



Australian Government
Australian Taxation Office



Our reference: 1051519778925
Phone: 1300 303 570
TFN: [REDACTED]



We have issued a garnishee notice

Dear [REDACTED]

We have issued a garnishee notice to [REDACTED] to forward money due to you directly to this office. This is because an amount of **\$175,732.13** remains unpaid, despite our previous requests for payment. A copy of the notice is enclosed.

If any debt remains unpaid, we may issue further garnishee notices. To pay or discuss this notice, please contact us.

Your review rights

In the first instance, please phone us on the number below to discuss your account if you think there are other circumstances we should have considered when we made our decision to issue this notice.

If you are still dissatisfied with our decision you may seek a review by the Federal Court under the *Administrative Decisions (Judicial Review) Act 1977*. Fees will generally apply.

You need to lodge your application for a review with the Federal Court within 28 days of the date of this letter. If you don't lodge your application within this time, you will need to apply to the court for an extension of time.

For more information

If you have any questions, please phone **1300 303 570** between 8.00am and 6.00pm, Monday to Friday and select option **2**.

Yours sincerely

Robert Ravello
Deputy Commissioner of Taxation



Australian Government
Australian Taxation Office

[REDACTED]

Attn: To Be Opened By The Paymaster Only

[REDACTED]

Our reference: 1051519778925
Phone: 1300 303 570

[REDACTED]

Notice to pay us amounts you may owe to [REDACTED]

To whom it may concern

We are writing because [REDACTED] owes us money and may be employed by you. A notice is enclosed that requires you to deduct amounts from any amounts you are obliged to pay to them and then pay this money to us.

What you need to do

You need to [REDACTED] from any amounts including gross amounts of salary or wages you pay to [REDACTED]. When you deduct money, you need to pay us the amount deducted.

For information on how to pay, refer to the enclosed 'Garnishee payment notification slip'.

If no money is deducted or [REDACTED] ceases employment with you, please phone us on the number below.

Deductions are to be made until the amount of \$175,732.13 is paid to us or until we notify you in writing that the notice is withdrawn. These deductions are in addition to the tax withheld and do not need to be included in their payment summary.

You are legally protected

Any payment you make as a result of this notice is taken to have been authorised by [REDACTED]

For more information

If you have any questions, please phone **1300 303 570** between 8.00am and 6.00pm, Monday to Friday and select option **2**.

Yours faithfully

Robert Ravanello
Deputy Commissioner of Taxation



Notice

[REDACTED], YOU are a third party who owes, or may later owe, money ("the available money") to [REDACTED] ("the debtor"), of (or previously of) [REDACTED] who, in terms of section 260-5 of Schedule 1 of the *Taxation Administration Act 1953* (TAA) has a debt payable to the Commonwealth of \$175,732.13.

In exercise of powers conferred on me as Deputy Commissioner of Taxation by delegation from the Commissioner of Taxation under section 8 of the TAA, YOU, [REDACTED], **ARE REQUIRED TO PAY TO THE COMMISSIONER OF TAXATION** out of each of the amounts of available money you become liable from time to time to pay to the debtor, an amount of **TEN CENTS IN EVERY DOLLAR** of such payments **UNTIL** the amount of **\$175,732.13** due by the debtor is satisfied.

For the purpose of section 260-5 of Schedule 1 of the TAA, a third party is taken to owe money (the available money) to the debtor if the third party:

- (a) is an entity by whom the money is due or accruing to the debtor; or
- (b) holds the money for or on account of the debtor; or
- (c) holds the money on account of some other entity for payment to the debtor; or
- (d) has authority from some other entity to pay the money to the debtor.

The third party is so taken to owe the money to the debtor even if:

- (e) the money is not due, or is not so held, or payable under the authority, unless a condition is fulfilled; and
- (f) the condition has not been fulfilled.

If the debt (or any part of the debt) is paid by the debtor or another entity before a payment is made by you under this notice, I will notify you of that fact and any amount that you are required to pay under this notice will be reduced by the amount so paid.

WARNING

You are legally required to comply with this notice. Should you receive instructions from the debtor or any other party regarding payment which are in contravention of this notice, please notify this office immediately.

The Legislation imposes severe penalties upon those who do not comply with its requirements. A penalty of 20 penalty units is prescribed for a failure to comply with the notice. Under section 4AA of the *Crimes Act 1914* the current value of a penalty unit is \$210.

In addition to imposing a penalty on a person convicted of an offence in relation to failing to pay an amount under the notice, the court may order the person to pay to the Commissioner an amount not exceeding that amount.

Dated this Twentieth day of May 2019.

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



Legislation

TAXATION ADMINISTRATION ACT 1953

SCHEDULE 1

SECTION 260-5 – COMMISSIONER MAY COLLECT AMOUNTS FROM THIRD PARTY

- 260-5(1)** *Amount recoverable under this Subdivision*
This Subdivision applies if any of the following amounts (the **debt**) is payable to the Commonwealth by an entity (the **debtor**) (whether or not the debt has become due and payable):
- (a) an amount of a tax-related liability;
 - (b) a judgment debt for a tax-related liability;
 - (c) costs for such a judgment debt;
 - (d) an amount that a court has ordered the debtor to pay to the Commissioner following the debtor's conviction for an offence against a taxation law.
- 260-5(2)** *Commissioner may give notice to an entity*
The Commissioner may give a written notice to an entity (the **third party**) under this section if the third party owes or may later owe money to the debtor.
- 260-5(3)** *Third party regarded as owing money in these circumstances*
The third party is taken to owe money (the **available money**) to the debtor if the third party:
- (a) is an entity by whom the money is due or accruing to the debtor; or
 - (b) holds the money for or on account of the debtor; or
 - (c) holds the money on account of some other entity for payment to the debtor; or
 - (d) has authority from some other entity to pay the money to the debtor.
- The third party is so taken to owe the money to the debtor even if:
- (e) the money is not due, or is not so held, or payable under the authority, unless a condition is fulfilled; and
 - (f) the condition has not been fulfilled.
- 260-5(4)** *How much is payable under the notice*
A notice under this section must:
- (a) require the third party to pay to the Commissioner the lesser of, or a specified amount not exceeding the lesser of:
 - (i) the debt; or
 - (ii) the available money; or
 - (b) if there will be amounts of the available money from time to time – require the third party to pay to the Commissioner a specified amount, or a specified percentage, of each amount of the available money, until the debt is satisfied.



260-5(5) *When amount must be paid*
 The notice must require the third party to pay an amount under paragraph (4)(a), or each amount under paragraph (4)(b):

- (a) immediately after; or
- (b) at or within a specified time after;

the amount of the available money concerned becomes an amount owing to the debtor.

260-5(6) *Debtor must be notified*
 The Commissioner must send a copy of the notice to the debtor.

260-5(7) *Setting-off amounts*
 If an entity other than the third party has paid an amount to the Commissioner that satisfies all or part of the debt:

- (a) the Commissioner must notify the third party of that fact; and
- (b) any amount that the third party is required to pay under the notice is reduced by the amount so paid.

260-10 Notice to Commonwealth, State or Territory
 If the third party is the Commonwealth, a State or a Territory, the Commissioner may give the notice to a person who:

- (a) is employed by the Commonwealth, or by the State or Territory (as appropriate); and
- (b) has the duty of disbursing public money under a law of the Commonwealth, or of the State or Territory (as appropriate).

260-15 Indemnity
 An amount that the third party pays to the Commissioner under this Subdivision is taken to have been authorised by:

- (a) the debtor; and
- (b) any other person who is entitled to all or a part of the amount;

and the third party is indemnified for the payment.

260-20 Offence

- (1) The third party must not fail to comply with the Commissioner's notice.

Penalty: 20 penalty units

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

- (2) The court may, in addition to imposing a penalty on a person convicted of an offence against subsection (1) in relation to failing to pay an amount under the notice, order the person to pay to the Commissioner an amount not exceeding that amount.