

MR LEONARD G CASLEY PRINCIPALITY OF HUTT RIVER NORTHAMPTON WA 6535 Our reference:

7104654459225

Phone: GST registration number:

13 28 66 15 408 652 058

20 October 2016

# We have cancelled your GST registration

Dear MR CASLEY

We've cancelled your goods and services tax (GST) registration as our records show you're not carrying on an enterprise.

The cancellation is effective as of 19 October 2016.

## What you need to know

You will no longer report GST to us on your activity statement for any future tax periods. However, you will need to lodge any outstanding activity statements and account for any outstanding GST for periods up to the date of cancellation.

If you're required to lodge an annual GST return, you will only receive the correct GST instalment credit amount if you lodge your activity statement for the corresponding year prior to lodging your GST return.

Although you may no longer have an obligation to lodge your activity statements, you may still be required to lodge income tax returns. You need to ensure all income tax returns are lodged by the due date.

## What you need to do

If you're registered for pay as you go withholding, pay as you go instalments or fringe benefits tax obligations, you need to keep lodging activity statements. If you need to cancel any of your other tax obligations, please phone us on 13 28 66 between 8.00am and 6.00pm, Monday to Friday.

If you still have business assets to which you were, or are, entitled to GST credits after the cancellation date you may need to make an adjustment in your final activity statement. For more information about adjusting your activity statement, phone us on the number above.

If you accounted on a cash basis at the time of cancellation, any amounts of GST, adjustments or GST credits you have not yet accounted for will be attributable to your concluding tax period.

### Review rights

You may object to our decision to cancel your GST registration and the date of cancellation if you're dissatisfied as these are GST reviewable decisions. You need to lodge the objection in writing within 60 days from the date of service of this notice. For information about your objection rights, visit www.ato.gov.au/object

## For more information

You can find out more on our website, www.ato.gov.au/gst If you have any questions, please phone 13 28 66 between 8.00am and 6.00pm, Monday to Friday.

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If you're calling from outside Australia, please phone +61 2 6216 1111 between 8.00am and 5.00pm Australian Eastern Standard Time (AEST) or Australian Eastern Daylight Time (AEDT), Monday to Friday, and ask for 13 28 66.

What you need if you phone us

We need to know we're talking to the right person before we can discuss your tax affairs. We'll ask for details only you or someone you've authorised would know. Arrauthorised person is someone who you've previously told us can act on your behalf. It will help if you quote 'Our reference', which you will find at the top of this letter. If you can, please have your tax file number or Australian business number with you.

Yours sincerely

Robert Ravanello
Deputy Commissioner of Taxation

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