[Insert DD Month YYYY]

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[Insert Client Name]

[Insert Client Position]

[Insert Company Name]

[Insert Client Address]

[Suburb State Postcode]

Dear [Insert Client Name]

**Re:** **PAYG annual amount update notice**

 **[OR]**

 **PAYG annual rate update notice**

We hereby enclose a notice that has been received from the Australian Taxation Office (ATO) in relation to your Pay As You Go (PAYG) Instalments. The details have been updated as of [insert date], as a result of the recent lodgement of your Income Tax Return for the [insert year] financial year. Please keep this notice for your records as it shows your PAYG [amount OR rate] and your payment cycle.

[FOR PAYGI AMOUNT] The ATO has calculated your PAYG amount as being $[insert dollar amount]. According to the ATO, you are an annual payer, and this means you only pay your PAYG amount once a year. This will be due for payment before we lodge your Income Tax Return, or by *[insert date]* of this year, whichever is earlier. The ATO will send out a payment advice slip to you closer to that time.

[OR]

[FOR PAYGI RATE] The ATO has calculated your PAYG Instalment rate as being [insert rate]%. According to the ATO, you are an annual payer, and this means you only pay your PAYG Instalment once a year. This will be due for payment before we lodge your Income Tax Return or by *[insert date]* of this year, whichever is earlier. The ATO will send out a payment advice slip to you closer to that time.

If you have further queries on any details contained in this letter or on any other matter, please feel free to contact us on [insert telephone number].

Yours faithfully

[Insert Name and Title]

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| Encl. |