. But that it would draw attention if there were too many jobs in the name of one company?---Yes.

And so he wanted to use MWK?---Yes.

40 Now if we could please go to volume 5, page 316. You'll see that this is the first quote that MWK put in for RMS work, and it's dated 10 September, 2012 in relation to some P2P sites.---Yep.

Specifically for barrier and steelworks in relation to sites at Bulli, Mount Ousley, Urunga, Valla and Port Macquarie.---Yes.

Now, if you just have a look through this quote, it goes for six pages. Just have a look at the first page, and then on the next page you'll see there's a breakdown of the different work - - ?---Yes.

- - - at the different locations. And then on page 318, you'll see that there's a lump-sum price - - -?---Yes.

- - - of 94,000 excluding GST. And then if you have a look at page 319, you'll see there's some detailed terms and conditions.---Yes.

Which continue on to page 320. And then on page 321 there's provision made for the RMS or other customer to accept the quote.---Yes.

10 Now, this quote is in stark contrast to the TTS quotes that we looked at yesterday, isn't it?---Yes.

It's extremely detailed, looks very professional. This is not a document that you created, I take it?---I don't believe I've ever seen this document before.

You don't think you've ever seen this document before. So do you have a recollection then of when Mr Dubois told you about his idea that you should start doing work through MWK rather than TTS, that he told you that he would take care of the documents?---He was, he was always taking care of the documents.  
20

Well, when you say he was always taking care of the documents, we saw yesterday some TTS quotes and invoices where there were spelling mistakes and very scant detail, and your evidence was that those ones were clearly ones that had been created by you.---Yes.

So he was taking care of the documents with TTS in the sense that he would sometimes edit them and change them.---Yes.

30 But it was your template, TTS?---Yes.

And you would have a go, a first go at filling them out - - -?---Yes.

- - - to the effect of your evidence yesterday. But what we're now looking at is a quote that you say you've never seen before.---No.

And so this was moving to a new level, wasn't it, in that this is no longer the case that you're having a first go at drafting a document?---Yes.

40 And in fact if you recall yesterday I showed you a document. If we could just have a look at volume 5, page 70. Do you recall I showed you this document yesterday? This was an MWK Development quote - - -?---Yes.

- - - in respect of a job at Marulan, where it was effectively a dummy quote, because TTS was also quoting and the job went to TTS.---Yes.

You recall that?---Yes.

But if you look at this, this has got a completely different letterhead and I think you gave evidence yesterday that, "Tomorrow's future today," was a slogan that you'd come up with - - -?---Yes.

- - - in relation to MWK. So when we then go back - - -?---The slogan, but not the rest of the document.

You don't believe you came up with the rest of the template?---No, of course not. You asked me about the slogan.

10

So before we leave this document, just remember it's got your PO Box and your phone number and your personal email address.---Yes.

And it's under the name of Towfik Taha.---Yes.

And then going back to the subsequent MWK quotation which we were previously on, which is page 316, if we just go to page 321, please. Can you see here that, "This contract is made between the customer and MWK Developments." Do you see that in bold midway down the page?---Yes.

20

And do you see there that it's a got a postal address of your PO Box in Mount Lewis?---Yes.

And then it's got a telephone number.---Yes.

Now, that's not the telephone number, is it, that appears on the other TTS and MWK quotations?---No, no.

Is that a telephone number that belonged to you?---No.

30

Did you have more than one mobile phone at the time?---I think so, yes.

You did?---Yes.

Do you remember what the numbers were of the mobile - - -?---Yes.

How many mobile phones did you have?---Maybe two, three.

And do you remember what the number of each of those mobiles was? ---Yes.

40

Well, was it two or three mobiles?---Three.

Three.---Three, or maybe four.

THE COMMISSIONER: Why are we maintaining three phones?---Oh, in the beginning it was how I used to work was, so when I advertised for concreting I would have a number for concreting, so then I knew what jobs

were coming for that, and then with advertising for landscaping, I had a number for that, and whatever work I do, to know the difference of where I was getting more work from.

Why do you need two different phones for two different subcontractors?

---I never used it for, as in RMS work you mean?

10 Mmm.---No, I never, I only used one number for RMS, but I'm talking about when I advertised outside, like in the, in the, in the local paper. So if I advertised there, I was advertising there and on the internet, so I needed to know where I was getting my phone calls from, were they from internet, were they from the local paper, so when I advertised for concreting or excavation I knew that that was working.

You claim that's the true reason why you had three phones at the same time?---Yes, Commissioner. They were all in my name as well, so there's nothing for me to hide. They were on contracts. You can double-check with Vodafone I believe I was with.

20 You weren't using the phones, or some of them, for some reason that you didn't want to make it easier to trace, for example, by law enforcement agencies?---Absolutely not. They were all registered in my name, Commissioner. And the records will show.

MS SPRUCE: So you don't recognise that telephone number?---No.

You don't recall having any discussion with Mr Dubois about who the contact person would be for MWK once it started actually performing work as an RMS contractor?---I assumed it was me.

30 You assumed it was you?---Yes.

All right. And then I want to show you volume 5, page 324. Now, this is an email internal to the RMS where the Contracts and Finance Department is sending Mr Dubois the purchase order in relation to the quotation we just looked at for MWK.---Yes.

40 And if you just then go to the next page. That's the purchase order. Now, you were aware, weren't you, that that was the process within the RMS, that once a quotation was accepted, a purchase order would be raised?---Yes.

And did you generally see the purchase order that was raised?---No.

Was that something Mr Dubois would forward to you?---I think he'd send me just the number.

He'd send you the number?---Yeah.

Because it was the case, wasn't it, that you were supposed to put the purchase order number on the invoice?---Yes.

But if you look at this purchase order, you can see on the right-hand side it says "vendor contact".---Yes.

And it's Towfik Malas.---Yes.

10 Now, is that a name that you ever used?---No.

You never combined Towfik with Malas?---I don't believe so, no.

And do you recall having any discussions with Mr Dubois about putting the MWK contracts under that name?---No.

And then again, next to that there's the telephone number that you don't recognise.---Yes.

20 Now, to your knowledge, was anyone else involved, other than you and Mr Dubois, in this particular scheme to use MWK as a contractor for RMS?  
---As far as I knew, it was just me.

You didn't think your brother perhaps was involved at this point, Mr Goldberg?---Can't remember. I know at some point he was. I think it was after I stopped, I believe.

Well, then if you go to page 340. This is an EFT authorisation form for MWK Developments.---Yes.

30 So you understand that in order for MWK to be established as a vendor within the RMS - - -?---Yes.

- - - and in order for it to be paid money, it had to provide its bank account details.---Yes.

Now, do you recall filling out this document?---No.

Have you ever seen this document before?---Never.

40 So if you look down the bottom of the page, it's signed Terry Taha.---That's not me and that's not my writing and that's not my signature.

So that's not your handwriting?---No.

Do you recognise that handwriting?---No.

And that's not your signature?---No.

And if we just go back up, please. You'll see that where residential address is listed, there's actually a typed address that you can read there, in [REDACTED]. Underneath it's been scribbled out, which you can see underneath.---Okay, yep.

Do you recognise the address underneath there?---Mount Lewis?

No, can you see there's a typed address that's scribbled out?---I can't see. What is it? [REDACTED], does it say? Yeah, I don't know the address.

10

You don't recognise that address?---No.

And so it's been crossed out and your PO Box address has been put in. ---Yes.

And then if you go down, you'll see the email address, mwkdevelopments2011@yahoo.com.au.---Yeah. Don't know that email address.

20

You didn't create that email address?---No.

You've never checked that email address.---No.

Well, can I just ask you this, Mr Taha, what was your understanding of the way this particular part of the scheme was going to work? Did you think that, number 1, you would be the contact point for these MWK RMS contracts?---Yes.

30

And that your TTS email address would be used.---I'm assuming.

Did you - - -?---Or my, or my personal.

Or your personal address.---Yeah.

Did it occur to you that there would need to be a formal MWK address that you could officially send quotes and invoices to the RMS through?---I don't know.

40

You didn't raise that with Mr Dubois.---No.

And then - - -?---Did this, was this paid to me this job because - - -

Well, if you have a look at the EFT authorisation form and you have a look in the vendor banking details - - -?---Yes.

- - - you'll see - - -?---Okay. Yeah.

- - - on the account number 4-5-6-9.---Unless that was - - -

So this is going to be paid into to MWK account.---Yeah, unless that was done, that was done without my knowledge.

Well, that's what I want to know. I want to know whether you were involved in this – this is a development in the scheme. Right up until this point you've been operating through TTS.---Yes.

And the money has been paid into your account.---Yes.

10

And then you pay kickbacks to Mr Dubois through MWK or cash.---Yes.

This is now a change whereby MWK is going to directly perform contract work for the RMS.---Yep.

And the money will now be paid as we see from this form directly into the MWK account which Mr Dubois is the signatory of.---Okay.

So it's important to know whether you were doing this work and - - -?

20

---Okay. Well - - -

- - - think you were getting a cut of the profits or whether you think this amount was going directly and wholly to Mr Dubois.---What was the job?

All right. Well, if we go back to the quote you see that it's in relation to barrier and steel works at point-to-point sites. Sorry, page 316, volume 5. And perhaps if I can just assist - - -?---I don't think I done this job.

You don't think you did this job?---No. I think I done a job – so see the safety, some sort of safety rails but nothing like concreting or, I don't think I done any of those jobs. I think I done safety rail with, the ones that, the U-shaped rails. That's it. That's from memory.

30

THE COMMISSIONER: So you did those?---I think, yeah, from memory I done, I done a few, I remember doing a few jobs where there were safety rails to go around, like for, as, as, as safety but I never, I don't remember any of this concreting. I don't, I don't remember removing guardrail, installing guardrail, none of that stuff.

40

Well, you see the sites are Bulli, Mount Ousley, et cetera, Urunga, Valla, Port Macquarie.---Yes.

Did you do work at those locations?---I don't believe so. I remember doing in Port Macquarie like I said putting some safety rails but that's it. I don't remember, like Mount Ousley I don't think I've ever been there, Urunga, that other area Valla.

MS SPRUCE: Mr Taha, I wonder if this will assist you to recall if I just give you some context about what happens at this time. In the latter half of 2012 there's a series of events which might help you to recall. First of all, in September 2012 MWK starts doing work directly for the RMS as a contractor.---Yes.

And it does three jobs, and I'll take you to the details of them but just for now it does three jobs in September and October 2012.---Yes.

10 And then it receives payments directly into the MWK account in October and November 2012.---Okay.

And then it receives the final payment in respect of MWK RMS work on 12 November, 2012.---Yes.

By 15 November, 2012, the MWK account had been completely drained of funds.---Yep.

20 And then that account is not used again.---Okay.

And then on 26 November, 2012, the white Porsche that we saw a moment ago is transferred into your name.---Yes.

Now, we'll come to the details, but you had a falling out with Mr Dubois at around that time.---Yes. Yes.

And the consequence of that falling out was that the Porsche was transferred to you, correct?---Yes, correct.

30 So that was on 26 November, 2012.---Yes.

Now, does locating the date of that falling out, in November 2012, assist you to remember whether you were involved in these final jobs in the months immediately prior the falling out under MWK's name?---I don't remember that job. If you show me the others, I'll try and assist.

All right. Well, the next quotation is volume 5, page 348. You can see that this is again dated 10 September, 2012.---Yes.

40 And it's for barrier works.---Yes. I don't remember this job either I think.

Don't remember this job. And if you go down to page - - -?---'Cause I don't, I've never seen this document before.

I see.---Where was this job at, sorry?

That's a good question. Boggabilla.---Oh, yeah. I remember Boggabilla. I think I done work there. That's along the border.

So you - - -?---But I've never seen this document.

You've never seen this document?---Yeah.

What about volume 5, page 368? This is the invoice that was sent by MWK Developments in relation to the Boggabilla works.---Yeah, no, I haven't seen it but I think I did work at Boggabilla, yes.

10 So when you say you think you did work, first of all, this is work that if you were responsible for you would have had to do through subcontractors?  
---Yes.

Do you have any positive recollection of engaging subcontractors to do this work?---I don't know if I, I used the subcontractors, my subcontractors. I think Mr Dubois might have assisted me with, with the subcontractors. I remember going up there. I remember doing work there. So as to which subcontractors, I don't believe it was my subcontractors.

20 So when you say you remember doing work there - - -?---Yes.

- - - you didn't organise the subcontractors, is that correct?---Don't believe so.

And you weren't actually physically doing the work?---Oh, some, yes, I was, because I had work, ah, labourers with me. So we done some work.

So you have a recollection of being onsite at Boggabilla?---Yes, from memory.

30 Well, when you say "from memory", do you have a positive recollection of doing work at Boggabilla?---I'm pretty sure I done work there. I can't be a hundred per cent certain but it rings a bell.

And then if we have a look at the third job that MWK did, that's volume 5, page 371. Again there's a very detailed quotation, this time in relation to Dundee STC site works.---Yeah, I don't, can't remember that area.

40 You don't recall going to Dundee?---I don't remember, no.

And have you ever seen this document before?---No.

Do you recall Mr Dubois' evidence on this issue was that although he didn't have a clear recollection, he thought it was possible that you weren't involved in these particular jobs and that Mr Goldberg had become involved by this time?---That's possible. I said I don't remember this, this job, I don't remember the other one, but I remember working I think in Boggabilla

or something like that. I could be mistaken, but like I said, that name rings a bell. But this job, I don't believe I was at Dundee.

And just for completeness I'll show you the invoice on volume 5, page 394 for Dundee, and if you go to the next page you'll see the total.---Yeah.

Have you ever seen that document before?---No.

10 So, Mr Taha, is it correct that you have a clear recollection of MWK starting to do work for the RMS?---Pretty sure, yes.

And you knew that MWK was going to be paid for that work directly into the MWK account.---Yes.

And you gave evidence earlier this morning that one of the reasons that you would have been making purchases and withdrawals from the MWK account is because funds were paid from the RMS into that account in respect of MWK works.---Yes.

20 But now what you seem to be saying is that you don't really recall whether in fact you were involved in those works.---Yeah, even some of the TTS jobs I can't remember. It's a long time ago. You can't expect me to remember every single job, so I'm doing the best I can to remember that.

THE COMMISSIONER: What was the best of your recollection, what is the best of your recollection about the initial discussions you had with Mr Dubois about MWK becoming a direct contractor to RMS?---From memory, that he didn't want to give all the work to TTS because he's giving them too much jobs, we're going to use MWK to, to break it up.

30 But why would he use MWK? He could have just simply set up another operation, couldn't he, as with TTS?---He could of. Unless, unless I never really did any of those works. Remember, Commissioner, I'm not 100 per cent certain. Unless I never done any of those jobs, that's possible, but I do remember the name Boggabilla, so I don't know. It rings a bell. There's other jobs in TTS that I don't actually remember 100 per cent, but - - -

40 And from the time MWK started doing the work directly for RMS, from that time forward did Mr Dubois remain a director of MWK Developments? ---I was the director.

Pardon?---I was the director of MWK.

But he was not?---No. Unless he's done all this without my knowledge. I can't say. Can't be certain. The money withdrawn, who withdrew it, was it me or was it Mr Dubois?

In any event - - ?---Sorry.

- - - do you say, is this your evidence, that from the time MWK started doing work directly for RMS, he was the driving force behind the whole operation of MWK?---Yes, Commissioner.

Formulating quotes such as we've been seeing with these jobs?---Yes, Commissioner.

10 Working out the pricing of the jobs?---Yes, Commissioner.

And discussing with you what he would get by way of a kickback in each project.---I don't know with these jobs, I can't, but they're, they're not, I can't remember, but that was the, that was the case.

And he retained his control over the MWK account, that is to say he had a debit card?---Yes, Commissioner.

20 And the moneys paid by RMS for the projects we're now talking about, Boggabilla and the others, was paid into the MWK account?---Yes, that's what it shows.

So you said that the MWK account had been drained of all funds, that is prior to MWK going into a business as a direct contractor.---Oh, it had already?

Hmm?---I don't know.

You don't know?---Was that - - -

30 MS SPRUCE: No, Commissioner, it's drained of the funds after it receives payments from the - - -

THE COMMISSIONER: I'm sorry?

MS SPRUCE: After MWK receives payments from the RMS in respect of the three contracts that MWK did, it's thereafter drained of funds.

THE COMMISSIONER: I see.

40 MS SPRUCE: Within a short period.

THE COMMISSIONER: Thank you. Yes, all right, thank you.

MS SPRUCE: Mr Taha, if I could just show you, please, volume 5 at page 259. This is a quote from TTS in respect of works at Moree - - -?---Yes.

- - - in November 2012.---Yes.

And so that's 16 November, 2012 is the date of this quotation. And the tax invoice on page 275 was issued on 24 November, 2012.---Yes.

Now, do you have a positive recollection of doing this job?---No, I don't.

Do you recall going to Moree?---I don't remember, no, sorry.

10 Because this would be the last job in time prior to the falling out, remembering that the Porsche was transferred to you on 26 November, 2012.---Yes.

But you say you don't have any memory of this job either.---No. There's a few jobs I don't have memories of.

All right, well, what I'd like you to assist me with is what's your first memory of Mr Goldberg becoming involved with Mr Dubois? I withdraw that. You know, don't you, that Mr Dubois entered into a partnership with Mr Goldberg in respect of some cafés and a bakery?---Yes.

20 And what's your recollection of when that partnership occurred?---I can't remember the date.

You don't remember?---No.

And you also recall, I take it, that Mr Goldberg started doing work for the RMS as a contractor?---I remember, yes.

30 And so do you recall whether Mr Dubois and Mr Goldberg were operating the cafés before Mr Goldberg started working as a contractor?---Don't know, sorry.

40 And what was the reason for your falling out with Mr Dubois?---Various reasons. One, he was complaining about my work not being good enough, which I don't think that was true. There was an issue with my girlfriend at the time, and he wanted to control me and he didn't have control over me, so that was another issue. But listening to this inquiry, I think it had something to do with Mr Alameddine as well. Something must have happened for them to push me out. All of a sudden he didn't want me on board. So I couldn't tell you the exact reason why he didn't want me there, but that's what I know of.

So just breaking that down. You said that Mr Dubois tried to control you. ---Yes.

And what do you mean by that? In what way did he try to control you? ---What I did, where I went. So at the time with my girlfriend, didn't want me to see her in that, in that regards. If I wanted to go out, "Oh, you've got

work the next, next day,” or things along those lines. That’s probably, from memory, the reasons.

So did you consider that throughout the period that you’d been doing work for the RMS as a contractor that you and Mr Dubois had a good friendship?  
---Yes.

10 And then, as I understand your evidence now, you’re saying that some tension started to emerge in the friendship?---Yes.

And the reason for the tension was, firstly, that, I take it, you held the view that Mr Dubois didn’t like your girlfriend?---Yes.

And he asked you not to spend time with your girlfriend?---Yes.

And you felt that Mr Dubois was controlling?---Yes.

20 But is it the case that, notwithstanding those things, you would have been prepared to keep doing the RMS work?---Yes.

Because it was lucrative.---Yes

But as I understand what you’ve just said at some point you were to use your words “pushed out” - - -?---Yes.

- - -by Mr Dubois in the sense that he just stopped giving you work.---Yes.

30 So just going back a step. You gave evidence earlier that at some point Mr Dubois said to you, “I can’t give you too many jobs in the name of TTS because it’ll look suspicious and so I’m going to start giving you jobs for MWK.”---Yes.

And that must have been around September 2012 because that’s when MWK started doing RMS work.---Yes.

And then you say that by November when the Porsche was transferred to you that all of a sudden you didn’t receive any more work at all.---Yes.

40 And you have a clear recollection of not receiving any more work.---Unless I done one more job after that from, but from recollection I’m not sure.

Let me be more clear. Did Mr Dubois actually say to you from this point on you will not be receiving any more work?---I think so, yeah. He said, “I can’t give you any more work.”

Well, did you ask him why?---Yes.

And what was his response?---Like I said, it was, I think he said my work wasn't good enough and then what else happened in, with him and Alameddine he just didn't want to give me any work so then - - -

Well, Mr Taha, correct me if I'm wrong, but I understood from what you said before that your references to Mr Alameddine's role in the falling out seemed to be something you've learnt through the course of this inquiry.  
---Yes.

10 Is that correct?---Yes.

So putting to one side what you've learnt through this inquiry, at the time of the falling out did you have any sense that Mr Alameddine was somehow involved in your falling out with Mr Dubois?---No.

Well, so you thought you'd had a falling out with Mr Dubois and that was one thing?---Yes.

20 But you also gave evidence yesterday when I asked you about your friendship with Mr Alameddine that there was a falling out with Mr Alameddine - - -?---No.

- - - such that you no longer were friends.---I never said there was a falling out with Mr Alameddine, sorry.

All right. Well, I asked you about your friendship with Mr Alameddine and you said that you were good friends at school.---Yes.

30 And good friends after school.---Yes.

And then good friends in the initial period where you were doing work with the RMS.---Yes.

And then when I asked you if you were good friends now - - -?---Oh, no, we're not good friends. We're friends but not good friends. We drifted apart.

I see.---But there was no falling out.

40 I see. Now, just in respect of the kickbacks that you paid to Mr Dubois, I understand that the amount of the kickback would have varied from job to job depending on the size of the job.---Yes

But to your understanding was there a particular formula which was consistently applied to determine the kickback, i.e., was it a percentage?  
---No.

You didn't know how Mr Dubois arrived at the kickback on any given job.  
---No.

You just waited to be told what the amount of it was.---Yes.

And then you paid what you were told.---Yes.

10 Well, you've been doing this very lucrative work now for around two years at the time of the falling out and Mr Dubois says to you that he's not going to give you any work because your work is of a poor standard. Did you suggest that you might increase the kickback, the amount of the kickback in order to keep the work?---I don't think so, no.

Well, when you say you don't think so, do you recall? I mean this would have been a significant conversation for you.---Yeah. I wouldn't have said I'll increase you the kickback if he's going to cut me out. Why would I want to increase more money? He's going to cut me out regardless. It doesn't make sense.

20 Well, you might have suggested to him that you'd pay him more by way of kickback as an incentive to keep you on the job.---No, I don't believe so.

THE COMMISSIONER: The RMS work had proved to be very valuable to you up to this time.---Yes, Commissioner.

And no doubt you endeavoured to do what you could by way of trying to persuade him not to terminate the arrangement.---Absolutely, yes.

30 And what was it that you said to him in your attempt to, as it were, save the arrangement - - -?---Commissioner.

- - - persuade him not to act to terminate it?---There was no way for me to persuade him because he always put the amount that he wanted on the kickback. It wasn't like there was a deal where 10 per cent is yours, 10 per cent is mine. It was his, he would put the price in.

Well, did you seek to persuade him not to terminate the arrangement?---Yes.

40 What did you say to him?---Through talking, like my work's good. What wrong with my work? So on and so forth in that regards but never did I say I'll give you - if I gave him more of a kickback I would be left with nothing.

Well, did you offer him a proposition that you thought might be attractive to him?---No.

All right. I see the time. Is that a convenient time?

MS SPRUCE: Yes, it is, Commissioner. Thank you.

THE COMMISSIONER: I'll take the morning tea adjournment. We'll adjourn.

**SHORT ADJOURNMENT**

**[11.30am]**

10 THE COMMISSIONER: Yes, thank you, take a seat. I understand there's another application for Mr Taha's legal representative to be – is that so?

MR SAHINOVIC: Yes, Commissioner.

THE COMMISSIONER: Do you seek leave to appear today?

MR SAHINOVIC: To appear on behalf of Mr Taha.

20 THE COMMISSIONER: Yes, very well. I grant leave to Mr Sahinovic to appear on behalf of Mr Taha.

MR SAHINOVIC: Thank you, sir.

THE COMMISSIONER: Yes, now, Ms Spruce.

MS SPRUCE: Mr Taha, just before the break you were giving some evidence about your friendship with Mr Alameddine.---Yes.

30 And you said that you were good friends at the time that Mr Alameddine commenced doing work for the RMS---Yes.

Now, not only were you good friends, you'd been friends for a long time because you'd been to school together.---Yes.

Mr Taha, you must have had a conversation with Mr Alameddine about the fact that Mr Dubois required the payment of kickbacks in return for doing RMS work.---Say that again, sorry, what are you - - -

40 Well, you're doing work for the RMS.---Yes.

And you're paying Mr Dubois kickbacks.---Yes.

And as I understand your evidence, it's not your choice to pay him kickbacks.---Yes.

He's asking for them.---Yes.

And you understand that in order to keep receiving the work, you've got to give them to him.---Yes.

And I take it that you didn't happily give him kickbacks.---No.

You felt resentful about giving him kickbacks.---I wasn't resentful.

Did you think it was unfair?---Yes, yeah.

10 You thought it was unfair.---Yeah, he was taking too much of the money.

You thought he was taking too much money.---Mmm.

THE COMMISSIONER: Well, he was taking money on the side, as it were, quite apart from whatever his employment entitled him to.---Yes.

Is that right?---Yes, Commissioner.

20 You knew that he was engaged in activity designed to disguise or suppress that fact.---That's right.

So that his employer wouldn't know.---Yes, Commissioner.

You knew that that was the purpose of him receiving kickbacks in that secretive fashion, but not withstanding that, you decided you'd play along, as it were, with his modus operandi because the money that you would earn out of each contract would be a benefit or would benefit you. Is that right? ---Yes, yes, Commissioner.

30 And did you remain uncomfortable about this arrangement as time went by, that here he was, helping himself as it were, to kickbacks by loading the tender prices or project prices for the work that you were doing?---Yes, Commissioner.

And did you make known your displeasure at this to Mr Alameddine? ---Yes.

40 And that's in discussions that you had from him from time to time, is it? ---Yes.

Well, I just want you to listen to Counsel Assisting now.

MS SPRUCE: Well, when you expressed your displeasure to Mr Alameddine, was that before Mr Alameddine started doing RMS work or after?---Probably before.

Before.---Yes.

So this is a period where Mr Alameddine wants to get RMS work himself?  
---Yes.

You're already doing RMS work.---Yes.

Mr Alameddine presumably is asking you how he can get in on the RMS work. Is that correct?---Mr Dubois was his friend too.

10 I see, but was - - -?---So he was, he was closer to him than me because they were mates from before me.

All right. But at some point you have a discussion where you express to Mr Alameddine your displeasure at having to pay kickbacks to Mr Dubois.  
---Yes.

And can you recall for us now, to the best of your ability, what you would have said to Mr Alameddine?---"He wants too much, takes too much," something along those lines. I would have said something like that.

20 Well, Mr Alameddine would have assumed, wouldn't he, that Mr Dubois wouldn't be taking any cut from amounts you were paid from the RMS?  
---Why would he assume that, sorry?

Well, if Mr Dubois is an employee of the RMS, he's being paid a salary by the RMS, is that correct, for the work that he's doing?---Yes.

30 And when you come along as a contractor and are awarded a contractor from the RMS, one would ordinarily expect that you would be paid for the work that you did by the RMS and that you would keep the full amount paid to you.---Yes.

But you say that you said to Mr Alameddine that Mr Dubois wants too much.---Yes.

So you must have given him some further information along the lines that Mr Dubois was taking a cut from the jobs.---Yes.

40 So once again, can you recall to the best of your ability, I know it was a long time ago, what it is you would have said to Mr Alameddine?---Not really. I think he knew from the get-go or something like that, he knew what was going on, I believe so, because Mr Dubois would have told him.

THE COMMISSIONER: We're just interested in the discussion you had with him.---Yeah.

You indicated he was taking a cut. What were the words around that, how did you explain that to him?---Oh, along the lines of him wanting too much on each job. That would have been just something like that.

And how did you refer to it, did you refer to it as a cut, a kickback or - - -?  
---A cut I think.

A cut.---Yes.

For Mr - - -?---For Mr Dubois.

Dubois himself, out of the transaction.---Yes.

10

Did you then give some indication to Mr Alameddine how it worked, how he got his cut?---Yeah, pretty sure I would have.

Not what you would have but you did, you did discuss that matter?---Yes, Commissioner.

Was this before he himself starting doing the work, that is before he, Alameddine, starting doing work?---Yes.

20

Did you give him a rundown on how it operated with Mr Dubois?  
---Yes, Commissioner.

Thank you.

MS SPRUCE: And so having given Mr Alameddine that rundown before he started work, you must have known that once Mr Alameddine started doing the work that he was paying kickbacks to Mr Dubois.---Of course.

30

Did you talk about that with Mr Alameddine once he'd started doing the work?---No. He never, he was very private on those matters.

So you say you never had a subsequent conversation with him about the kickbacks.---Yeah. Like what he was paying him, how much, how, that was never discussed.

So Mr Alameddine never expressed displeasure to you about the amount of the kickbacks that he was paying?---No, because not long after that I left to South Australia.

40

I see. Was the reason you moved to South Australia because of the falling out?---I was looking for other work so with, there was no work here I think at the moment or I had an opportunity so I took it in SA.

So after the falling out you were left with no work because by that time all of your work was through the RMS. Is that correct?---Yes. Oh, most, majority, yes.

You were still doing occasional work not for the RMS.---Yes.

And was that tree lopping and landscaping?---Whatever I could get.

So you were still doing odd jobs here and there.---Yes.

But the bulk of your work was for the RMS.---That's right.

And so once you had the falling out with Mr Dubois you then needed to look elsewhere for work.---Yes.

10

And that led to you moving interstate.---Yes.

And do you recall when it was that you moved to South Australia?---Either '13 or '14. I'm not exactly sure.

I see. Now, Mr Taha, in a similar way to you having a conversation with Mr Alameddine about the way things worked with Mr Dubois, that is, that he required the payment of kickbacks, you would have had a similar conversation with your brother John Goldberg, wouldn't you, before he started doing RMS work?---I'm, he, I think he knew but I never really discussed matters with work with my brother.

20

Well, you were both living in the same premises. Is that correct?---Yes.

Both living at your father's house.---Yes.

And you were already doing RMS work and you had been for some time.---Yes.

30

And Mr Goldberg had no relevant skills or training in relation to the sort of work that the RMS did.---Yes.

And at some point did Mr Goldberg say to you that he wanted to get some work from the RMS?---No.

He never said that to you.---No. I didn't even, I didn't even know that he was working till after. I think I remember him saying, "I'm doing a couple of jobs for him."

40

So you say the first time you found out that Mr Goldberg had started doing work for the RMS was after he'd already secured the work?---I believe so, yes. Just from memory, yes.

THE COMMISSIONER: Your brother knew of course that you had been involved in contracting work with RMS.---Yes, Commissioner.

And that you in respect of that work worked with Mr Dubois, so in other words, your brother was aware of the fact that Mr Dubois was the person

you were dealing with in relation to contract work given to you.---Yes, Commissioner.

Well, prior to him, as it were, starting himself doing that sort of work, he must have discussed with you from time to time the work you did for RMS. ---Yes.

10 And did you give him an indication as to how the transaction process worked with Mr Dubois?---Yes.

And that is, again as you've explained it here today, the way he would work a cut or a kickback into the pricing.---Yes.

And did you speak to Mr Dubois about taking on your brother?---Sorry, taking on?

Taking him on as a contractor.---No.

20 MS SPRUCE: So, Mr Taha, your brother John Goldberg had become good friends with Mr Dubois. Was that your assessment of their relationship? ---Yes.

And was that a friendship they developed through running the cafés together?---No. I think they were friends before. From, he met him, I think he met him through me.

I see. So he met him through you.---Yes.

30 And did he meet him through you at the time you were doing RMS work? ---No.

Prior to that.---Way before.

And you say that your first knowledge that Mr Goldberg had become involved in contract work with the RMS through Mr Dubois was once he'd already started doing that work?---Yes.

Did it come as a surprise to you that he was involved in that work?---Yes.

40 Were you surprised that he hadn't spoken to you about it first?---Well, no. Didn't have to speak to me about it.

Well, you lived in the same residence, didn't you?---Yes.

Did you talk to each other each day?---Sometimes no.

Did you see each other each day?---Most days.

And were you close to your brother?---On some things. Some things, no.

Well, isn't it – don't you regard it as surprising that if you're doing work for the RMS and you're engaged in a corrupt scheme and you're earning a lot of money from that scheme, your brother must have observed, I take it, that your income had increased?---Yes, he knew about that.

He knew your income had increased?---Yes.

10 Had he asked you about your increase in income?---He knew I was doing work for RMS. He knew what everything was happening.

He knew everything that was happening?---Yes.

And I take it by that you're referring to the payment of kickbacks to Mr Dubois?---That's right.

And was that because you told him that?---Yes.

20 And so are you able to recall when you told your brother about the kickbacks?---No, can't remember.

But you remember you had a conversation with him?---Yeah, something along those lines, yes.

Well, when you say "something along those lines", what's your best recollection of what you would have said to Mr Goldberg?---Just – I'm trying to remember. That I'd do the work and he gets a cut, something like that.

30 And so I take it, once again, that once Mr Goldberg started doing the work for the RMS in circumstances where you'd explained that Mr Dubois requires a cut, you would have assumed that Mr Goldberg was paying kickbacks to Mr Dubois in the same fashion that you were?---Yes. Yes.

And did you actually know that? Did you have a conversation with Mr Goldberg about whether he was paying kickbacks once the work had commenced?---No.

40 Now, just in terms of when Mr Goldberg first became involved, can I show you, please, a document, volume 5, page 341. Now, do you recall before the break I showed you a quotation from MWK Developments dated 10 September, 2012 in relation to works at Bulli, Mount Ousley, Urunga, Valla and Port Macquarie?---Yes.

Which was the first job that MWK contracted with the RMS.---Yes.

And now the document that you're looking at now is an invoice. And this is an invoice that was found on computer storage devices at Mr Dubois's residence. So I appreciate you may not have seen this document before but – well, let me ask you, have you seen this document before?---No, I haven't.

All right. And if you just have a look there, you'll see under MWK Developments it says, "Phone, Michael Goldberg."---Yes.

And you see there's a phone number there.---Yes.

10

And do you recall that's the same phone number that has been appearing in relation to MWK on the various RMS forms with your PO Box address and your name – or variations of your name – but with a phone number that you say was not yours?---Yes.

And you see there now that phone number's appearing next to the name Michael Goldberg?---Yes.

Did your brother, to your knowledge, ever use the name Michael Goldberg?---No.

20

Do you know anyone called Michael Goldberg?---No.

It doesn't, seeing that phone number in conjunction with the name Michael Goldberg, doesn't prompt you to recall whether that was a number that your brother used?---No.

Were you aware whether your brother used one or more mobile phones? ---As far as I know, it was one.

30

I see. Did you know what your brother's mobile phone number was at that time?---I can't remember, no.

You can't recall it now.---No.

All right. And then the next thing I'd like to ask you about is whether you were aware that MWK Developments – that is, the company that you were the sole director of – made significant payments to Mr Goldberg from the MWK bank account ending in 4-5-6-9 in October and November 2012?---I didn't know.

40

All right. Well, I'll take you to volume 5.1, page 708. You'll see that this is a cheque dated 22 October, 2012 - - -?---Yes.

- - - from MWK Developments Pty Ltd.---Yes.

And you see down the bottom it's from account 4-5-6-9.---Yes.

And it's for \$42,800.---Yes.

Made out to John Goldberg. Now, do you recognise the handwriting on the cheque?---No.

It's not your handwriting?---No.

Do you recognise the signature?---No.

10 It's not your signature?---No.

You've never seen this cheque before?---No.

And so you say, do you, you had no idea that Mr Goldberg had been paid that amount by MWK?---No idea.

And if we go to the next one, please, which is page 711. You'll see here's another cheque dated 31 October, 2012, for \$45,000, made out to John Goldberg, from MWK Developments.---Yes.

20

Do you recognise the handwriting?---No.

It's not your handwriting?---No.

Is it your signature?---No.

Do you recognise the signature?---No.

30 So you weren't aware of that payment being made?---No.

And then the next one, please. Just before that one – it's all right. Before that one disappears. If you see just in the bottom left-hand corner that that's cheque number 1-0-0-6?---Yep.

And then if we go to the next page, please, you'll see that this is cheque 1-0-0-7.---Yes.

It otherwise looks the same. Same date, 31 October, 2012, John Goldberg, from MWK Developments, but it's a second cheque for \$45,000.---Yes.

40

So I take it that's not your handwriting?---No.

And not your signature?---No.

And you don't recognise them?---No.

And you've never seen this cheque before?---No.

And you have no knowledge of this amount being paid to Mr Goldberg?  
---No.

And then if we can go to the next one, please, which is page 714. So this is another cheque to Mr Goldberg from MWK Developments for \$45,000, this time on 5 November, 2012.---Yes.

I take it that's not your handwriting?---No.

10 Or your signature?---No.

And you don't recognise them?---No.

And you had no knowledge of this amount being paid to Mr Goldberg?  
---No.

And then the next one, please, on page 715.---Yeah, no, I don't recognise it. It's not my signature.

20 So there's another cheque for \$45,000 to Mr Goldberg, and you don't recognise the handwriting or the signature on this one either?---No.

So what you've just seen, Mr Taha, is an amount of \$228,800 paid from MWK to Mr Goldberg between October and November 2012. Sorry, I withdraw that, it's \$225,200. So, Mr Taha, sitting here now, I appreciate you say you weren't aware of these payments previously, but do you have any idea why that money would have been paid to Mr Goldberg from the MWK account?---No.

30 And then, Mr Taha, I mentioned to you before the break that shortly after those cheques to Mr Goldberg, the MWK account is drained of funds. If you have a look at volume 5.1, page 91, you'll see there where it's highlighted that on 12 November there's a payment from the RMS for \$69,300.---Yes.

That's the final payment from the RMS to MWK.---Yes.

40 And then you see that there's a number of withdrawals by card entry at Westfield Centre Court of significant sums of money.---Yes.

And you see that above the 12 November transfer from RMS, there's another series of significant withdrawals.---Yes.

And you can take it from me that those withdrawals are all made in respect of card number 8-0-2-4.---Yes.

And you've given evidence already that that was not a card number that you ever used.---No.

So you didn't make those withdrawals?---No, I didn't.

And you see there that by 15 November there's no money left in the account?---Yes.

Now, did Mr Dubois or Mr Goldberg ever say anything to you about shutting down the MWK account - - -?---No.

10 - - - because it was compromised?---No.

Well, do you recall when Mr Dubois gave evidence – and this is at transcript 988 – that he said there had been a meeting between Mr Dubois, yourself and Mr Goldberg in which Mr Goldberg advised that the MWK account was, in effect, compromised because the amounts that had been paid into it, the kickbacks that had been paid into it were easily traceable?---No, I don't remember that.

20 You don't recall ever attending a meeting where that was discussed?---No.  
No.

Do you recall having any discussion with Mr Goldberg about the fact that you'd been paying kickbacks to Mr Dubois and you put yourself at risk because the kickbacks you were paying could be traced to you?---No. It's, it's there for me. How can it be traced, mate? It's in my name, so it wasn't like I didn't know that it would be in my name.

30 Sorry, is what you're saying that you already knew that the kickbacks you were paying could be traced to you?---Yes, because I'm transferring it from my account into another one of my accounts, so how can that not be traced?

I understand, but you gave evidence – you've said a number of times that you weren't concerned about those things at the time.---No.

You were just going along, you were doing what Mr Dubois asked you to do.---Yes.

You were making a lot of money.---Yes.

40 It wasn't in the forefront of your mind whether it was traceable or not traceable.---Yes.

You weren't turning your mind to consequences that might lie at the end of the road if this scheme all fell apart.---Yes.

But what I'm suggesting to you now is that at some point your brother comes in and the matters that haven't been of concern to you are raised.

That is, he says this is something you should be concerned about. It's a problem that this can be traced to you.---Don't remember that.

You have no recollection of Mr Goldberg ever saying anything to you about that?---No. No.

Well, you gave evidence earlier today that there was a point in time at which you came to an arrangement with Mr Goldberg that he would pay taxes on your behalf.---Yes.

10

Now, do you recall what the context was of Mr Goldberg taking care of your taxes for you?---What was that, sorry? The - - -

How did it come about that Mr Goldberg was going to take care of your taxes?---He had a friend that was an accountant.

I understand that. But what was the circumstances in which he made the offer to take care of your taxes?---He didn't make the offer. I told him, "If your mate's an accountant, get my taxes sorted." It was pretty simple.

20

There was nothing too elaborate about it.

Well, do you recall that when Mr Dubois gave evidence, he said that Mr Goldberg had given advice to the effect that various companies involved in Mr Dubois' corrupt scheme needed to be liquidated?---Yes.

And that one of those companies was TTS?---Yes.

And that Mr Goldberg volunteered. This is the effect of Mr Dubois' evidence, you understand?---Yes.

30

Mr Goldberg volunteered that he had various contacts and that he was able to liquidate those companies and pay the taxes for them.---Ah hmm.

Now, do you think it was in the context of a conversation of that kind that you agreed with Mr Goldberg that he would pay taxes for TTS?---No.

Do you have any recollection of Mr Goldberg giving advice to you to the effect that because TTS was compromised it needed to be liquidated and shut down?---No.

40

Well, can I show you, please, volume 5.2, page 162. Do you see that this is a cheque that's been written out from TTS Group Investments to Mariam Abdelkarim on 23 December, 2012?---Yes.

And do you recognise the handwriting on that cheque?---Not the name but the signature is mine and I think the \$60,000 is mine.

So it's your signature.---Yes.

Do you recall signing that cheque?---I can't remember now.

Well, Mariam Abdelkarim was Mr Goldberg's wife.---Yes.

Is that correct?---Yes.

And what was the reason why you'd be paying \$60,000 to Mr Goldberg's wife?---Can't remember.

10

Well, it would have been money that was going directly to Mr Goldberg, wouldn't it? There's no reason why you'd be paying that large sum of money to Ms Abdelkarim.---Yes.

So it would have been money to Mr Goldberg.---More than likely, yes.

If you look at the next page.---Yes.

You'll see there's another cheque on the same date.---Ah hmm.

20

In Mr Goldberg's name.---Yes.

And is that your signature on the cheque?---Yes.

And do you recognise the handwriting on that one?---Yes.

Is that your handwriting?---The, yeah, the, the sum is, the 20,000.

\$20,000 is your handwriting.---Yes.

30

And then on the next page, please. See there's another cheque on the same date made out to Mr Goldberg from TTS Group Investments.---Yes.

For \$43,500.---Yes.

And that's your signature.---Yes.

Is it your handwriting on the cheque?---Yes.

40

Just the 43,500 or all of the handwriting?---Yes. No, just the 43,000 and the date and the number.

And then the next page, please. It's all right. That's fine. Actually I'll withdraw that. We'll go to the next page later. So you see there that you've paid a significant amount of money to Mr Goldberg - - -?---Yes.

- - - and although some of it is in the name of Mariam Abdelkarim you agree with me that that was all money intended to go to Mr Goldberg.  
---Yes.

In December 2012.---Yes.

10 And do you recall that that's exactly around the time that Mr Dubois suggested there was some sort of meeting where Mr Goldberg gave evidence about liquidating taxes, about liquidating companies and paying taxes?---Yeah.

Well, do you recall paying your brother \$123,500 in December 2012?---No.

Well, it's a significant sum of money, isn't it?---Yes.

I mean, you gave evidence earlier this morning that you thought you might have paid him \$12,000 in taxes.---That's right.

20 But this is \$123,500.---Yes.

And it's not an everyday occurrence, is it, for you to write cheques in that sum of money to someone?---No.

To your brother.---No.

THE COMMISSIONER: Now, Mr Taha.---Yes, Commissioner.

30 I'm going to intervene here. I earlier referred to the fact that you were giving evidence on affirmation to this Commission.---Yes.

And that imposes a legal obligation upon you firstly to tell the truth.---Yes, Commissioner.

Answer all questions truthfully.---Yes, Commissioner.

And secondly as I conveyed to you it is an offence to obstruct this Commission.---Yes, Commissioner, I understand that.

40 They are both serious criminal offences punishable by terms of imprisonment. You understand that.---Yes, Commissioner.

Now, you're being asked about these payments and I want to know why you made these payments. Now, tell me why.---Commissioner, I honestly do not remember why.

That's nonsense.---Absolutely, that's the absolute truth.

Have you ever in your life, on the same day or within a day or two, paid this sort of amount of money to anyone?---I don't think so.

Well, you know you haven't.---Yes, Commissioner.

Don't you?---I'm pretty sure I haven't, no.

10 You know as clear as night follows day you have never in your life made payments on the one day equivalent to these payments that you're being asked about.---Yes, Commissioner.

Well, why didn't you come clean and say to me, "No, I've never had transactions," rather than obfuscate by saying, "Not that I can remember."---I absolutely cannot remember.

You are showing signs of being evasive.---Okay, Commissioner.

Now, I'm going to give you another chance.---Okay.

20 Bear in mind your legal obligations to which I refer.---Yes, Commissioner.

I want you to tell me firstly in relation to the cheque for \$60,000 payable to Mr Goldberg's wife on 23 December, 2012, \$60,000, why you paid that money to her.---It would have more than likely been to my brother but I cannot remember the reason paying my brother all that sum of money. That is the truth, Commissioner.

30 Let's examine that. Did you firstly make that payment at your brother's request?---I cannot remember. I don't even remember those cheques, Commissioner. That is the absolute truth.

But those cheques all have your signature on them.---Yes, they do.

They all are in amounts the like of which you've never drawn money before.---Yes.

And in combination it involves a huge amount of money.---Yes.

40 Such an event has never happened in your life, ever.---Yes, Commissioner.

But on 23 December, 2012, you're writing cheques adding up to this very large amount, aren't you?---Yes.

I want you to tell the Commission, and this is the last time I'm going to give you an opportunity to straighten the record out, to give you the opportunity of demonstrating that you are cooperating with this Commission and that you are telling the truth.---Commissioner, I'm - - -

I'm going to now ask you, what was the purpose of making these cheques that you've had your attention drawn to, on 23 December, 2012, the first cheque being for 60,000, the second for 20,000, the third for \$43,500. Why did you draw those cheques?---Commissioner, I've given an affirmation. I'm here to help the inquiry.

You answer my question correctly.---I cannot - - -

10 Why did you - - -?---I cannot remember.

- - - draw those – just don't talk while I'm talking.---Sorry.

I'm giving you one last chance to come clean on this. Why did you write those cheques in those amounts on 23 December, 2012.---I cannot remember, Commissioner.

MS SPRUCE: Mr Taha, these are significant events in your life, right? You start out doing some tree lopping work. That was honest work.---Yes.

20 And then you get involved doing work through the RMS for Mr Dubois. ---Yes.

And you get involved in an illegal scheme. Correct?---Yes.

That's a significant event in your life.---Yes.

And it's one you're going to remember, right?---Yes.

30 Because it's a significant event which is likely to have consequences for a long time. Right. So you're involved in this illicit scheme and you're involved in it for a couple of years, and you earn a lot of money. Now, that's something you're going to remember, isn't it?---Yes.

40 And you're also going to remember what happens when the whole scheme comes crashing down, because around the end of 2012, it all grinds to a halt. You have a dispute with Mr Dubois, he tells you you're not going to get any more work, and then your brother, who you live with, comes in and starts doing the work that you're no longer doing, and in December of that year, you end up paying your brother a vast sum of money, \$123,500. Now, these are not ordinary day-to-day events, they're completely out of the ordinary. ---Yes.

THE COMMISSIONER: You agree with all those matters – sorry, I'm sorry, Ms Spruce. You agree with all those matters just put in the question to you?---Yes, Commissioner.

All right. Yes, yes, Ms Spruce.

MS SPRUCE: So it just absolutely defies belief that you don't recall what that payment to Mr Goldberg for that large sum of money was in relation to. ---I'm telling the truth when I say I can't remember.

THE COMMISSIONER: Mr Taha, are you refusing to give truthful answers to these last questions about the cheques you drew on 23 December, 2012 because you have been threatened that if you do give evidence about it you will be at risk?---No, Commissioner. I'm telling you the truth.

10

Are you protecting somebody by not giving truthful evidence on the matters concerning the drawing of these cheques?---No, Commissioner.

You agree with me that drawing these large amounts of money, you would expect to have a memory of them?---Yes.

Because of the size of them.---Yes.

The amounts of money are huge, are they not?---Yes, Commissioner.

20

And generally speaking, would you not agree, in life's experience, if you've paid very large amounts of money, which is an exceptional event in your life, you do remember doing so?---Yes.

You remember why you paid huge amounts of money.---Yes.

It might have been for the purchase of a house, a car, or some exceptional reason.---Yes.

30

These cheques fall in the same category, don't they, because they are exceptional because of the volume, the amount of them?---Yes.

Now having had your memory refreshed about the making of these amounts, why did you draw these cheques?---Commissioner, I cannot remember.

You know that's nonsense, don't you?---No, that's not. That's the truth.

40

You know that's a lie. That is a lie, isn't it?---That is the absolute truth. I have told you everything that I can assist with and that is the truth.

MS SPRUCE: Mr Taha, when was the last time that you spoke to your brother, Mr Goldberg?---I can't remember. A few weeks ago maybe. Maybe a few months ago. The, the records will show when.

Have you spoken to Mr Goldberg since you attended a compulsory examination of the Commission?---Yes, I think I have, yes,

And have you spoken to Mr Goldberg about the evidence that you would give today?---No.

THE COMMISSIONER: You spoke to your brother about what happened at the compulsory examination?---Yes. I told him to tell the truth when he goes up.

10 No, you told him about the evidence you gave in the compulsory examination, did you not?---The evidence? I can't remember exactly what the conversation was but it's recorded so you'll have the conversation.

I am asking you about the conversation you had with your brother about what happened in the compulsory examination carried out by this Commission with you. Do you understand what I am talking about?---Yes, Commissioner.

Did you disclose to your brother what matters were raised with you in the compulsory examination?---Just the brief matters, nothing in detail.

20 Well, what did you disclose to him about what occurred in the compulsory examination?---That we were here for the matters of the RMS about the work that we done with Mr Dubois.

And?---And that, to tell, that he needed to tell them the truth of what happened.

And what did you tell him as to what you had disclosed?---Oh, I told him that, I told him everything.

30 What did you say to him?---Nothing in particular from memory, nothing in particular. And, and it's all recorded and you can check that.

What's recorded?---The conversation.

Are you saying you recorded the conversation?---No, the conversation is recorded because he is in prison and every phone call is recorded.

40 MS SPRUCE: Mr Taha, you've been frank in your evidence about some matters such as paying kickbacks to Mr Dubois.---Sorry, I've been frank in all matters, not some.

Well, what I want to suggest to you is that you seem to have difficulties with your memory when it comes to events involving your brother, Mr Goldberg.---No. I've had problems with memory in other stuff.

Well, you don't have a clear recollection, it seems to me from the evidence you've given, of when and how your brother became involved in this

corrupt scheme that you were involved in.---I told you. It was after I think I stopped working, from memory.

Well, Mr Taha, what I'm going to suggest to you is that you're being evasive in your evidence about the involvement of your brother, Mr Goldberg, in order to protect him.---No, I am not.

10 Well, I want to ask you some more questions now so that I can have a better understanding of the falling out that you had with Mr Dubois which led to you exiting this scheme. Now, do you say that the fact that you exited the scheme in late 2012 and your brother entered the scheme at around that point is just a coincidence? You say those events had nothing to do with each other.---No, I never said that. I said as soon as I left I think he must have moved in.

Yes, but do you say that there was any relationship between you leaving the scheme and your brother coming in? Was your brother one of the people that pushed you out of the scheme?---No.

20 Now, do you recall in Mr Dubois's evidence, this is at transcript 1062, that he said that there was meeting between himself, Mr Dubois, you, Mr Alameddine and Mr Alameddine's cousin, Sheikh Mohamad Alameddine? Do you recall hearing that evidence?---Yes, I did.

And what do you say about that? Do you recall attending a meeting with those people?---No.

30 Do you have recollection that you never attended a meeting with those people?---I don't believe, I believe I was with, he's not even a sheikh but you can call him a sheikh, the sheikh, so that guy and Mr Alameddine and me I remember once being together, yes. Twice, once or twice, but I don't ever remember Mr Dubois being there.

So let's just break it down. First of all, you know who Mohamad Alameddine is.---Oh, I know who you are referring to but I never knew his name to be Mohamad Alameddine.

40 Well, what did you know him as?---He was a, like a spiritual person that Mr Alameddine knew.

But what name did you understand him to go by?---Never, I don't think, it was probably sheikh but I don't, he's not a real sheikh he's just a spiritual person from what I know.

Well, did you ever have reason to call him by name?---No.

Did you ever have reason to write his name down for example?---No.

Well, could I just show you, please, at volume 5.2, page 168. See that this is a cheque from TTS Investments.---Yes.

On 9 January, 2013.---Yes.

For \$20,000.---Yes.

Made out to Mohamad Nazmi Alameddine.---Yes.

10 And is that your signature on the cheque?---Yes.

And is that your handwriting on the cheque?---No.

You don't recognise the handwriting?---No.

Do you recognise the writing that's written the date?---I probably done the date and the signature.

20 Do you recognise the \$20,000?---No.

Well - - -

THE COMMISSIONER: Whose handwriting is the cheque written in?---I don't know. Sorry, Commissioner, that's the truth.

Are you serious?---I'm serious. I do not know whose handwriting it is. That's the absolute truth, Commissioner.

30 Well, how can you explain you signed a cheque made out by somebody else?---No, I signed the cheque.

You signed the cheque?---Yes. I signed the cheque and the date.

How did it come about that you signed a cheque that was written out by somebody else?---I probably was there I'm assuming, I must have been, but I don't recognise the handwriting.

40 Well, we assume of course you were there. You may well have been there when the cheque was actually physically written.---Yes. But I can't remember that cheque.

But how could you come to be signing cheques that somebody else made out payable to them in name or payable to a particular person in name with an amount such as \$20,000 as in the case of this cheque?---Sorry, Commissioner, I cannot remember.

It's extraordinary, isn't it, that you'd be signing cheques that you didn't write?---Yes.

Extraordinary because that's something that you haven't done in the past.  
---No.

Well, what circumstances could possibly explain you signing cheques made out by somebody else in large amounts of money?---I can't give you an explanation.

10 No. Other than that you full well know who wrote that cheque that's on the screen, 9 January, 2013, 20,000.---I cannot remember.

You know who wrote that cheque.---It's eight years ago.

You know who wrote that cheque out.---I really don't know exactly who wrote that cheque out. It looks like Mr Alameddine's handwriting but I can't be certain.

20 You may not be certain about it but based on having seen his handwriting before you're saying it looks like it.---Yes, Commissioner.

So is it likely that this cheque follows some discussion Mr Alameddine had with you and that in relation to that matter then he wrote the cheque out and you signed it?---Possible.

It's likely, isn't it? You wouldn't just sign it - - -?---Yes.

- - - just because he put it under your nose.---Yes, Commissioner.

30 In other words, he wouldn't just, and I think you're accepting this, have written out a cheque in a large amount, put it in front of you and say sign.  
---No.

That's unlikely, isn't it?---That's right.

It must have followed some discussion with him about the reason for the cheque coming into existence.---Yes, Commissioner.

40 Well, what was the discussion, the effect of the discussion?---I cannot remember.

It's extraordinary, isn't it, would you not agree, that you would be signing a cheque made payable to the payee here, that's Mr Alameddine's wife. Is that right?---Is that Mr Alameddine's wife, sorry, did you say?

Who is the cheque made payable to?---I don't know that person.

You don't know that person?---No.

Well, that makes it extraordinary, doesn't it, to be signing a cheque made payable to someone you don't know without having some understanding as to why you were signing it?---I would have at the time.

You would have what?---I would have known at the time but I cannot remember.

10 How can you explain your loss of memory on an event like this? That is to say somebody comes along, has a discussion with you, which I think you accept is most likely it did happen, and that discussion led to this cheque coming into existence. Is that right, most likely?---Commissioner, I, there is nothing for me to lie about. If, if I am telling the - - -

No, please, you just answer my questions, please.---Sorry, yes.

I think you have accepted before this cheque was written that there was likely to have been some discussion with a person before you wrote it out and made it payable to the payee.---Yes.

20 The cheque was then written, with that understanding, in the amount of \$20,000 and you signed it knowing what you were doing, that you were signing a cheque made payable to the payee for the reason discussed, whatever that reason was.---Yes.

You say you don't know the payee, is that right, is that what you're saying? ---Yes.

Have you heard the name?---No. Unless you showed me a picture of them.

30 Have you ever seen that name before?---No.

Well, then that would make it an extraordinary circumstance, wasn't it, that you were making a cheque out to somebody you don't even know and had never heard of?---Yes.

Why would you do that?---I'm only thinking maybe Mr Alameddine would have told me, or he's done something. I really cannot explain it.

40 Well, it's obvious Mr Alameddine is involved here, isn't it, in this cheque somewhere along the line?---Yes.

And it more than likely has something to do with business?---Probably, yes.

And what probably, what aspect of the business would it, do you know have related to?---Unless he's helped me out on a job and I'm paying him some money for, for work he's done. I really cannot explain it.

Is that the most likely explanation?---Yes.

And what were you paying him for, on an invoice to a purchase order or is there some documentation relating to this?---No, but if he, if he helped me out I would have paid him cash.

Well, this was not a cash cheque.---No.

So it must relate to something else other than work, payment for a job?

---Well, I cannot relationship what this is relating to, Commissioner.

10

MS SPRUCE: Mr Taha, you've given evidence in your discussion with the Commissioner that you think you might recognise this as Mr Alameddine's handwriting, and I take it you're obviously referring to Hassan Alameddine, not to Mohamad Alameddine?---No.

Because you say you don't know who that is?---I don't know who it is.

But you said that you did know there was a spiritual person who referred to himself as a sheikh?---Yes.

20

Who was a cousin of Mr Alameddine, is that correct?---I believe so.

And you also said that you have a recollection of having a meeting between you and Hassan Alameddine and the so called Sheikh Alameddine?---Yes.

Do you recall that?---Yes.

And so do you think it's likely that the person whose name is written on the cheque is the Sheikh Alameddine?---Possible, yes.

30

Well, do you know any other Hassan Alameddine and the sheikh?---Yes.

You do?---Yes.

But the ones you know, do you know their names?---Yes.

So it can't be any of those other ones, because you know their names?

---That's right.

40

So there is one Alameddine who you just know as a Sheikh Alameddine?

---Yes.

And you therefore don't know his first name?---Yes.

So, it's highly likely, isn't it, that this cheque is made out to that person?

---Yes, possible, yes.

Well, it's more than possible, it's likely, isn't it because every other Alameddine you know - - -?---If, if that is the person, I'm agreeing with you.

Sorry?---If that is the person, I'm agreeing with you.

Well, what I am suggesting to you is that you say you know a number of people with the surname Alameddine.---Yes.

10 But each of those people that you know you also know their first name?  
---Yes.

And then in a separate category, there is one person who you say is an Alameddine but is a spiritual figure and calls himself a sheikh and you therefore don't know his first name.---Yes.

And so what I am suggesting to you is that it's not just possible, but highly likely that this cheque is made out to the spiritual figure who called himself Sheikh Alameddine?---It's very simple to find out. Bring up his picture and  
20 I can tell you - - -

THE COMMISSIONER: No, no. Just answer the question, please.---Yes. Yes, Commissioner.

MS SPRUCE: And it's even more likely in circumstances where you recall having a meeting with Hassan Alameddine and Sheikh Alameddine?---Yes.

Now, you see there from the date of the cheque, 9 January, 2013, that this is all around the time when your involvement in the scheme is coming to an  
30 end.---Yes.

You're given the Porsche in November 2012.---Yes.

You make significant payments to Mr Goldberg in December 2012.---Yes.

And you make this payment to Sheikh Alameddine in January 2013.---Yes, yes.

40 Right. Now, you recall that Mr Dubois' evidence was that there was a meeting between you, Mr Dubois says he was there, but putting that to one side, he says there was a meeting between you, Hassan Alameddine and Sheikh Alameddine.---Yes.

And that the purpose of that meeting was to in effect resolve the dispute that had occurred around you exiting the scheme.---Yes.

Now, do you agree that that was the purpose of the meeting you had with Sheikh Alameddine and Hassan Alameddine?---Yes.

And so it's the case, isn't it, that Sheikh Alameddine was in effect going to mediate the dispute?---I think so, between him and Mr Alameddine, Hassan Alameddine, yes.

So when you say between him and Hassan Alameddine, is it your understanding that Hassan Alameddine, your friend, was also trying to play a mediation role in settling the dispute between you and Mr Dubois?---Yes.

10 Because Mr Alameddine was friends with both you and Mr Dubois.---Yes.

So that he was in effect in the middle.---Yes.

And explain to me, please, the nature of the dispute, because your evidence so far is that Mr Dubois has told you that no more work will be coming your way because it's not up to standard.---Yes.

And you've tried to convince him out of that by telling him your work is fine.---Yes.

20

You say you haven't offered to increase the amount of kickbacks.---No.

And so what was the dispute? Because on the evidence as you've given it so far, one would assume that you would accept what you're told. Mr Dubois' the one who allocates work, he says you're not getting any more, you've tried to convince him, it hasn't worked, ordinarily that would be the end of the matter, wouldn't it?---Yes.

30 And so why was there this mediation with the sheikh, what was being mediated?---Because I was getting, I wasn't going to get any more work.

But had you threatened to expose Mr Dubois of his scheme?---Yes.

You made that threat to Mr Dubois?---Yes.

Well, to the best of your recollection, what did you say to Mr Dubois about that?---Just, I think I said to him, like, something along the lines of, "I want compensation for all the hard work I've done and if not I'll tell your boss."

40 I see.---Something along those lines. I can't be certain for word-for-word.

Now, Mr Dubois recalled you being angry and confrontational. Do you agree that that's an accurate description of how you were in that conversation?---No.

I see. How would you describe the way that you made that threat to Mr Dubois?---I was upset, not angry.

I see, you were upset. And you said to Mr Dubois that you would expose him, or rather you threatened to expose him if he didn't give you compensation.---Yes.

Is that right. And when you say you wanted compensation, just explain to me what it was that you felt you were entitled to be compensated for.  
---Because I'd done so much work and he was taking most of the profits.

10 But you'd been paid for the work that you'd done.---Yes, I did.

And you'd earned a profit on every single job that you'd done.---Yes.

Sometimes the profit was 10 per cent on your evidence and sometimes it was 30, but you'd certainly been remunerated for every single job that you'd done.---Yes.

And you've given evidence on more than one occasion over the last two days that it was lucrative work for you.---Yes.

20 And certainly compared to what you were earning in your tree lopping business, it was a significant increase in your income.---Yes.

So there wasn't anything really, was there, that you were entitled to compensation for?---Yes.

THE COMMISSIONER: There was. What was it?---Sorry, Commissioner?

30 I'm sorry, you were agreeing with the proposition that you had been well-paid and therefore you didn't really have a basis for complaint.---Well, my basis was that I don't have any work, I lost work because I couldn't take on other work and all of a sudden he just pulled the plug, and that was my basis.

In effect you were saying it's been terminated without any notice, it was in effect a, if you like, an unfair termination.---Yes.

40 When did this meeting, this discussion take place that you had with Mr Dubois?---With Mr Dubois?

In which you said you'd threatened to expose him if he didn't - - -?---I can't remember if it was at his house or if it was - from memory I think it was at his house.

Approximately when was it?---So it would have been in November. I can't remember the date.

And was there anyone else present with you and Mr Dubois?---I think it would have been me and Mr Alameddine.

Your best guess or best estimate is December.---November or December.

November, I'm sorry.---November I believe.

10 And when you indicated that you wanted some form of some compensation, did you indicate a figure to him that you'd be satisfied with?---Yeah, I think somewhere along the lines of about 100,000.

Was that a figure you mentioned as what you considered to be a fair and realistic sum to settle?---I can't remember the, the reasoning.

It was about 100,000.---Yes.

Was that after there had been discussion about other – was that your opening offer, was that the final position?---That was my opening I believe.

20 And where did it go from there?---Then he said he had no money, then I said, "Okay, you don't have any money, but you have the car. I'll take the car." That's how it happened.

Is that how the car came to be registered to you?---Yes.

So in effect given to you.---Yes, Commissioner.

Did you keep that car?---I sold it.

30 When did you sell it?---Not long after.

What, through a dealership or - - ?---No, to my cousin, the person that originally introduced Dubois to that car or told him about that car.

What price did you sell it at?---I think about 80,000 I believe, or something like that, because it had a problem with the gearbox and the gearbox was going to cost about 25 grand to - - -

40 This is a vehicle that had been purchased originally for 200,000.---Yes.

And you say you sold it.---Yes.

Who did you sell it to?---Samir Malas.

Did he pay you in cash?---Yes.

Yes, Ms Spruce.

MS SPRUCE: Mr Taha, in the evidence you've just given, in discussions with the Commissioner you referred to Mr Alameddine, and I just want to clarify with you again that you're referring to Hassan Alameddine?---Yes, I am.

Not Sheikh Alameddine.---No.

And, Mr Taha, you said that initially you told Mr Dubois that you wanted compensation in the form of cash.---Yes.

10

And that Mr Dubois told you that he didn't have any money.---Yes.

Well, you knew that wasn't true, didn't you?---No, I didn't know that wasn't true.

Well, you knew that you were paying significant kickbacks to Mr Dubois.---Yes.

20

And you knew Mr Alameddine was paying kickbacks to Mr Dubois.---I don't know. Was Alameddine working at that time period?

Yes, he was.---Okay.

And you had a strong suspicion that other contractors were paying kickbacks to Mr Dubois.---Yes.

30

And you had access to the MWK bank accounts, you could have just looked at them to confirm how much money Mr Dubois was making through the scheme.---Yes.

So you knew that that wasn't true, wasn't it, when he said he didn't have any - -?---No, I didn't. He made that claim and I, at the time I said, I wanted a solution, I said to him, "Okay, you don't have cash, I'll take the car. You have the car."

40

And you've characterised that as compensation, but isn't a more accurate description of what happened is that you threatened to blackmail Mr Dubois? You said, "If you don't pay me cash or give me the car, I'm going to tell your supervisor and the game will be up."---Yes.

Would you agree with that?---I agree with that, but it was a form of compensation.

Well, that's how you characterised it in your mind.---Yes.

I understand that.---And if you disagree then that's up to you.

Well, now as I understand your evidence, this is all agreed at home in a meeting with Hassan Alameddine and Mr Dubois?---Yes.

And so in those circumstances tell me what it was that the sheikh was brought in to do, what role was he brought in to perform?---I, I think I just, we explained the situation to him and he must have spoken to Mr Dubois about the matter.

10 So your recollection is that the agreement that was ultimately reached at home with Mr Alameddine and Mr Dubois was after there had been some sort of intervention by the sheikh?---I believe so, yes.

So you believe that you and Mr Alameddine spoke to the sheikh about the problem you were having with Mr Dubois?---Yes.

And then your understanding is that the sheikh had words with Mr Dubois? ---Yes.

20 And that then enabled an agreement to be brokered between you and Mr Dubois?---I believe so.

Did the sheikh give the deal his blessing?---When I done the deal, he wasn't, he had nothing to do with it. I think he just, all he did was suggest to him that he's entitled to some sort of compensation, I believe so. But the actual deal that we came to was between me, Mr Dubois and Mr Alameddine.

30 So you believe that the sheikh advocated on your behalf with Mr Dubois that you were entitled to some form of compensation?---I believe so from memory.

And then left it to you and Mr Dubois to nut out the details of what the compensation would be?---Yes.

Do you recall whether the sheikh had a view about what sort of value the compensation you were entitled to would be about?---I can't remember, no.

40 THE COMMISSIONER: The discussion you said you had in November in which you told Mr Dubois that you wanted compensation or otherwise if he refused you would tell his boss about the scheme. What was Mr Dubois's response to that proposition when you put it? You said you were upset to angry at the time. How did he take that?---I think he said to me, "Okay, what do you want?" Or something along those lines from memory. So he as happy to make a deal.

Was the deal made that day or a later day, involving the car, the Porsche? ---I don't think that day, maybe after, Commissioner.

Hmm?---Maybe after.

What, some days after or weeks after or - - -?---Yeah, maybe some days.

Were there any threats made to you over this dispute at any stage?---Threats from?

From anyone?---No. I don't believe so.

10 No adverse fallout from you threatening Mr Dubois that if he didn't pay you would report the scheme to his boss?---No.

All right. We might take the luncheon adjournment. Is that convenient?

MS SPRUCE: Yes. Thank you, Commissioner.

THE COMMISSIONER: Thank you. All right. We'll resume at 2 o'clock.

20 **LUNCHEON ADJOURNMENT**

**[1.02pm]**