



Australian Government
Australian Taxation Office

Our reference:
Client ID:
Date of issue: 2019

You have been issued with a director penalty notice for PAYG withholding amounts

- > Enclosed is a director penalty notice which describes amounts for which you are personally liable
- > Take action immediately to address the outstanding amounts

Dear

Please find enclosed a director penalty notice for amounts the company failed to pay.

This notice is for	PAYG withholding
For this company	PTY LTD
With this ACN	

Legislative reference	Section 269-25 of Schedule 1 to the <i>Taxation Administration Act 1953.</i>
-----------------------	---

You're receiving this notice because you are, or were, a director of this company. As the company failed to pay these amounts, you became personally liable to pay the penalties equal to the unpaid amounts.

If you're not sure why you've received this notice, please go to ato.gov.au/dpn for more information.

What you need to do

Within 21 days from the issue date of the notice, you need to:

- pay the outstanding amounts, or
- cause the penalties to be remitted as described in the enclosed notice.

If you do not take one of these steps you will continue to be personally liable for the penalties and we may start action to recover the penalties from you without further notice.

PAY NOW

Your payment reference number (PRN) is:

BPAY®



Billers code: 75556

CREDIT CARD

Pay online with your credit card at www.optusmartpay.com/governmenteasypay-ato or phone 1300 898 089.

A card payment fee applies.

For other payment options, visit ato.gov.au/howtopay

NEED HELP?

Visit us at ato.gov.au/contactus

Or

Contact us on 1300 303 570 between 8.00am and 6.00pm, Monday to Friday.

Set up a payment plan using our 24 hour automated self-service. Phone 13 28 65

When you call

Please have your tax file number with you when you call. It will also be helpful if you can tell us the 'Our reference' number at the top of this letter.

Disputing the director penalty

You may not be liable for a director penalty if one of the defences under the relevant legislation is available to you. These are defined in section 269-35 of Schedule 1 to the *Taxation Administration Act 1953*.

Go to ato.gov.au/dpn for information on the defences available to you.

For us to consider your defence, you must provide enough information to satisfy us that you have a valid defence. Please send your details to:

Attention: Debt Case Leadership
Australian Taxation Office
PO Box 9977
PARRAMATTA NSW 2124

Yours sincerely,

Robert Ravello
Deputy Commissioner of Taxation

HOW TO PAY

BPAY®



Billers code: 75556
Reference no. (PRN):

Make a payment from your cheque or savings account at your financial institution's local branch or using their phone or internet banking service.

CREDIT CARD

Pay online with your credit card at www.optusmartpay.com/governmenteasypay-ato or phone 1300 898 089.

A card payment fee applies.

You need a current Visa, MasterCard or American Express card. The service accepts payments of \$10 or more. You can make multiple payments.

PRN:

OTHER PAYMENT OPTIONS

For other payment options, visit ato.gov.au/howtopay

Your payment reference number (PRN) is:

Taxation Administration Act 1953

Notice of director's liability to pay a penalty to the Commissioner of Taxation

PAYG withholding amounts

TO:

In exercise of the powers and functions conferred on me as a Deputy Commissioner of Taxation by a delegation from the Commissioner of Taxation (**the Commissioner**) under the provisions of the *Taxation Administration Act 1953 (TAA)*, I give you notice under section 269-25 of Schedule 1 to the TAA that you, as a director of **(the company)**, failed to discharge an obligation you have pursuant to section 269-15 of Schedule 1 to the TAA and are therefore liable to pay the Commissioner by way of penalty an amount equal to the unpaid amount of each liability of the company pursuant to subsection 16-70(1) in Schedule 1 to the TAA in respect of amounts withheld by the company for the purposes of Division 12 in Schedule 1 to the TAA, details of which are set out in the following table:

Column 1	Column 2	Column 3	Column 4	Column 5
Particular withholding period	Amount withheld	Amount the Commissioner thinks is the unpaid amount of the company's liability	Unpaid amount of the company's liability notified on or before the end of 3 months after the due day	Unpaid amount of the company's liability not notified on or before the end of 3 months after the due day
	\$	\$	\$	\$
01 JUL 2017 to 30 SEP 2017	5,656.00	5,656.00	5,656.00	0.00
01 OCT 2017 to 31 DEC 2017	5,656.00	5,656.00	5,656.00	0.00
01 JAN 2018 to 31 MAR 2018	5,096.00	4,366.00	4,366.00	0.00
01 APR 2018 to 30 JUN 2018	4,592.00	4,592.00	4,592.00	0.00
01 JUL 2018 to 30 SEP 2018	4,752.00	4,752.00	4,752.00	0.00
01 OCT 2018 to 31 DEC 2018	4,585.00	4,585.00	0.00	4,585.00
01 JAN 2019 to 31 MAR 2019	3,115.00	3,115.00	3,115.00	0.00

The penalty in respect of each unpaid amount of the company's liability as detailed in Column 4 of the above table will be remitted if, **within 21 days after the date of this notice**:

- (a) the company complies with its obligation to pay the unpaid amount to the Commissioner; or
- (b) an administrator of the company is appointed under section 436A, 436B or 436C of the *Corporations Act 2001*; or
- (c) the company begins to be wound up (within the meaning of the *Corporations Act 2001*).

The penalty in respect of each unpaid amount of the company's liability as detailed in Column 5 of the above table will be remitted if, **within 21 days after the date of this notice** the company complies with its obligation to pay the unpaid amount to the Commissioner.

Dated this 2019

Robert Ravello
Deputy Commissioner of Taxation and
Delegate of the Commissioner of Taxation