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THE TRUSTEE FOR CARRION SUPER FUND
PO BOX 1777
WOLLONGONG NSW 2500

Our reference: 7114983185676
Phone: 13 28 66
GST Registration number: 83 644 614 506
17 March 2020

Your goods and services tax period has changed

Dear Sir/Madam

We've changed your goods and services tax (GST) lodgment cycle. You will report GST quarterly from 1 Jul 2020.

If you currently report wine equalisation tax (WET), luxury car tax (LCT) and/or fuel tax credits, you will also report these quarterly, as they need to be included with your GST calculation.

How does reporting GST quarterly affect your other tax obligations?

The change to your GST cycle doesn't affect the lodgment cycles of other tax obligations you may have, such as pay as you go (PAYG) withholding for employees. The other lodgment cycles will stay the same.

Your new lodgment cycle

As your GST tax periods are now quarterly, we'll send you an activity statement towards the end of each quarter. Quarterly tax periods end on 30 September, 31 December, 31 March and 30 June. You need to lodge your activity statement and pay any amount you owe on or before the 28th day of the month following the end of each quarter, with the exception of the December quarter. You need to lodge your December activity statement and pay any amount you owe by 28 February.

Review rights

If you don't agree with our decision about your GST lodgment cycle, phone us to discuss your circumstances. If you're still not satisfied after speaking to us, you can lodge an objection in writing within 60 days from the date 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.

If you're calling from outside Australia, please phone +61 2 6216 1111 between 8.00am and 5.00pm Australian Eastern Standard Time or Australian Eastern Daylight Time 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. An authorised 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 faithfully

Melinda Smith
Deputy Commissioner of Taxation