

Welcome to the November issue of the Amos Insolvency Newsletter.

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ATO chases outstanding superannuation

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## **ATO issues letters to directors with overdue super guarantee obligations**

On 1 July 2012, changes were made to the tax and superannuation laws to reduce the scope for companies avoiding super guarantee liabilities.

On 9 October 2013, the ATO sent letters to directors of companies that have unpaid super guarantee amounts. **Some of these directors may be your clients.**

The letter explains the director's obligations and *personal risk* in relation to their company's super guarantee debt.

The letter encourages directors to ensure their company addresses the outstanding super guarantee debt either by paying it immediately or by establishing an agreed payment plan.

If these options are not available to your client, they should seek professional advice.

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### **Amos Insolvency can help.**

The Team at Amos Insolvency have over 40 years of combined experience in dealing with impaired financial situations.

Peter Amos would be pleased to assist in dealing with any issue involving a solvency crisis in your client's business.

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