***TAX/SUPER CERTIFICATION LETTER***

*[To be completed on accountant’s letterhead]*

[Date]

To: Macquarie Bank Limited

Level 25

345 Queen Street

BRISBANE QLD 4000

Dear <Sir/Madam>,

**Certification of Current Statutory Liabilities for [Client]**

This is to confirm that [accounting firm/company] have acted as tax agents / planners / advisers for [entity and/or individual names – list all if group] for the past [#] financial years.

As at [relevant date], we certify the following:

***DELETE AS APPLICABLE***

The most recent financial year for which full ATO tax assessments have been undertaken is [year]. [Client] has no taxation liabilities of any variety outstanding from this, or prior financial years;

The most recent Business Activity Statement submitted by [client] was for the period ended [date]. [Client] has no unremitted GST or PAYG liability relating to this period, or prior periods which have yet to be assessed by the ATO;

[Client] is not currently party to any ATO sanctioned repayment scheme, nor have they been party to any such scheme for the past 3 financial years;

[Client] is currently party to an ATO sanctioned repayment scheme, the details of which are as follows (please include a copy of the ATO arrangement):

|  |  |
| --- | --- |
| Current arrangement commenced on |  |
| Amount of assessed arrears at commencement of scheme | $ |
| Current amount of arrears outstanding | $ |
| Expected date of finalisation of current arrangement |  |
| Next ATO review date for current arrangement |  |

[Client] is up to date with their accounting for, and remittance of employee superannuation liabilities arising out of the Superannuation Guarantee Charge legislation.

***DELETE IF NOT APPLICABLE***

* We confirm that the corporate trustee does not operate in its own right and therefore has no statutory payment obligations to report.

In support of this certification, we enclose the following documents:

***DELETE AS APPLICABLE***

Company/Trust/Partnership - ATO ITA running balance statement evidencing most recent lodgement

Company/Trust/Partnership - ATO ICA running balance statement evidencing taxation debits/credits for the period covering [time period – minimum 6 months]

Yours faithfully

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **[Name]** |  | **[Name]** |
| **Principal/Partner** |  | **Principal/Partner** |