



COMPLAINT AND SUMMONS

Magistrates Court of South Australia

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Summary Procedure Act 1921

Sections 49 and 57

Court Use

Date Filed:

Registry	Adelaide Magistrates Court			File No	
Address	260-280 Victoria Square <i>Street</i>		08 8204 2444 <i>Telephone</i>	08 8204 0481 <i>Facsimile</i>	
	ADELAIDE <i>City/Town/Suburb</i>	SA <i>State</i>	5000 <i>Postcode</i>	AMCregistry@courts.sa.gov.au <i>Email Address</i>	
Complainant					
Name	The Commissioner of Taxation by Joe Bloggs, an officer of the Australian Taxation Office and authorised by the said Commissioner to institute this prosecution for a prescribed taxation offence on his behalf and in his official name pursuant to the provisions of the Taxation Administration Act 1953 (as amended).				
Address (Registered Address, if Body Corporate)	26 Franklin Street <i>Street</i>		(08) 8208 XXXX <i>Telephone</i>	1300 135 417 <i>Facsimile</i>	
	ADELAIDE <i>City/Town/Suburb</i>	SA <i>State</i>	5000 <i>Postcode</i>	<i>Email Address</i>	
Defendant					
Full Name	Bloggs Joe			DOB 01/01/1965 <i>dd/mm/yyyy</i>	
Address (Registered Address, if Body Corporate)	123 Jones Street <i>Street</i>		<i>DX</i>	<i>Telephone</i>	
	ADELAIDE <i>City/Town/Suburb</i>	SA <i>State</i>	5000 <i>Postcode</i>	<i>Email Address</i>	
Offence details:					
<p>1. On or about 29 October 2012 at Adelaide in South Australia the defendant failed when and as required pursuant to a taxation law, namely Division 31 of the <i>A New Taxation System (Goods and Services Tax) Act 1999</i> to give a document to the Commissioner of Taxation, contrary to section 8C(1)(a) of the <i>Taxation Administration Act 1953</i> and it is averred, pursuant to section 8ZL of the <i>Taxation Administration Act 1953</i> that –</p> <p>(i) the defendant, being registered in accordance with the provisions of Division 25 of the <i>A New Tax System Goods and Services Tax) Act 1999</i> was required by Division 31 of the <i>A New Taxation System (Goods and Services Tax) Act 1999</i> to give a document, namely a GST return in the approved form for the tax period 1 July 2009 to 30 September 2009, to the Commissioner of Taxation by 28 October 2009;</p> <p>(ii) at all material times the Commissioner had delegated his powers and functions to approve in writing the form for a GST return for the period 1 July 2009 to 30 September 2009 to an Assistant Commissioner of Taxation, and this delegation has not at any material time been revoked;</p> <p>(iii) at all material times an Assistant Commissioner of Taxation had approved in writing the form for a GST return for the period 1 July 2009 to 30 September 2009;</p> <p>(iv) the defendant failed to give to the Commissioner of Taxation by 28 October 2009 a GST return in the approved form for the period 1 July 2009 to 30 September 2009.</p>					
..... Date	 COMPLAINANT	 WITNESS (Registrar, Deputy Registrar or Justice of the Peace) (Not required if Complainant is a Public Authority)	

Hearing details	Registry	Adelaide Magistrates Court		Date	
	Address	260-280 Victoria Square Adelaide SA 5000		Time	am/pm
	Telephone	08 8204 2444	Facsimile	Email Address	

.....

Date

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MAGISTRATES COURT

IMPORTANT NOTICES TO THE DEFENDANT

If you fail to appear on the hearing date set out above or on any day to which this matter is adjourned the Court may:

- Proceed in your absence, or
- Issue a warrant for your arrest