



MR CHRISTOPHER W LANGTON  
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**Our reference:** 7115644617958  
**Phone:** 13 10 20  
**Website:** [ato.gov.au/division293](http://ato.gov.au/division293)  
**TFN:** 350 457 043  
8 May 2020

## Additional tax on concessional contributions (Division 293) amended notice for 2018-19

Dear CHRISTOPHER

There is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are more than the \$250,000 threshold.

The additional tax previously calculated on your concessional super contributions has been amended.

### Why have we amended your additional tax

The amounts in your income tax return and the super contributions reported by your fund for the 2018-19 financial year have changed. This changes the calculation of additional tax we previously sent you on 14 April 2020.

### How much extra additional tax do you need to pay

Your additional tax for this notice is:

Increase in taxable super contributions	\$17,218.60
<b>Extra additional tax due and payable</b>	<b>\$2,582.80</b>
<b>Due date for payment</b>	<b>02 June 2020</b>
Your Payment Reference Number for this amount is:	5510 0350 4570 4396 11

### What you need to do now

The extra additional tax needs to be paid by the due date, see over the page for further details.

The extra amount is in addition to due and payable amounts we have previously advised you of. For full details of your accounts with us visit our website at [ato.gov.au/online services](http://ato.gov.au/online services), see the final page for further information.

#### HOW TO PAY

Your payment reference number (PRN) is: 551003504570439611

##### BPAY®



**Bill code:** 75556  
**Ref:** 551003504570439611

##### 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](http://www.bpay.com.au)

##### CREDIT OR DEBIT CARD

Pay online with your credit or debit card at [www.governmenteasypay.gov.au/PayATO](http://www.governmenteasypay.gov.au/PayATO)

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

A card payment fee applies.

For other payment options, visit [ato.gov.au/paymentoptions](http://ato.gov.au/paymentoptions)

##### RELEASE MONEY FROM SUPER

You can ask your fund to pay some or all of the amount from your existing super balance. To do this, access our online services through myGov and complete the Division 293 election form.

## Your payment options

There are two options for making a payment (your payment can be made using any combination of these):

1. Pay with your own money
2. Elect to release money from any of your existing super balances by completing a Division 293 election form online, instructions to do this are on the final page of this notice.

## Amended Division 293 tax notice of assessment

*Income Tax Assessment Act 1997 and Schedule 1 of the Taxation Administration Act 1953*

This is an amendment to your Division 293 tax assessment for the year ended 30 June 2019.

Your additional tax (Division 293 tax) is 15% of your taxable super contributions. Your taxable super contributions are only those Division 293 super contributions that are above the threshold.

Division 293 income (see below)		\$802,155.00	(a)
Division 293 super contributions (see below)		\$25,000.00	(b)
Combined income and super contributions	(a) + (b)	\$827,155.00	(c)
Less the Division 293 threshold		\$250,000.00	(d)
Amount above the threshold	(c) - (d)	\$577,155.00	(e)
Amended taxable super contributions	the lesser of (b) or (e)	\$25,000.00	(f)
Previous taxable super contributions		\$7,781.40	
<b>Increase in taxable super contributions</b>		<b>\$17,218.60</b>	
AMENDED ADDITIONAL TAX	(f) x 15%	\$3,750.00	
PREVIOUS ADDITIONAL TAX		\$1,167.20	
<b>EXTRA ADDITIONAL TAX</b>		<b>\$2,582.80</b>	

Yours sincerely  
**Melinda Smith**  
 Deputy Commissioner of Taxation

### (a) Division 293 income

Your Division 293 income is based on your taxable income and other information from your income tax return.

Taxable income	+	Rental property loss	=	<b>DIVISION 293 INCOME</b>
\$781,272		\$20,883		\$802,155

### (b) Division 293 super contributions

Your Division 293 super contributions are the total of all your concessional contributions, not including any that are taxed as excess concessional contributions.

#### Your concessional contributions

AON MASTER TRUST 84690	Employer contributions	\$7,781.40
LANGTON SUPERANNUATION FUND SMSF115307904070	Employer contributions	\$19,565.49
<b>Total concessional contributions</b>		<b>\$27,346.89</b>
Less excess concessional contributions		-\$2,346.89
<b>DIVISION 293 SUPER CONTRIBUTIONS</b>		<b>\$25,000.00</b>

### Avoid interest charges

- › You need to pay the due and payable amount by the due date to avoid paying interest charges.
- › Though your election form is valid for 60 days you still need to pay by the due date to avoid interest charges.

### Releasing money from super

To release money from any of your existing super balances you can access our ATO online services through myGov and complete the Division 293 election form before 7 July 2020.

When you complete the election form we will ask your nominated super fund(s) to release the amount you elected and send the money to us.

If you are not already registered with myGov visit our website at [ato.gov.au/onlineservices](https://ato.gov.au/onlineservices) to register.

You can also download the form via our website [ato.gov.au/div293electionform](https://ato.gov.au/div293electionform), or order the form via our website [ato.gov.au/onlineordering](https://ato.gov.au/onlineordering), and send it to us.

### Shortfall interest charge

Shortfall interest charge (SIC) applied on the extra additional tax due and payable from the time the additional tax would have been due, if it has been included in your original assessment, up until the issue of the amended assessment.

SIC has been calculated and imposed on your account. However, in this instance it has been reduced to nil because of your particular circumstances.

### View your online statement of account

To view your tax and super accounts online all you need is a myGov account linked to our ATO online services.

If you are not already registered with myGov visit our website at [ato.gov.au/onlineservices](https://ato.gov.au/onlineservices) to register.

If you have a tax agent, they can also view your tax and super accounts through the Tax Agent Portal.

### If you disagree

If you disagree with:

- › the income we have used, you will need to review your income tax return.
- › the contributions reported, contact your super fund.
- › the amount of your excess concessional contributions, your options are explained in your excess concessional contributions determination.
- › our assessment, you can lodge an objection. Visit [ato.gov.au/objections](https://ato.gov.au/objections) to find out more. If you do lodge an objection to the assessment you still need to pay the due and payable amount by the due date.

### Find out more

For more information about Division 293 tax:

- › visit [ato.gov.au/division293](https://ato.gov.au/division293)
- › phone us on **13 10 20** between 8:00am and 6:00pm, Monday to Friday.

Visit our website at [ato.gov.au/contactus](https://ato.gov.au/contactus) for more contact options.