[Insert DD Month YYYY]

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|  |

[Insert Client Name]

[Insert Client Position]

[Insert Company Name]

[Insert Client Address]

[Suburb State Post Code]

Dear [Insert Client Name]

**Re:** **Superannuation guarantee amnesty**

On 6 March 2020 the government introduced a superannuation guarantee (SG) amnesty (**the amnesty**). The amnesty allows employers to disclose and pay previously unpaid super guarantee charge (**SGC**), including nominal interest, that they owe their employees without incurring the administration component or Part 7 penalty. In addition, payments of SGC made to the Australian Taxation Office (**ATO**) after 24 May 2018 and before 7 September 2020 will be tax deductible.

The amnesty applies to SG shortfalls arising from 1 July 1992 to the March 2018 quarter.

This amnesty provides you with the opportunity to review your records and correct any errors. If the ATO identifies underpaid SG amounts for a quarter that was covered by the amnesty that you have not disclosed, then penalties and additional interest charges will apply. You will also not be able to claim a deduction for the SGC paid.

You must fulfil certain criteria to be eligible for the amnesty and lodge completed SG amnesty forms with the ATO before 7 September 2020.

If you require assistance in taking advantage of the amnesty and lodging the correct forms, please contact me on [insert contact details].

Yours faithfully

[Insert Name and Title]