

EXPOSURE-DRAFT

1 Inserts for
2 **Personal Liability for Corporate Fault**
3 **Reform Bill 2012: taxation laws**
4 **amendment**

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Schedule 1—Taxation laws amendment

Income Tax Assessment Act 1936

1 At the end of paragraph 252(1)(e)

Add:

Note: See section 252AA for alternative ways to give notices to, or serve documents on, a company (through its officers, attorneys or agents).

2 Paragraph 252(1)(j)

Repeal the paragraph.

3 After section 252A

Insert:

253 Notifying and serving companies

For the purposes of this Act, or a regulation under this Act, if the Commissioner thinks fit, a notice or process may be given to, or served on, a company by giving the notice to, or serving the process on:

- (a) a director, the secretary or another officer of the company; or
- (b) an attorney or agent of the company.

Note: See paragraph 252(1)(e) for alternative ways to serve documents on a company (through its public officer or someone else acting or appearing to act for the company).

Superannuation Guarantee (Administration) Act 1992

4 At the end of subsection 57(2)

Add:

Note: See section 57A for alternative ways to give notices to, or serve documents on, a company (through its officers, attorneys or agents).

5 Subsection 57(7)

Repeal the subsection.

6 After section 57

Insert:

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1 **57A Notifying and serving companies**

2 For the purposes of this Act, if the Commissioner thinks fit, a
3 notice or process may be given to, or served on, a company by
4 giving the notice to, or serving the process on:

- 5 (a) a director, the secretary or another officer of the company; or
6 (b) an attorney or agent of the company.

7 Note: See subsection 57(2) for alternative ways to serve documents on a
8 company (through its public officer or someone else acting or
9 appearing to act for the company).

10 ***Taxation Administration Act 1953***

11 **7 At the end of subsection 444-10(5) in Schedule 1**

12 Add:

13 Note: See section 444-15 for alternative ways to give notices to, or serve
14 documents on, a company (through its officers, attorneys or agents).

15 **8 Section 444-15 in Schedule 1**

16 Repeal the section, substitute:

17 **444-15 Notifying and serving companies**

18 For the purposes of an *indirect tax law, if the Commissioner
19 considers it appropriate, a notice or process may be given to, or
20 served on, a company by giving the notice to, or serving the
21 process on:

- 22 (a) a director, the secretary or another officer of the company; or
23 (b) an attorney or agent of the company.

24 Note: See subsection 444-10(5) for alternative ways to serve documents on a
25 company (through its public officer or someone else acting or
26 appearing to act for the company).