



MRS JANE C D'SOUZA
PO BOX 963
BALCATTA WA 6914

Tax period ending 30 June 2023
Tax file number 370 462 921
Date of issue 12 November 2024
Our reference 715 409 286 3898
Internet: www.ato.gov.au Phone enquiries: 13 28 61

Notice of amended assessment - year ended 30 June 2023

Income Tax Assessment Act 1936 and Income Tax Assessment Act 1997

We have reviewed some of the information reported in your income tax return for the period ending 30 June 2023 and have amended your assessment for that period.

Description	Debits \$	Credits \$
Your previous taxable income was \$202,220		
Your amended taxable income is \$219,948		
Tax on your taxable or net income	69,643.60	
Less non-refundable tax offsets		2,724.82
Less refundable tax offsets		66,918.78
Amended assessed tax payable	0.00	
Less tax offset refunds		22,681.96
Plus other liabilities, which may have changed	5,124.96	
Less Pay as you go (PAYG) credits and other entitlements		18,657.00
Result of this notice		36,214.00
Result of previous notice for the period		41,886.16 CR
Difference between this amended notice and your previous notice	5,672.16	
Plus Shortfall interest charge on this amended notice	0.00	
Outcome of this notice	5,672.16 DR	

Where any amount is not paid by the due date, General Interest Charge (GIC) accrues on the outstanding balance until the entire amount has been paid

Amount payable on this notice **\$5,672.16 DR**
Payment for this notice is due **06 December 2024**

David Allen
Deputy Commissioner of Taxation

Please keep this notice for future reference

Please see over for important information about your assessment

E00000-S00000-F00000

Australian Taxation Office

PAYMENT SLIP - 01
JANE C D'SOUZA

TFN 370 462 921/00551

Amount due **\$5,672.16**

Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936

PRN 551 00370 462 921 7001



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71092.101658-02-2022

IMPORTANT INFORMATION

Payment of tax

You must pay the amount shown on the front of this notice by the due date even if you have lodged a private ruling application, objection or amendment request. Interest charges will apply if you do not pay by the due date. If you cannot pay your tax on time, phone us on the numbers listed below to discuss your situation.

Date for payment of other amounts

The date for payment shown on this notice refers only to the balance of this assessment. If you owe us other amounts, the dates for payment of those amounts remain as previously notified.

If you disagree with your assessment

If you think this assessment is wrong, check all the details on this notice with those on your tax return. If you think there is a problem, phone us on the numbers listed below. You can write to us and object to the assessment if you still disagree with it. Objection forms and information about how to lodge an objection are available from our website at www.ato.gov.au/object or by phoning the numbers listed below. If you disagree with our decision on your objection you can apply for an independent, external review. When we give you our decision we will let you know if you can apply to the Administrative Appeals Tribunal for a review or appeal to the Federal Court.

We may amend your assessment

The law gives us time to review information you have given us. Generally, we have two years from the date of the income tax assessment, but in some cases we have longer. If we find the information you provided was not correct we may amend this assessment. More information is available at www.ato.gov.au/notices

Record keeping

You must keep the records, receipts and other documentation you have used to prepare your return. Generally you need to keep them for five years. More information about record keeping is available at www.ato.gov.au/notices

Keeping this notice of assessment for future reference

You should keep this notice as part of your taxation records as you may be asked to provide details from it when phoning us. This notice also contains a reference number required for lodging a future income tax return online.

Protecting your privacy when you phone us

If you phone us we need to know we are talking to the correct person before providing account information. We will ask you for details only you, or your authorised representative, would know. It will be helpful if you have your tax file number or Australian business number and a copy of this notice ready when you phone us.

Your rights and obligations

For information about your rights and obligations go to www.ato.gov.au/taxpayerscharter

How to contact us

For an explanation of this notice:

Individuals – phone us on **13 28 61** (8.00am – 6.00pm Monday to Friday)

Businesses – phone us on **13 28 66** (8.00am – 6.00pm Monday to Friday)

To make an arrangement to pay you can contact our automated self help 24 hours per day, seven days a week on **13 28 65**

If you do not speak English and need help from us phone the Translating and Interpreting Service on **13 14 50**

If you have a hearing or speech impairment phone the National Relay Service on **13 36 77**

HOW TO PAY

Your payment reference number (PRN) is: 551003704629217001

BPAY®



Billers code: 75556

Ref: 551003704629217001

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

CREDIT OR DEBIT CARD

Pay online with your credit or debit card using our secure online services.
A card payment fee applies.

For more info visit www.ato.gov.au/payonline

OTHER PAYMENT OPTIONS

For other payment options, visit www.ato.gov.au/paymentoptions

Notice of amended assessment – year ended 30 June 2023 (cont.) – detailed information

Income Tax Assessment Act 1936 and Income Tax Assessment Act 1997

This section details amounts listed on the front page of this notice:

Description	Debits \$	Credits \$
Non-refundable tax offsets total of \$2,724.82:		
Excess non-concessional contributions tax offset		2,660.00
Foreign income tax offsets		64.82
Refundable tax offsets total of \$89,600.74:		
Franking credit offset		89,600.74
Other liabilities total of \$5,124.96:		
Medicare levy	4,398.96	
Excess private health reduction or refund (rebate reduced)	726.00	
Pay as you go (PAYG) credits and other entitlements total of \$18,657.00:		
PAYG instalments (as notified in your activity statements)		18,657.00

Other information relevant to your assessment:

The Commissioner rounds down certain small amounts that may be owed by you or may be refunded to you. You may have transactions on your account where this has occurred.

As a result of your excess non-concessional contributions, the associated earnings amount of \$17,728 has been included in your assessable income. A non-refundable tax offset equal to 15% of your associated earnings amount has been applied.

Based on your income for surcharge purposes, your private health insurance rebate entitlement has been reduced by the amount shown under other liabilities on your notice. For more information on the private health insurance rebate, visit our website, www.ato.gov.au/privatehealthinsurance

Your taxable income includes \$6,702.00 capital gains.

Shortfall interest charge notified has already been reduced by \$11.14 because of your particular circumstances.

Shortfall interest charge has been calculated for the following period(s) for which you received a benefit for the item(s) adjusted in this assessment.

Shortfall amount	Period start date	Period end date
\$354.56	11 Jun 24	11 Nov 24

IMPORTANT INFORMATION (CONT.)

Explanation of terms used in your notice of assessment

Tax on taxable income

We calculate the amount of tax you pay on your taxable income. We work it out based on the information in your tax return. This amount may be nil.

Tax offsets

Tax offsets directly reduce the amount of tax you pay. They are not the same as deductions. Deductions are taken off your income before your tax is worked out. With a tax offset, we work out the tax due on your taxable income then reduce it by the total amount of your tax offsets.

Non-refundable tax offsets

Most tax offsets are non-refundable and generally can only reduce the amount of tax on your taxable income to zero. This means that if your non-refundable tax offsets are greater than your tax on your taxable income, you do not get a refund of the excess amount. Usually, you cannot transfer the excess or carry it forward to a later income year. It does not reduce your Medicare levy or Medicare levy surcharge unless specific legislation allows.

Refundable tax offsets and tax offset refunds

If you are entitled to any refundable tax offsets, they reduce the amount of tax on your taxable income. If the tax on your taxable income is reduced to zero and not all of your refundable tax offsets have been used up, the remaining amount will be shown at 'tax offset refunds'. This amount will be allocated against any outstanding liabilities, including Medicare.

PAYG credits and other entitlements

Includes any credits or interest entitlements that have been taken into account in working out your refund or amount owing. An example of these credits is any tax that was deducted by your employer or bank from payments they made to you during the financial year.