

Peter Court
C/- Right to Know
via email to
foi+request-2056f18d7804@righttoknow.org.au

Our reference: 1-8UIDXJZ
Contact: 13 28 69
foi@ato.gov.au

9 August 2016

Decision regarding your Freedom of Information request

Dear Mr Court,

I refer to your application dated 14 July 2016 seeking documents under the *Freedom of Information Act 1982 (Cth)* (the **FOI Act**).

I am an officer authorised under section 23 of the FOI Act to make decisions in relation to FOI requests.

Scope

You have requested access to the number of ABN holders in Australia who are not registered for GST.

Document searches

The Business Reporting and Registration business line has been asked to identify documents within the scope of your FOI request and to produce copies to General Counsel.

Decision and reason for decision

I have decided to grant access in full to the statistics on the number of active ABN holders who are not registered for GST in Australia.

In reviewing this information, you should note that the Australian Business Register contains businesses other than trading businesses, so it should not be expected that every ABN has a GST registration. Furthermore, the registration figures will be updated regularly and are available for review by way of statistical query online at <http://abr.business.gov.au/StatisticalSearch.aspx>.

Material on which my findings were based

In reaching my decision I relied on the following documentary evidence:

- The FOI Act,
- The record of searches conducted, and
- Information from the relevant business area of the ATO

Access to documents

The document I have decided to release to you is attached.

Your rights of review

If you are dissatisfied with my decision, you may apply for internal review or review by the Information Commissioner of the decision. We encourage you to seek internal review as a first step as it may provide a more rapid resolution of your concerns.

Internal review

Under section 54 of the FOI Act, you may apply in writing to the ATO for an internal review of my decision. The internal review application must be made within 30 days of the date of this letter.

Where possible please attach reasons why you believe review of the decision is necessary. The internal review will be carried out by another officer within 30 days.

Information Commissioner review

Under section 54L of the FOI Act, you may apply to the Australian Information Commissioner to review my decision. An application for review by the Information Commissioner must be made in writing within 60 days of the date of this letter, and be sent to:

post: GPO Box 5218, Sydney NSW 2001

email: enquiries@oaic.gov.au

More information about review by the Information Commissioner is available on the Office of the Australian Information Commissioner website, www.oaic.gov.au. You may also apply to the Information Commissioner if you have not been informed of the outcome of an internal review within 30 days.

Complaints

Any complaint about the processing of your FOI request can be forwarded to the Information Commissioner. The complaint needs to be in writing and identify the agency against which the complaint is made. There is no particular form required to make a complaint, however using the online form is preferable.

online: https://forms.business.gov.au/aba/landing.htm?formCode=ICCA_1

email: enquiries@oaic.gov.au

post: GPO Box 5218, Sydney NSW 2001

in person: Level 3, 175 Pitt Street, Sydney NSW

The Information Commissioner can be contacted on 1300 363 992 for the cost of a local call.

For more information

If you have any questions, please phone 13 28 69 between 8.00am and 5.00pm, Monday to Friday and ask for ATO General Counsel.

Yours sincerely

ATO General Counsel

Tel: 13 28 69

Email: foi@ato.gov.au

FREEDOM OF INFORMATION ACT 1982

Schedule of Documents – section 26

Applicant: Peter Court Reference: 1-8UIDXJZ

Document Number	Folios	Document name	Decision	Section	Reason
1	1	Statistics on the number of active ABN holders not registered for GST	Release in full		
END OF SCHEDULE					