

PO Box 1198
NEWCASTLE NSW 2300



Australian Taxation Office

TENNIS TOWNSVILLE INC
PO BOX 5036 MAIL CENTRE
TOWNSVILLE QLD 4810

GST Registration Number
15 579 672 424

Date of Issue
8 August 2000

Client Enquiries
Telephone: 13 24 78

**Goods and services tax (GST)
Notification of registration**

You are now registered for GST purposes. The details of your registration are as follows:

GST Registration Number*	: 15 579 672 424
Date registration takes effect	: 1 July 2000
GST tax periods	: Quarterly
GST accounting method	: Cash

*Your GST Registration Number is the same as your Australian Business Number (ABN)

As your GST tax periods are quarterly, you must lodge a GST return with the ATO for each of the three month periods ending on 30 September, 31 December, 31 March and 30 June.

Your GST return will form part of the Business Activity Statement and will be issued towards the end of your tax period for you to complete and return to the ATO. Your completed Business Activity Statement must be lodged on or before the 21st day of the month following the end of each tax period.

Wine equalisation tax and luxury car tax

If you indicated on your application for registration that you may have obligations under either the wine equalisation tax or luxury car tax legislation, you will be contacted at a later date for further details.

You will soon receive a GST guide and record keeping guide which will provide you with more detailed information. Until you receive these publications, you can get further information from our website at www.taxreform.ato.gov.au or by phoning the Business Tax Reform Infoline on 13 24 78.

Review rights

The following decisions are reviewable GST decisions under the *Taxation Administration Act 1953*:

- registering you
- deciding the date of effect of your registration
- determining that the tax periods that apply to you are each individual calendar month
- deciding the date of effect of the above determination
- refusing to permit you to account on a cash basis, and
- deciding the date of effect of your permission to account on a cash basis.

You may object against these decisions if you are dissatisfied with them. Your objection must:

- be in writing
- stating fully the grounds you are relying on, and
- be lodged with the Commissioner of Taxation within 60 days from the date of service of this notice.

Please turn over ...

Taxpayers' Charter

The *Taxpayers' Charter* outlines your rights and obligations under the law as well as the service and standards you can expect when dealing with the ATO. You can obtain a copy of the *Taxpayers' Charter* from our website at www.ato.gov.au or by phoning 1300 720 092.

Commonwealth Ombudsman

If you are dissatisfied with the decision or action of the ATO in this matter, you have a right to external review by the Special Tax Adviser to the Commonwealth Ombudsman. The Ombudsman has wide powers to investigate problems between taxpayers and the ATO.

The Commonwealth Ombudsman has offices in all Australian capital cities. You can contact the Ombudsman's Special Tax Adviser on (02) 9248 2000 or 1300 362 072 if you live outside the Sydney metropolitan area or use the internet site <http://www.comb.gov.au>.



Michael Carmody
*Commissioner of Taxation and
Registrar of the Australian Business Register*

If you have lodged your application by 31 May 2000 you will be sent your **\$200 Direct Assistance Certificate** following receipt of this notification. This certificate will be forwarded directly to you by the GST Start Up Assistance Office within the next 14-21 days.
(Eligibility rules apply and are contained with the certificates)

Any enquiries relating these certificates should be directed to 13 30 88.