

# Failure of a Law Practice to Meet Tax and Superannuation Obligations

The Queensland Law Society Incorporated (we, us, our) is collecting the information on this form pursuant to our policy *Failure of a Law Practice to meet Tax and Superannuation Obligations – Suitability Matter* which is available on our website. The Society considers that a law practice failing to comply with its taxation and/or superannuation obligations are factors which increase the risk of default and is a suitability matter for the principal of the law practice. The information collected on this form will be recorded on our database and used by us in the performance of our regulatory functions under the *Legal Profession Act 2007*. The information will only be disclosed where authorised or required by law. View our Privacy Policy on our website for further information.

## To be completed by a principal of the law practice

### Practice details

Law practice name

Principal name

### Taxation obligations of the law practice

(i.e. to lodge statements and pay amount owing by the due date)

Failed to lodge BAS on time?

Yes\*  No

Failed to pay, by the due date, moneys owing to the ATO?

Yes<sup>^</sup>  No

<sup>^</sup>If yes, please attach the current Activity Statement showing the total amount outstanding/current balance.

\*If yes, please explain why:

Repayment plan or arrangements made to remedy the failure to comply?

Yes<sup>^</sup>  No

<sup>^</sup>If yes, please attach evidence of the plan and compliance with the plan or details the arrangements made to remedy the non-compliance. If the arrangement changes after you submit this form, please provide us with updated information.

### Superannuation obligations of the law practice

(obligation to pay the superannuation guarantee, lodge statements and to pay amounts outstanding by the due date)

Failed to pay the right amount of super contributions by the due date?

Yes<sup>^^</sup>  No

<sup>^</sup>Please attach Superannuation Guarantee Employer Statement showing current balance.

Failed to lodge a superannuation guarantee charge statement (SGC statement) and pay any shortfall, interest and administration fee by the due date?

Yes\*  No

\*If yes, please explain why:

Repayment plan or arrangements made to remedy the failure to comply?

Yes<sup>^</sup>  No

<sup>^</sup>If yes, please attach evidence of the plan and compliance with the plan or details the arrangements made to remedy the non-compliance. If the arrangement changes after you submit this form, please provide us with updated information.

### Director Penalty Notice or Direction to pay super guarantee charge (SGC)

Received?

Yes<sup>^</sup>  No

<sup>^</sup>If yes, please attach

### And I make this Notification believing the same to be true

Signature of Principal

Full name of Principal

Date (dd/mm/yyyy)

Please complete and return this form to –

Trust Account Investigations, Queensland Law Society, GPO Box 1785, Brisbane Qld 4001  
p 1300 367 757 | [managertai@qls.com.au](mailto:managertai@qls.com.au) | For more information visit [qls.com.au](http://qls.com.au) | ABN 33 423 389 441