

GPO Box 9990 Brisbane QLD 4001

Australian Government
* Australian Taxation Office

Our reference:
Contact officer:
Phone: 132869
ABN: 99 000 000 000

29 January 2013

Director penalty notice: PAYG withholding amounts

Dear Director

Please find enclosed a notice of your liability to new a penalty equal to the amount of certain specified PAYG withholding liabilities that _____ (the company), of which you are, or were, a director at relevant times, failed to pay to the Commissioner. You automatically became liable to the penalty when the company failed to pay the amount(s) set out in the enclosed notice by the due date(s).

The penalty will be remitted if the company's liability has been discharged within 21 days from the date on which the enclosed notice is given to you; that is, **21** days from the issue date of this letter.

Please note, as these liabilities remained unreported for three months from the due date, you are unable to achieve remission of these penalties through the company entering into (or having entered into) voluntary administration or liquidation.

We may commence action for the recovery of the penalty without further warning unless, at the end of 21 days from the date on which the enclosed notice is given to you;

- (a) the company's liability has been discharged; or
- (b) an arrangement relating to such liability is in force under section 255-15 in Schedule 1 to the Taxation Administration Act 1953 (TAA 1953).

Subsection 269-35(4A) of Schedule 1 to the TAA 1953 provides a number of defences which outline circumstances in which a director is not liable to a director penalty. In addition to any defence you may offer in the context of court recovery proceedings, you may also wish to request the Commissioner of Taxation to consider your defence. If so, you should provide the Commissioner with information sufficient to satisfy him as to the merits of your defence during the period of 60 days starting from:

- the day on which the Commissioner sends you a copy of a Notice under section 260-5 of Schedule 1 to the TAA 1953 in which he has required a third party to pay to the Commissioner money that they owe to you or hold on your behalf in reduction of a director penalty liability that the Commissioner asserts is owed by you; or
- the day on which the Commissioner notifies you in writing that he has recovered any of a director penalty which the Commissioner asserts is owed by you.

For more information

if you have any questions, please phone 13 28 69 between 8.00am and 5.00pm, Monday to Friday

This is the New Director Penalty Notice: Lock Down Director Penalty Notice Where lodgements are more than 3 months past due



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