

Government of South Australia

Department of Treasury and Finance

T&F23/1375 A3428793

12 January 2024

State Administration Centre 200 Victoria Square Adelaide SA 5000 GPO Box 1045 Adelaide SA 5001 DX56205 Tel 08 8226 9500 Fax 08 8226 3819 http://www.treasury.sa.gov.au ABN 19 040 349 865

Freedom of Information – All documents held by RevenueSA regarding Wake Carpentry Pty Ltd (in liquidation)

I refer to your application under the *Freedom of Information Act 1991* (FOI Act), received by the Department of Treasury and Finance (DTF) on 16 October 2023.

Your application specifically requested:

'1. All originals, finals, drafts whether executed, signed, unsigned or otherwise of documents, books, correspondence, memorandum, notes, records (including all copies, reproductions and duplications of such documents and information recorded on a computer tape or computer disk) received by RevenueSA from the Company, its director(s), or any other officer of the Company, employee, agent, servant or entity engaged by or on behalf of the Company for the period 22 September 2021 to 21 September 2023. 2. All originals, finals whether executed, signed, unsigned or otherwise of documents, books, correspondence, memorandum, notes, minutes, records (including all copies, reproductions and duplications of such documents and information recorded on a computer tape or computer disk) from RevenueSA to the Company or its director(s) regarding outstanding liabilities (i.e. premium, levy, penalties, etc.) of the Company for the period 22 September 2021 to 21 September 2023. 3. All originals, finals whether executed, signed, unsigned or otherwise of documents, books, correspondence, memorandum, notes, minutes, records (including all copies, reproductions and duplications of such documents and information recorded on a computer tape or computer disk) in regard to any conferences, discussions, interviews, meetings held with the director(s) concerning or relating in any way whatsoever with the Company for the period 22 September 2021 to 21 September 2023. 4. All original documents and information in relation to all payments received from the Company for the period 22 September 2021 to 21 September 2023.' [Date Range: 22/09/2021 - 21/09/2023]

Under the FOI Act, an agency has 30 days to respond to a freedom of information request. As DTF did not respond to your request within the time frame required, the department is deemed to have refused you access to all documents relevant to your application. However, I have decided to process the request as if the statutory time frame had been met.

The purpose of this letter is to advise you of my determination.

A total of 66 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in full to 49 documents, copies of which are enclosed, and
- I grant you access in part to 17 documents, copies of which are enclosed.

Please refer to the attached schedule that describes each document and sets out my determination and reasons in summary form.

Documents released in full

Documents 1-10, 12, 15-16, 18-24, 27, 29, 31-34, 36, 38-46, 48-54, 57-60, 62 and 65.

Documents released in part

Documents 11, 13, 14, 17, 25, 26, 28, 37, 47 & 61.

• Contains personal information of a trainee, mobile numbers belonging to employees of private businesses as displayed in emails, and surnames of Government of South Australia employees on enquiry activity forms have been redacted.

This information falls within the definition of personal affairs under the FOI Act and is therefore exempt from release pursuant to clause 6(1) of Schedule 1.

Documents 25, 30, 61 & 63.

• Contains employee identification numbers and business codes that form part of business of the Government of South Australia. These numbers are still active.

This information falls within the definition of business affairs under the FOI Act. I acknowledge public interest favours transparency regarding government business processes, however, on balance, the State Government needs to maintain a high level of digital security to ensure processes and systems are not compromised. Therefore, this information is exempt from release pursuant to clause 7(1)(c) of Schedule 1.

Documents 11, 13, 17, 26, 28, 35, 37, 47, 55-56, 61, 63-64 & 66.

• Contains information relating to other companies including identifying logos, wages declared, identification numbers and payment details.

Clause 12(1) of Schedule 1 to the Act states that a document is exempt from release if 'it contains matter the disclosure of which would constitute an offence against an Act'. Section 80 of the *Taxation Administration Act 1996* (TAA) provides that tax officers may not disclose information obtained under or in relation to a taxation law unless permitted.

Sections 78 and 79 of the TAA Act consider permitted disclosures, such as information of a general nature. Whilst the applicant has permission to access Wake Carpentry Pty Ltd, it may be viewed that any other taxpayer's data provided to the Government would not be disclosed publicly without their consent. It would be an offence under the TAA to release this information.

I therefore determine this information exempt from release pursuant to clause 12(1) of Schedule 1.

OFFICIAL

Exemptions

6—Documents affecting personal affairs

(1) A document is an exempt document if it contains matter the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

7—Documents affecting business affairs

- (1) A document is an exempt document—
 - (a) if it contains matter the disclosure of which would disclose trade secrets of any agency or any other person; or
 - (b) if it contains matter-
 - (i) consisting of information (other than trade secrets) that has a commercial value to any agency or any other person; and
 - (ii) the disclosure of which-
 - (A) could reasonably be expected to destroy or diminish the commercial value of the information; and
 - (B) would, on balance, be contrary to the public interest; or
 - (c) if it contains matter-
 - (i) consisting of information (other than trade secrets or information referred to in paragraph (b)) concerning the business, professional, commercial or financial affairs of any agency or any other person; and
 - (ii) the disclosure of which-
 - (A) could reasonably be expected to have an adverse effect on those affairs or to prejudice the future supply of such information to the Government or to an agency; and
 - (B) would, on balance, be contrary to the public interest.

12—Documents the subject of secrecy provisions

(1) A document is an exempt document if it contains matter the disclosure of which would constitute an offence against an Act.

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), DTF is required to publish a log of all non-personal information released under the *Freedom of Information Act 1991*.

In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <u>https://www.dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars</u>. Please visit the website for further information.



Appeal rights

If you are aggrieved with this determination, you have a right to apply for internal review under subsection 29(1) of the FOI Act. Pursuant to subsection 29(2), your application must:

- be in writing
- be accompanied by the application fee of \$40.75 (unless fee waiver applicable) payment options available on request
- be addressed to the Principal Officer
- be mailed to GPO Box 1045, Adelaide SA 5001, or emailed to <u>freedomofinformation2@sa.gov.au</u>, within 30 days after the day on which you receive this letter or within such further time as the Principal Officer may allow.

If you require any further information, please contact DTF Freedom of Information Unit via email at <u>freedomofInformation2@sa.gov.au</u>.

Yours sincerely

Artoale

Tonia Roache ACCREDITED FREEDOM OF INFORMATION OFFICER

OFFICIAL: Sensitive Schedule of Documents

T&F23/1375 -

- "WAKE CARPENTRY PTY LTD (IN LIQUIDATION)"

Doc. No.	Date	Description of Document		Determination	Exemption Clause
001	15/10/2021	System generated email - Activity 886636		Released in full	
002	15/10/2021	Payroll Tax Return Declaration - September 2021	1	Released in full	
003	15/11/2021	System generated email - Activity 890925	1	Released in full	
004	17/11/2021	Payroll Tax Return Declaration - October 2021	1	Released in full	
005	8/12/2021	Payroll Tax Return Declaration - November 2021	1	Released in full	
006	13/01/2022	Payroll Tax Return Declaration - December 2021	1	Released in full	
007	18/01/2022	System generated email - Activity 898587	1	Released in full	
008	24/01/2022	Payroll Tax Notice of Assessment -	2	Released in full	
009	4/02/2022	Payroll Tax Return Declaration - January 2022	1	Released in full	
010	14/02/2022	System generated email - Activity 903651		Released in full	
011	15/02/2022	Email		Released in part	6(1) - Unreasonable disclosure of personal affairs 12(1) - Disclosure would constitute an offence against an Act
012	15/03/2022	System generated email - Activity 907301		Released in full	
013	18/03/2022	Email - Attaching Document 014		Released in part	6(1) - Unreasonable disclosure of personal affairs 12(1) - Disclosure would constitute an offence against an Act
014		Attachment to Document 013 - Assessed as out of scope but inlcuded as attachment		Released in part	6(1) - Unreasonable disclosure of personal affairs
015	22/03/2022	Payroll Tax Notice of Assessment -		Released in full	
016	23/03/2022	Payroll Tax Return Declaration - February 2022	1	Released in full	
∩17	20/02/2022	Email	2	Released in part	6(1) - Unreasonable disclosure of personal affairs

Schedule of Documents

Doc. No.	·		# of pages	Determination	Exemption Clause
017	2310312022		ž	Neleased in part	12(1) - Disclosure would constitute an offence against an Act
018	6/04/2022	Payroll Tax Return Declaration - March 2022	1	Released in full	
019	7/04/2022	Payroll Tax Return Declaration - September 2021	1	Released in full	
020	7/04/2022	Payroll Tax Return Declaration - October 2021	1	Released in full	
021	7/04/2022	Payroll Tax Return Declaration - November 2021	1	Released in full	
022	7/04/2022	Payroll Tax Return Declaration - December 2021	1	Released in full	
023	7/04/2022	Payroll Tax Return Declaration - January 2022	1	Released in full	
024	8/04/2022	Letter from RevenueSA to the Taxpayer (unsigned version)	1	Released in full	
025	8/04/2022	Activity 861047 - attaching Documents 026-030	1	Released in part	6(1) - Unreasonable disclosure of personal affairs 7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
026	26 Attachment to Document 025 - Emails		2	Released in part	6(1) - Unreasonable disclosure of personal affairs 12(1) - Disclosure would constitute an offence against an Act
027		Attachment to Document 025 -		Released in full	
028		Attachment to Document 025 - Email	1	Released in part	6(1) - Unreasonable disclosure of personal affairs 12(1) - Disclosure would constitute an offence against an Act
029	Attachment to Document 025 - Email - Assessed as out of scope but inlcuded as attachment		1	Released in full	

Schedule of Documents

Doc. No.	Date	Description of Document		Determination	Exemption Clause
030		Activity 861047 Notes	pages 4	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
031	12/05/2022	System generated email - Activity 914265	1	Released in full	
032	13/05/2022	Payroll Tax Return Declaration - April 2022	1	Released in full	
033	14/06/2022	System generated email - Activity 930472	1	Released in full	
034	15/06/2022	Payroll Tax Return Declaration - May 2022	1	Released in full	
035	7/07/2022	Payroll Tax Annual Reconciliation Report 2021-2022	3	Released in part	12(1) - Disclosure would constitute an offence against an Act
036	15/08/2022	System generated email - Activity 971406	1	Released in full	
037	19/08/2022	Email	3	Released in part	6(1) - Unreasonable disclosure of personal affairs 12(1) - Disclosure would constitute an offence against an Act
038	22/08/2022	Payroll Tax Return Declaration - July 2022	1	Released in full	Ť
039	14/09/2022	System generated email - Activity 977942	1	Released in full	
040	16/09/2022	Payroll Tax Return Declaration - August 2022	1	Released in full	
041	5/10/2022	Payroll Tax Return Declaration - September 2022	1	Released in full	
042	15/11/2022	System generated email - Activity 985614	1	Released in full	
043	18/11/2022	Payroll Tax Return Declaration - October 2022	1	Released in full	
044	6/12/2022	Payroll Tax Return Declaration - November 2022	1	Released in full	
045	30/12/2022	Payroll Tax Return Declaration - December 2022	1	Released in full	
046	17/02/2023	Payroll Tax Return Declaration - January 2023	1	Released in full	
047	17/02/2023	Email	2	Released in part	6(1) - Unreasonable disclosure of personal affairs 12(1) - Disclosure would constitute an
040	2/02/2022	Deurell Tex Deturn Declaration - Fahruary 2000			offence against an Act
048	3/03/2023	Payroll Tax Return Declaration - February 2023	1	Released in full	

Schedule of Documents

Doc. No.	Date	Description of Document		Determination	Exemption Clause
049	13/04/2023	System generated email - Activity 1007688	1	Released in full	
050	14/04/2023	Payroll Tax Return Declaration - March 2023	1	Released in full	
051	11/05/2023	System generated email - Activity 1011043	1	Released in full	
052	15/05/2023	Payroll Tax Return Declaration - April 2023	1	Released in full	
053	15/06/2023	System generated email to the Taxpayer - Activity 1027753	1	Released in full	
054	16/06/2023	Payroll Tax Return Declaration - May 2023	1	Released in full	
055	11/07/2023	Payroll Tax Annual Reconciliation Report 2022-2023	3	Released in part	12(1) - Disclosure would constitute an offence against an Act
056	12/07/2023	Payroll Tax Annual Reconciliation Report 2022-2023 - V.2	3	Released in part	12(1) - Disclosure would constitute an offence against an Act
057	8/08/2023	Payroll Tax Return Declaration - July 2023	1	Released in full	
058	14/08/2023	System generated email - Activity 1070378	1	Released in full	
059	22/08/2023	Payroll Tax Notice of Assessment -		Released in full	
060	14/09/2023	System generated email - Activity 1075768	1	Released in full	
	21/09/2023	Activity 1077757 attaching Document 062		Released in part	6(1) - Unreasonable disclosure of personal affairs 7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest 12(1) - Disclosure would constitute an offence against an Act
062		Attachment to Activity 1077757 - Manual Assessment		Released in full	
063	Activity 1077757 Notes		1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest 12(1) - Disclosure would constitute an offence against an Act

Schedule of Documents

Doc. No.	Date	Description of Document		Determination	Exemption Clause
064		Payroll Tax Notice of Assessment - Annual Reconciliation Assessment 2022-2023		Raiagean in nart	12(1) - Disclosure would constitute an offence against an Act
065		Payroll Tax Notice of Assessment - Annual Reconciliation Assessment 1/7/2023 - 20/9/2023	2	Released in full	
066		System Payment List		Released in harf	12(1) - Disclosure would constitute an offence against an Act

1

References				
	Account:	WAKE CARPENTR PT LTD	Employee Responsible:	
	Contact:		Reference:	
E-Mail				
	Sent:	15.10.21 09:47:54 AUSSA	Direction:	Oulbound
	From:	payrolitaxilisa.cov.au		
То				
	Subject:			
			OFFICIAL: Sensitive	
Dear Sir/Madam Taxpayer Number Taxpayer Name: WAKE CARPE	INTRY PTY L	מד.		
If no tax is due as wages are be If you have made payment withi Payment Form to allow investig If you are unable to make a pay	low the thres in the last 24 ation. ment please	shold you are required to lodge a "NIL" return. hours please disregard this email. Alternatively, if yo	e payment by the due date may result in a default assessment being nu have previously made your Payroll Tax payment, please provide (g issued with penalty and interest. details of the amount and date paid by completing the attached Payroll Tax

Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA Department of Treasury & Finance t +61 8 8228 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity.

, A	Account:	WAKE CARPENTR PT LTD	Employee Responsible:				
(Contact:		Reference:				
E-Mail							
	Sent:	15.11.21 10:53:56 AUSSA	Direction:	Outbound			
	From:	payrollfax/8sa.cov.au					
То							
:	Subject:						
Dear Sir/Madam			OFFICIAL: Sensitive				
Taxpayer Number							
Taxpayer Name: WAKE CARPEN	ITRY PTY L	.TD					
If no tax is due as wages are belo	w the thres	hold you are required to lodge a "NIL" return.	yment by the due date may result in a default assessment being	g issued with penalty and interest. details of the amount and date paid by completing the attached Payroll Ta			
Payment Form to allow investigat		nours please disregard this email. Alternatively, if you h	ave previously made your rayion tax payment, please provide	atails of the amount and date paid by completing the attached Fayloir fay			
	Tyou are unable to make a payment please contact RevenueSA for advice.						
	hould you have any queries please contact RevenueSA on the details below.						
Regards							

Regards Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA Department of Treasury & Finance t+81 8 8228 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity. If you are not the intended recipient, any use, disclosure of copying of this document is unauthorised.

7

References		
Account:	WAKE CARPENTR PT LTD	Employee Responsible:
Contact:		Reference:
E-Mail		
Sent:	18.01.22 09:55:37 AUSSA	Direction: Outbound
From:	payrollaxi@sa.oov.au	
То		
Subject:		
		OFFICIAL: Sensitive
Dear Sir/Madam Taxpayer Number: Taxpayer Name: WAKE CARPENTRY PTY L	TD	
https://www.revenuesa.sa.gov.au/payrolltax/ Payment of any tax due by your organisation If no tax is due as wages are below the thres	payrolltax. n is now required. Please be advised that failure shold you are still required to lodge a "NIL" retu	industries in South Australia. For further information, please refer to the RevenueSA website at: to make payment by the due date may result in a default assessment being issued with interest and penalty tax. m. , if you have previously made your payroll tax payment, please provide details of the amount and date paid by completing the attached Payroll Tax
Payment Form to allow investigation. If you are unable to make a payment please Should you have any queries please contact Regards		
Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Ta	wation Sonings, RevenueSA	
Department of Treasury & Finance		
t+61 8 8226 3750 e payrolltax@sa.gov.au w Information contained in this email message unauthorised.		ct of legal professional privilege or public interest immunity. If you are not the intended recipient, any use, disclosure or copying of this document is

References			
	Account:	WAKE CARPENTR PT LTD	Employee Responsible:
	Contact:		Reference:
E-Mail			
	Sent:	14.02.22 11:57:42 AUSSA	Direction: Outbound
	From:	payrolliax/#sa.cov.au	
То			
	Subject:		
Dear Sir/Madam			OFFICIAL: Sensitive
Taxpayer Number:			
Taxpayer Name: WAKE CARPE	NTRY PTY L	TD	
	-		ake payment by the due date may result in a default assessment being issued with penalty and interest.
		hold you are required to lodge a "NIL" return. hours please disregard this email. Alternatively, it	you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached Payroll
Payment Form to allow investig If you are unable to make a pay		contact RevenueSA for activice	
Should you have any queries pl		RevenueSA on the details below.	
Regards Taxation Assistance Team			

Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA Department of Treasury & Finance t +61 8 8228 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity.

References		
Account:	WAKE CARPENTR PT LTD	Employee Responsible:
Contact:		Reference:
E-Mail		
Sent:	15.03.22 10:54:56 AUSSA	Direction: Cutbound
From:	payrolliax@isa.cov.au	
To Subject:		
Dear Sir/Madam Taxpayer Number Taxpayer Name: WAKE CARPENTRY PTY L	.то	OFFICIAL: Sensitive
If no tax is due as wages are below the thres If you have made payment within the last 24 Payment Form to allow investigation. If you are unable to make a payment please Should you have any queries please contact Regards Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Ta Department of Treasury & Finance t +810 8228 3750 e payrolltax@sa gov.au w	shold you are required to lodge a "NIL" return. hours please disregard this email. Alternatively, contact RevenueSA for advice. RevenueSA on the details below. xation Services, RevenueSA	nake payment by the due date may result in a default assessment being issued with penalty and interest. if you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached Payroll Ta <u>of legal professional privile</u> ge or public interest immunity.

References				_
	Account:	WAKE CARPENTR PT LTD	Employee Responsible:	
	Contact:		Reference:	
E-Mail				
	Sent:	12.05.22 11:16:58 AUSSA	Direction: Outbound	
	From:	pavrolliaxidisa.cov.au		
То				
	Subject:			
			OFFICIAL: Sensitive	
Dear Sir/Madam Taxpayer Number:				
Taxpayer Name: WAKE CAF	RPENTRY PTY	LTD		
Payment of any tax due by y	our organisation	n is now required. Please be advised that fa	ilure make payment by the due date may result in a default assessment being issued with penalty and interest.	
		shold you are required to lodge a "NIL" retu	n. ively, if you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached	D
Payment Form to allow inve		nours please disregard this email. Alterna	ivery, it you have previously made your Playroll Tax payment, please provide details of the amount and date paid by completing the attached	Payroli Ia:
		contact RevenueSA for advice.		
Should you have any queries Regards	s please contac	t RevenueSA on the details below.		
Taxation Assistance Team				
Downell Tox & Dotume Dagod	Stome Duty Tr	wation Convince RevenueCA		

Payroll Tax & Returns Based Stamp Duty, Taxation Services, receives of Department of Treasury & Finance 1+618 8228 3750 e payrolltax@sa gov.au w revenuesa.sa gov.au Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity.

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References				
	Account:	WAKE CARPENTR PT LTD	Employee Responsible:	
	Contact:		Reference:	
E-Mail				
	Sent:	14.06.22 10:19:11 AUSSA	Direction:	Culbound
	From:	payrolffax@sa.oov.au		
То				
	Subject:			
			OFFICIAL: SENSITIVE	
Dear Sir/Madam				
Taxpayer Number: Taxpayer Name: WAKE CARPE	NTRY PTY LT	D		
Payment of any tax due by y	your organ	isation is now required. Please be advised th	at failure make payment by the due date may result in a	default assessment being issued with penalty and interest.
If no tax is due as wages are	e below th	e threshold you are required to lodge a "NIL	" return.	
		last 24 hours please disregard this email. Al ayment Form to allow investigation.	lternatively, if you have previously made your Payroll Tax	payment, please provide details of the amount and date paid by

If you are unable to make a payment please contact RevenueSA for advice.

Should you have any queries please contact RevenueSA on the details below.

Regards

Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA

Department of Treasury & Finance t +61 8 8226 3750 e payrolltax@sa.gov.au w revenuesa.sa gov.au

Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity.

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References			
Acc	count:	WAKE CARPENTR PT LTD	Employee Responsible:
Co	ntact:		Reference:
E-Mail			
	Sent:	15.08.22 19:03:12 AUSSA	Direction: Outbound
1	From:	pavrolltaxi@sa.oov.au	
То			
	bject:		
			OFFICIAL: Sensitive
Dear Sir/Madam			
Taxpayer Number: Taxpayer Name: WAKE CARPENTRY PT	TY LTD		
Payment of any tax due by your organ	nisation is	s now required. Please be advised that failure r	nake payment by the due date may result in a default assessment being issued with penalty and interest.
If no tax is due as wages are below th	he thresh	old you are required to lodge a "NIL" return.	
If you have made payment within the Payment Form to allow investigation.		ours please disregard this email. Alternatively	, if you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached Payroll Tax
If you are unable to make a payment	please co	ontact RevenueSA for advice.	
Should you have any queries please of	ontact Re	evenueSA on the details below.	
Regards			
Tavation Accistance Team			

Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA

Department of Treasury & Finance t +61 8 8226 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au

Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity.

E-Mail:

Responsible:	Employee
Reference:	

Direction: Outbound

E-Mail

References

Sent: 14.09.22 10:44:20 AUSSA

Contact:

Account: WAKE CARPENTR PT LTD

То

Subject:

OFFICIAL Sensitive

Dear Sir/Madam

Taxpayer Number Taxpayer Name: wake carpentry PTY LTD

Payment of any payroll tax due by your organisation is now required. Please be advised that failure to make payment by the due date may result in a default assessment being issued with penalty and interest applying.

You are still required to lodge a "N L" return if no payroll tax is due as your wages are below the threshold.

If you have made payment within the last 24 hours please disregard this email. Alternatively, if you have previously made your payroll tax payment, please provide details of the amount and date paid by completing the attached Payroll Tax Payment Form and an investigation will be undertaken.

RevenueSA is aware that some users have experienced issues when lodging their monthly returns for August. If you have been affected, please try lodging your return again.

If you continue to experience issues or have any queries, please contact RevenueSA on the details below.

Regards

Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA

Department of Treasury & Finance t +61 8 8226 3750 e payrolltax@sa gov.au w revenuesa sa gov.au

Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity. If you are not the intended recipient, any use, disclosure or copying of this document is unauthorised.

References			
	Account:	WAKE CARPENTR PT LTD	Employee Responsible:
	Contact:		Reference:
E-Mail			
	Sent:	15.11.22 10:21:54 AUSSA	Direction: Outbound
	From:	payrolliax/9.sa.oov.au	
То			
	Subject:		
			OFFICIAL: Sensitive
Dear Sir/Madam			
Taxpayer Number: Taxpayer Name: WAKE CARPENTR	Y PTY LTD		
Payment of any tax due by your o	rganisation is	s now required. Please be advised that failure ma	ke payment by the due date may result in a default assessment being issued with penalty and interest.
If no tax is due as wages are below	w the thresh	old you are required to lodge a "NIL" return.	
If you have made payment within Payment Form to allow investigation		ours please disregard this email. Alternatively, if	you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached Payroll Tax
If you are unable to make a paym	ent please co	ontact RevenueSA for advice.	
Should you have any queries pleas	e contact Re	evenueSA on the details below.	
Regards			
Taxation Assistance Team			

Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA

Department of Treasury & Finance t +61 8 8226 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au

Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity.

E-Mail:

References		
	WAKE CARPENTR PT LTD	Employee Responsible:
Contact:		Reference:
E-Mail		
Sent:	13.04.23 11:37:33 AUSSA	Direction: Outbound
From:	pavrolitax@ea.cov.au	
То		
Subject:		
		OFFICIAL
Dear Sir/Madam		
Taxpayer Number Taxpayer Name: WAKE CARPENTRY PT	(LTD	
Payment of any tax due by your organisation	on is now required. Please be advised that failu	re make payment by the due date may result in a default assessment being issued with penalty and interest.
If no tax is due as wages are below the thr	eshold you are required to lodge a "NIL" return.	
If you have made payment within the last 2 Payroll Tax Payment Form to allow investi		aly, if you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached
If you are unable to make a payment pleas	e contact RevenueSA for advice.	
Should you have any queries please conta	ct RevenueSA on the details below.	
Regards		
Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty,	Taxation Services, RevenueSA	

Department of Treasury & Finance t +61 8 8226 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au

References		
Account	WAKE CARPENTR PT LTD	Employee Responsible:
Contact	1	Reference:
E-Mail		
Sent	: 11.05.23 10:00:20 AUSSA	Direction: Outbound
From	payrollfax@sa.cov.au	
То		
Subject	:	
		OFFICIAL
Dear Sir/Madam		
Taxpayer Number: Taxpayer Name: WAKE CARPENTRY PTY LTC	D	
Payment of any tax due by your organisat	tion is now required. Please be advised that fai	ure make payment by the due date may result in a default assessment being issued with penalty and interest.
If no tax is due as wages are below the th	reshold you are required to lodge a "NIL" return	L.
If you have made payment within the last: Payroll Tax Payment Form to allow invest		vely, if you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached
If you are unable to make a payment plea	se contact RevenueSA for advice.	
Should you have any queries please conta	act RevenueSA on the details below.	
Regards		

Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA Department of Treasury & Finance t +61 8 8226 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au

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References		
Accoun	WAKE CARPENTR PT LTD	Employee Responsible:
Contac	±:	Reference:
E-Mail		
Sen	: 15.06.23 09:17:27 AUSSA	Direction: Cutbound
From	1: pavrolitax@sa.oov.au	
То		
Subject	:	
		OFFICIAL
Dear Sir/Madam		
Taxpayer Number: Taxpayer Name: WAKE CARPENTRY PTY LI	ס	
Payment of any tax due by your organisa	tion is now required. Please be advised that	failure make payment by the due date may result in a default assessment being issued with penalty and interest.
If no tax is due as wages are below the t	nreshold you are required to lodge a "NIL" ret	um.
If you have made payment within the last Payroll Tax Payment Form to allow inve		alively, if you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attached
If you are unable to make a payment plea	ase contact RevenueSA for advice.	
Should you have any queries please con	tact RevenueSA on the details below.	
Regards		
Taxation Assistance Team		

Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA

Department of Treasury & Finance t +61 8 8226 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au

References			
Account:	WAKE CARPENTR PT LTD	Employee Responsible:	
Contact:		Reference:	
с м.:l			
E-Mail	14.08.23 09:25:34 AUSSA		
Sent:	14.08.23 09:25:34 AUSSA	Direction: Cubbound	
From:	payrolliax@sa.cov.au		
То			
Subject:			
		OFFICIAL	
Dear Sir/Madam		OLICIAL	
Taxpayer Number: Taxpayer Name: WAKE CARPENTRY PTY LTD			
Payment of any tax due by your organisatio	n is now required. Please be advised that failure make p	ayment by the due date may result in a default assessment being issued with penalty a	nd interest.
If no tax is due as wages are below the thre	shold you are required to lodge a "NIL" return.		
If you have made payment within the last 24 Payroll Tax Payment Form to allow investig		nave previously made your Payroll Tax payment, please provide details of the amount a	nd date paid by completing the attached
If you are unable to make a payment please	e contact RevenueSA for advice.		
Should you have any queries please contact	t RevenueSA on the details below.		
Regards			
Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, T	axation Services, RevenueSA		

Department of Treasury & Finance t +81 8 8228 3750 e payrolltax@sa.gov.au w revenuesa.sa.gov.au

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References

References			
	Account:	WAKE CARPENTR PT LTD	Employee Responsible:
	Contact:		Reference:
E-Mail			
	Sent:	14.09.23 08:34:57 AUSSA	Direction: Culbound
	From:	payrollfax@sa.oov.au	
То			
	Subject:		
			OFFICIAL
Dear Sir/Madam			
Taxpayer Number: Taxpayer Name: WAKE CARPENTI	RY PTY LTD		
Payment of any tax due by your	organisation	n is now required. Please be advised that failure	make payment by the due date may result in a default assessment being issued with penalty and interest.
If no tax is due as wages are bel	low the thre	shold you are required to lodge a "NIL" return.	
If you have made payment within Payroll Tax Payment Form to a			, if you have previously made your Payroll Tax payment, please provide details of the amount and date paid by completing the attach
If you are unable to make a payr	nent please	contact RevenueSA for advice.	
Should you have any queries ple	ease contac	t RevenueSA on the details below.	
Regards			

Taxation Assistance Team Payroll Tax & Returns Based Stamp Duty, Taxation Services, RevenueSA

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