



Mr. Paul Davis

Our reference: SPR/HOB/TDMS/3776061
Contact officer: Pamela Cooke
Telephone: 13 10 20
Facsimile: (02) 60581074
Your reference:
E-Mail:

14 November 2003

Dear Mr Davis

SUPERANNUATION: SUPERANNUATION GUARANTEE (SG)

Thank you for your letter received by this office on the 22 September 2003 regarding your superannuation entitlements.

As per our phone conversation, when a company is trading under a Deed of Company Arrangement, the Deed Administrator determines the amount of superannuation entitlements owed to staff and then this information is passed on to the Tax Office. We then raise an assessment against the employer with the total amount payable including any nominal interest and administration components; this is known as the Superannuation Guarantee Charge (SGC).

When the Tax Office receives payment for the SGC, we send employees an SG voucher in the mail, which is sent by the employee to a nominated superannuation fund who will then organise for the money to be credited to the employees account. Alternatively the Tax Office can transfer this credit to a superannuation fund if a current fund for the employee can be identified.

Please phone the superannuation Infoline on 13 10 20 if you would like to discuss any matter raised in this letter.

Yours sincerely

A handwritten signature in cursive script, which appears to read 'Pamela Cooke', is written in black ink.

(Pamela Cooke)
Mark Jackson
DEPUTY COMMISSIONER OF TAXATION