



Our reference: [REDACTED]
Client ID: [REDACTED]
Date of issue: [REDACTED] 2022

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 AARON,

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

This notice is for	PAYG withholding
For this company	[REDACTED] PTY LIMITED
With this ACN	[REDACTED]
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 penalty 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®



Bill code: [REDACTED]
Ref: [REDACTED]

Telephone & Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account. More info: www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO or phone 1300 898 089. A card payment fee applies.

OTHER PAYMENT OPTIONS

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



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 contained 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 327
ALBURY NSW 2640

Yours sincerely,

Melinda Smith

Deputy Commissioner of Taxation

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.

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.

HOW TO PAY

Your payment reference number (PRN) is: [REDACTED]

BPAY®



Biller code: [REDACTED]
Ref: [REDACTED]

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

More info: www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at
www.governmenteasypay.gov.au/PayATO

To pay by phone, call the Government EasyPay service on **1300 898 089**.

A card payment fee applies.

OTHER PAYMENT OPTIONS

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

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

PAYG withholding amounts

TO: [REDACTED]

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 [REDACTED] (**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 MAY 2021 to 31 MAY 2021	5,184.00	5,184.00	5,184.00	0.00
01 APR 2021 to 30 APR 2021	5,184.00	5,184.00	5,184.00	0.00
01 MAR 2021 to 31 MAR 2021	6,480.00	6,480.00	6,480.00	0.00
01 FEB 2021 to 28 FEB 2021	5,184.00	5,184.00	5,184.00	0.00
01 JAN 2021 to 31 JAN 2021	5,184.00	5,184.00	0.00	5,184.00
01 DEC 2020 to 31 DEC 2020	6,480.00	6,480.00	6,480.00	0.00
01 NOV 2020 to 30 NOV 2020	5,528.00	5,528.00	0.00	5,528.00
01 OCT 2020 to 31 OCT 2020	5,528.00	5,528.00	0.00	5,528.00
01 FEB 2020 to 29 FEB 2020	5,528.00	5,528.00	5,528.00	0.00
01 JAN 2020 to 31 JAN 2020	6,910.00	6,910.00	6,910.00	0.00
01 DEC 2019 to 31 DEC 2019	5,528.00	5,528.00	0.00	5,528.00
01 NOV 2019 to 30 NOV 2019	5,528.00	5,528.00	5,528.00	0.00
01 OCT 2019 to 31 OCT 2019	6,910.00	6,910.00	6,910.00	0.00
01 SEP 2019 to 30 SEP 2019	5,528.00	5,326.00	0.00	5,326.00
01 AUG 2019 to 31 AUG 2019	5,528.00	5,528.00	0.00	5,528.00
01 JUL 2019 to 31 JUL 2019	6,910.00	6,910.00	6,910.00	0.00
01 JUN 2019 to 30 JUN 2019	6,158.00	6,158.00	6,158.00	0.00
01 MAR 2019 to 31 MAR 2019	5,528.00	5,528.00	5,528.00	0.00
01 FEB 2019 to 28 FEB 2019	6,734.00	6,734.00	6,734.00	0.00

01 JAN 2019 to 31 JAN 2019	6,004.00	6,004.00	6,004.00	0.00
01 DEC 2018 to 31 DEC 2018	4,336.00	4,336.00	4,336.00	0.00
01 NOV 2018 to 30 NOV 2018	4,216.00	4,216.00	4,216.00	0.00
01 SEP 2018 to 30 SEP 2018	3,853.00	3,853.00	3,853.00	0.00
01 JUL 2018 to 31 JUL 2018	3,702.00	3,702.00	3,702.00	0.00
01 JUN 2018 to 30 JUN 2018	3,853.00	3,853.00	3,853.00	0.00
01 MAY 2018 to 31 MAY 2018	7,934.00	7,934.00	7,934.00	0.00
01 APR 2018 to 30 APR 2018	3,004.00	3,004.00	3,004.00	0.00
01 MAR 2018 to 31 MAR 2018	2,146.00	2,146.00	2,146.00	0.00
01 FEB 2018 to 28 FEB 2018	7,176.00	3,318.76	3,318.76	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) a small business restructuring practitioner for the company is appointed under section 453B of that Act; or
- (d) 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 [REDACTED] 2022

Melinda Smith
Deputy Commissioner of Taxation and
Delegate of the Commissioner of Taxation