

Text which has been moved or moderately altered appears in red. Added punctuation is in red **bold** in order to show up better. Text that is wrong or redundant appears in red, struck through with a line ~~line~~.

Where text appears in blue, this is only our suggested alternative and you must use your judgement whether the change still reflects your meaning or not. Explanations and comments appear in blue surrounded by square brackets [ ]. Your text referred to during comments appears in blue *italic*. Large chunks of suggested substitutions for your text appear during bracketed comments in *italic*.

Your heading needs to stand out, for example in **bold**, underline or CAPITALS. You refer to two completely separate issues, which should both be implied in the heading. We also suggest numbering your sections so that reference is easy. We have suggested headings for the two separate subjects of your letter. Headings provide clear pointers of what is to follow.

The structure of this letter needs changing. You appear to give the answer to the first question after you have discussed the second.

Always introduce all abbreviations the first time you use them by writing the title out in full and putting the abbreviation in brackets afterwards.

Numbers up to *ten* are written in words (except for dates, currency etc).

Be consistent in spelling style – you start with the British spelling *Organisation* so don't then use the American *Organization*.

Dear Sir

**Question about paying PIT** [Your heading needs changing, see our comment at the top. We suggest *Taxation issues*]

### 1. Non-payment of PIT

We refer to your email of the 24<sup>th</sup> ~~instant~~ of this month about **Personal Income Tax (PIT)** not withheld or paid on behalf of expatriate staff~~s~~. [Avoid archaic terms like *instant*. Remember that *staff* is a plural collective noun which never has *s* on the end] **The member of staff concerned is** on a seven month contract with XYZ Pte (the Organisation), with schooling, rent and private car paid for by ~~XYZ Pte the Organisation~~. [You have introduced this term so don't repeat the company's name] **PIT which was** has never **been** withheld and paid over to **the tax authorities (TA)**. You should be aware that there are ~~penalty~~ **penalties** for non payment of PIT amounting to 2%. [2% of what? Perhaps *2% of the unpaid tax per month overdue*. Your text consists of one long sentence, which is confusing and difficult to follow. We have broken your sentence up and made it more grammatical as well as clarifying your meaning. We presume your advice below the next paragraph actually belongs here:]

Our advice is to contact the TA and negotiate a self-assessed upfront payment in respect of the unpaid PIT. [Is this what you mean? Note that the noun is *advice*. Your word *advise* is the verb.]

## 2. Permanent establishment (PE) in Ruritania.

You requested ~~for~~ our advice on creation of a PE if a member of staff works in Ruritania ~~for~~ on a seven 7 month contract and returns ~~middleterm~~ midterm for 2 two weeks. A PE could be said to exist for the ~~Organization~~ Organisation if staffs work in Ruritania for more than 180 days in ~~twelve~~ a 12 months period and **all taxes due to TA**. [What do you mean by *due to TA*? Whose *TA*? The tax authorities in your own country or those in Ruritania? Surely you need to give more information about what constitutes a PE, for example the type of work staff of the Organisation may or may not engage in?]

~~Our advise is to contact TA and negotiate a self-assessed in front payment.~~ [Move this sentence up]

We trust ~~the above is sufficient~~ this answers ~~for~~ your needs. Contact Miss Hanover ~~at~~ on 820 9654 if you require further ~~meeting~~ information or would like a meeting. [Avoid *the above*, which is old-fashioned and imprecise.]

Yours ~~sincerely~~ faithfully [*Yours faithfully* when you have begun *Dear Sir*. Only put *Yours sincerely* when you have begun *Dear Name*]

CYRIL LEE  
Manager