

PO Box 1129 Penrith NSW 2740

 Australian Government  
Australian Taxation Office

Our reference:  
Contact officer: Debt Collection Officer  
Telephone: 1300 303 570

Facsimile: 1300 724 793

Issue date: 16 September 2011

Dear Director

#### DIRECTOR PENALTY NOTICE: PAYG WITHHOLDING AMOUNTS

Please find enclosed a notice of your liability to pay a penalty equal to the amount(s) of certain specified PAYG withholding liabilities that you (as a director of 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).

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) the company is under administration within the meaning of section 436A, 436B or 436C of the Corporations Act 2001; or
- (c) the company is being wound up; or
- (d) an arrangement relating to such liability is in force under section 255-15 in Schedule 1 to the Taxation Administration Act 1953 (TAA 1953).

The penalty will be remitted if:

- (a) the company's liability has been discharged; or
- (b) the company is under administration within the meaning of section 436A, 436B or 436C of the Corporations Act 2001; or
- (c) the company is being wound up

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.

You should keep in mind that you will continue to be liable to a penalty unless one of the three options described above has been adopted by the end of 21 days after the date of this letter.

More information

If you need more information or assistance, please phone 1300 303 570 Option 2 between 8.00am and 5.00pm, Monday to Friday.

This is the old Regular Director Penalty Notice - 21 Days Grace when all lodgments have been made within 3 months of due date



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