

**From:** Ian Francis | MaxAccountability  
**Sent:** Tuesday, 29 July 2025 2:51 PM  
**To:** 'phoenixreferrals@ato.gov.au'  
**Cc:** 'tracey.haywood5@gmail.com'; 'rebekah.haywood97@gmail.com';  
'Jim.Chalmers.MP@aph.gov.au'; 'Stephen.Jones.MP@aph.gov.au';  
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'darcy.byrne@innerwest.nsw.gov.au'  
**Subject:** Request for Urgent Investigation, Prosecution, and Veil Piercing | MA-ATO-INV-WHITMARSH-2025-02  
**Attachments:** 20250729 - MaxAccountability\_Letter to ATO\_Ref-MA-ATO-INV-WHITMARSH-2025-02.pdf; Attachment 1 - SafeWork NSW v Paul Whitmarsh (No. 4) - NSW Caselaw.pdf; Attachment 2 - SafeWork NSW v Paul Whitmarsh (No.2) - NSW Caselaw.pdf; Attachment 3 - Letter to ASIC from MaxAccountability.org dated 28 July 2025.pdf; Attachment 4 - ASIC Extract - Current and historical company information for AWB WATERFRONT CONSTRUCTIONS PTY LTD - ACN 097 667 206.pdf; Attachment 5 - ASIC Extract - Roles and Relationship Details for AWB WATERFRONT CONSTRUCTIONS PTY LTD - ACN 097 667 206.pdf; Attachment 6 - ASIC Extract - Current & Historical Company Extract for AWB Contractors Pty Ltd ACN 102 299 409.pdf; Attachment 7 - Liquidator's Report to Creditors dated 27 February 2025.pdf; Attachment 8 - End of Administration Return - AWB Contractors Pty Ltd ACN 102 299 409.pdf; Attachment 9 - ASIC Insolvency Notice - Appointment of Liquidator for AWB Contractors Pty Ltd.pdf; Attachment 10 - ASIC Insolvency Notice - Appointment of Liquidator for ACN 101 989 075 Pty Ltd.pdf; Attachment 11 - NSW Parliament - AQON and Attachment A.pdf; Attachment 12 - ASIC Personal Name Extract - Paul Whitmarsh.pdf; Attachment 13 - ABN Current Details - 36 112 130 786 - The Trustee for PLW INVESTMENTS TRUST (AWB CONTRACTORS & AWB GROUP).pdf; Attachment 14 - PPSR Search Certificate - 6873538351650001 - PURSERS PTY LTD - VESSEL HIN AUWWA077410BS0.pdf; Attachment 15 - Current and historical company information - AWB WATERFRONT CONSTRUCTIONS PTY LTD - ACN 097 667 206.pdf; Attachment 16 - Roles and relationship extract - AWB WATERFRONT CONSTRUCTIONS PTY LTD - ACN 097 667 206.pdf; Attachment 17 - Change to company details - AWB WATERFRONT CONSTRUCTIONS PTY LTD - ACN 097 667 206.pdf; Attachment 18 - Notification of resolution - change of company name - AWB WATERFRONT CONSTRUCTIONS PTY LTD - ACN 097 667 206.pdf; Attachment 19 - Details of registration of corporations - AWB WATERFRONT CONSTRUCTIONS PTY LTD - ACN 097 667 206.pdf; Attachment 20 - SafeWork NSW v AWB Contractors Pty Ltd (In Liquidation) - NSW Caselaw.pdf; Attachment 21 - Relational Company Extract - PLW Investments Pty. Limited.pdf

**Importance:** High

**ATTN: Pheonix Taskforce | [phoenixreferrals@ato.gov.au](mailto:phoenixreferrals@ato.gov.au)**

To Whom It May Concern,

Please find attached formal correspondence dated 29 July 2025, submitted for attention of ATO's Pheonix Taskforce, regarding a request for Urgent Investigation, Prosecution, and Veil Piercing – Suspected Phoenix Activity, Director Misconduct, and Tax Evasion by Mr. Paul Whitmarsh.

We respectfully request an acknowledgement of receipt and, where possible, an indication of the anticipated timeline for ATO's preliminary review by **August 12, 2025**.

**Note:** All official responses, submissions, and correspondence are to be sent to [team@MaxAccountability.org](mailto:team@MaxAccountability.org) for prompt and proper handling.

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Kind Regards,  
[MaxAccountability.org](https://MaxAccountability.org)

Ian Francis  
Founder  
✉ [ian.francis@MaxAccountability.org](mailto:ian.francis@MaxAccountability.org)  
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*Advocating for transparency, accountability, and justice in workplace safety and industrial fatalities.*

# MaxAccountability.org

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## Our Mission

We exist to honour Max Haywood by demanding justice, exposing unsafe work practices, and driving real accountability.

## Our Vision

Companies and Directors are held accountable for their decisions and the lives they impact. Justice is not delayed, denied, or dodged.

## Our Action

We expose unsafe practices, pursue justice through legal and regulatory channels, and give voice to those silenced by fear or loss.

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29 July 2025

Phoenix Taskforce – Australian Taxation Office  
GPO Box 9990  
Canberra ACT 2601

By Email: [phoenixtaskforce@ato.gov.au](mailto:phoenixtaskforce@ato.gov.au)  
Our Reference: MA-ATO-INV-WHITMARSH-2025-02

**Subject:** Request for Urgent Investigation, Prosecution, and Veil Piercing – Suspected Phoenix Activity, Director Misconduct, and Tax Evasion by Mr. Paul Whitmarsh

To Whom It May Concern

I write to formally request that the Australian Taxation Office investigate Mr. Paul Whitmarsh and his associated entities for suspected phoenix activity and related tax offences, and, where evidence supports, initiate appropriate enforcement action and prosecution under the full scope of powers available to the ATO, including those exercised through the Phoenix Taskforce.

This request is submitted in the public interest and is supported by substantial documentary evidence of Mr. Whitmarsh's serious and repeated misconduct, including a criminal conviction, systemic insolvent trading, evasion of liabilities, and the coordinated use of related entities to continue materially the same business during and following liquidation. The facts are supported by court judgments, liquidator's findings, ASIC records, and parliamentary disclosures, all of which are appended to this submission.

## Background

Mr. Max Haywood was tragically killed in a workplace incident on 27 January 2021 while employed by AWB Contractors Pty Ltd (ACN 102 299 409). Both the company and its sole director, Mr. Paul Whitmarsh, were criminally convicted on 3 July 2025 and sentenced for breaches of Workplace Health & Safety (WHS) law. The company was fined \$765,000<sup>1</sup>, and Mr. Whitmarsh personally fined \$300,000<sup>2</sup> for his role.

Of material concern is that while the company was insolvent and under external administration, and before those prosecutions had concluded, new entities and business names were registered under the control of the same individual, Mr. Whitmarsh. These include entities

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<sup>1</sup> Attachment 20 - SafeWork NSW v AWB Contractors Pty Ltd (In Liquidation)

<sup>2</sup> Attachment 1 - SafeWork NSW v Paul Whitmarsh (No. 4)

**Please note:** A copy of this letter will be made publicly available on MaxAccountability.org, along with any official response(s) received from the primary addressee or a copied party. In the interest of transparency, if no response, preliminary or otherwise, is received within fourteen (14) days from the date of this correspondence, that fact will also be noted and published on the same platform.

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trading as 'AWB Group' and 'AWB Contractors' – names that are materially identical, if not functionally indistinguishable, from that of the liquidated entities. These registrations were made under ABN 36 112 130 786<sup>3</sup>, held by The Trustee for PLW Investments Trust. We further note that a PPSR security interest<sup>4</sup> for a vessel with HIN AUWWA077410BS0 was registered under an entity PLW INVESTMENTS PTY. LIMITED (ACN 086 048 928) during this period.

## Summary of Allegations and Legal Basis for Enforcement Action

Mr. Paul Whitmarsh, as sole director of AWB Contractors Pty Ltd (ACN 102 299 409), presided over its collapse in November 2024, leaving over \$4.7 million in unpaid debts, including tax obligations and employee entitlements. Immediately prior to liquidation, Mr. Whitmarsh reactivated a dormant company, AWB Racing Pty Ltd (ACN 097 667 206), renaming it AWB Waterfront Constructions Pty Ltd. This entity, operating from the same Rozelle site, continued materially the same business using the same assets, clients, and operations – constituting a calculated and deceptive continuation of trade.

On 30 October 2024, two business names – “AWB Contractors” and “AWB Group” – were registered under the PLW Investments Trust (ABN 36 112 130 786), despite AWB Contractors Pty Ltd being in terminal insolvency. These names are materially indistinguishable from the original company and appear to be used interchangeably, misleading stakeholders and the public into perceiving uninterrupted legitimacy. Compounding this, a PPSR registration shows a secured vessel asset registered under PLW Investments Pty Ltd (ACN 086 048 928), raising serious concerns of asset shielding and pre-insolvency transfer.

None of these entities, asset transfers, or operational continuities were reported as disclosed to liquidators, employees, or creditors, despite clear legal obligations to do so. ASIC records confirm that PLW Investments Pty Ltd holds interests across the collapsed and successor entities, with Mr. Whitmarsh exercising sole or dominant control. This failure to disclose related-party continuity appears to be a deliberate evasion of scrutiny and constitutes a potential breach of statutory duties.

The pattern of rebranding, asset concealment, and use of intertwined entities demonstrates clear hallmarks of phoenix activity. It is evident that the corporate form has been abused to defeat creditors, obscure liabilities, and mislead regulators.

In light of this, we respectfully submit that the corporate veil between AWB Contractors Pty Ltd, AWB Waterfront Constructions Pty Ltd, PLW Holdings Pty Ltd, PLW Investments Pty Ltd, Ficafa Pty Ltd, and the Trustee for PLW Investments Trust should be pierced. The grounds include:

- Common directorship and unified control across all entities.
- Continuity of operations, site, workforce, equipment, and customer base.
- Renaming and reactivation of dormant entities timed to bypass liquidation consequences.
- No legitimate commercial restructuring or separation of brand, function, or liabilities.
- Non-disclosure of associated entities to administrators and affected parties.

These actions likely breach multiple provisions, including:

- s596AB, Corporations Act 2001 – disposal of assets to defeat creditors;
- s588G, Corporations Act 2001 – insolvent trading;
- s590, Corporations Act 2001 – concealment of property or records;
- Taxation Administration Act 1953 – failure to remit PAYG, GST, and superannuation;

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<sup>3</sup> Attachment 13 - ABN Current Details – The Trustee for PLW INVESTMENTS TRUST (ABN 36 112 130 786)

<sup>4</sup> Attachment 14 - PPSR Search Certificate

- Criminal Code s135.1 – obtaining a financial advantage by deception.

## Conclusion

Mr. Whitmarsh's conduct demonstrates a clear pattern of serious and sustained corporate misconduct, including:

1. A criminal conviction for breaches of workplace health and safety laws resulting in the death of a worker.
2. Operating companies while insolvent over an extended period<sup>5</sup>.
3. Deliberately or recklessly continuing materially the same business under a near-identical entity or entities following liquidation.
4. Persistent regulatory non-compliance despite prior warnings and enforcement actions.

Should the ATO form even a preliminary view that the currently operating entities – including those under the PLW Investments Trust (ABN 36 112 130 786) – are materially a continuation or replication of the business previously convicted and liquidated, we submit that urgent consideration must be given to the immediate freezing of all associated assets, financial instruments, and accounts. This is necessary to preserve the public interest and ensure that no proceeds, profits, or assets are shielded or diverted until all legal action, outstanding taxation liabilities, regulatory penalties, court judgements and employee entitlements are fully resolved and discharged.

## Jurisdictional Referrals

If, during your investigation, conduct is uncovered that falls outside the ATO's jurisdiction – including, but not limited to, director-level dishonesty, deliberate financial concealment, or other acts potentially attracting criminal liability – we urge the ATO to immediately refer such matters to the appropriate law enforcement or regulatory authorities without hesitation. We expressly caution against the ATO forming any preliminary view that may predetermine the seriousness of such matters prior to referral. It is imperative that the agencies duly empowered to investigate criminal or corporate misconduct be afforded the opportunity to exercise their full discretion and authority without pre-emptive filtering.

## Closing

Considering the severity and breadth of these matters, I respectfully submit that this case warrants urgent investigation and, where appropriate, prosecution by the ATO. It is also submitted that piercing the corporate veil may be necessary to ensure that Mr. Whitmarsh is held personally accountable and to prevent further misuse of the corporate structure(s).

A copy of this correspondence is provided to the family of Mr. Max Haywood as is outlined in the relevant section.

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<sup>5</sup> Attachment 7 - Liquidator's Report to Creditors dated 27 February 2025

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I and the MaxAccountability.org team are available to assist further should ASIC require any additional documentation, evidence, or clarification.

Please note our disclosure policy on the first page regarding transparency and public reporting of correspondence with government agencies. This letter falls within that scope. Fourteen (14) days from the date of this letter is **12 August 2025**. We trust your department can provide at minimum an initial acknowledgement of receipt and an indicative timeline for review or update within this period.

Kindly direct replies to [team@MaxAccountability.org](mailto:team@MaxAccountability.org).

Yours sincerely,



Mr. Ian Francis  
Founder, MaxAccountability.org

Attachments:

The following documents are attached and submitted in support of this request:

Attachment 1: SafeWork NSW v Paul Whitmarsh (No. 4) – NSW District Court judgment confirming conviction for breach of WHS Act and \$300,000 fine following a workplace fatality.

Attachment 2: SafeWork NSW v Paul Whitmarsh (No. 2) – Procedural ruling confirming interrelated entities, corporate control and non-compliance with discovery.

Attachment 3: Letter to ASIC from MaxAccountability.org dated 28 July 2025 – summarising evidence of phoenix activity, breaches of s588G and s596AB, and requesting director disqualification.

Attachment 4: ASIC Extract – Current and Historical Company Information for AWB Waterfront Constructions Pty Ltd (ACN 097 667 206) – confirming name change from AWB Racing Pty Ltd and reactivation timeline.

Attachment 5: ASIC Extract – Roles and Relationship Details for AWB Waterfront Constructions Pty Ltd – confirming sole directorship and continuity of control by Mr. Paul Whitmarsh.

Attachment 6: ASIC Extract – Current and Historical Company Information for AWB Contractors Pty Ltd (ACN 102 299 409) – confirming liquidation and prior trading identity.

Attachment 7: Liquidator's Report to Creditors dated 27 February 2025 – details of unpaid liabilities, insolvent trading indicators, and likely breaches of director duties.

Attachment 8: End of Administration Return – AWB Contractors Pty Ltd – confirms cessation of trading and no dividend to creditors.

Attachment 9: ASIC Insolvency Notice – Appointment of Liquidator for AWB Contractors Pty Ltd – confirms the date of winding up commenced.

Attachment 10: ASIC Insolvency Notice – Appointment of Liquidator for ACN 101 989 075 Pty Ltd – further entity linked to Mr. Whitmarsh and broader pattern of winding up related companies.

Attachment 11: NSW Parliament – AQON and Attachment A – includes records of prior workplace complaints and awareness of safety issues at AWB Contractors prior to fatality.

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Attachment 12: ASIC Personal Name Extract – Paul Whitmarsh – confirms directorships, secretary roles, and shareholdings in active and liquidated companies, evidencing interrelated control structures and possible phoenixing behaviour.

Attachment 13: ABN Current Details – The Trustee for PLW INVESTMENTS TRUST (ABN 36 112 130 786) – confirms registration of the trust since 2000 and shows the business names "AWB Contractors" and "AWB GROUP" were registered under the trust on 30 October 2024.

Attachment 14: PPSR Search Certificate – PURSERS PTY LTD – confirms a security interest over a vessel (HIN AUWWA077410BS0) registered under the same trust entity as the re-formed "AWB Contractors", suggesting asset holding and concealment potential.

Attachment 15: ASIC Extract – Current and Historical Company Information for AWB WATERFRONT CONSTRUCTIONS PTY LTD – confirms company name change from AWB Racing Pty Ltd to AWB Waterfront Constructions Pty Ltd on 22 October 2024, after years of inactivity.

Attachment 16: ASIC Extract – Roles and Relationship Details for AWB WATERFRONT CONSTRUCTIONS PTY LTD – confirms that Mr. Paul Whitmarsh is the sole director and ultimate controller, aligning with other entities linked to him.

Attachment 17: ASIC Form 484 – Change to Company Details – confirms change of residential address for Paul Whitmarsh on 30 August 2022, linking him to the company prior to name reactivation and relaunch.

Attachment 18: ASIC Form 205A – Notification of Resolution – confirms formal resolution to change the company name from AWB Racing Pty Ltd to AWB Waterfront Constructions Pty Ltd on 22 October 2024.

Attachment 19: Certificate of Registration – Confirms incorporation of AWB Racing Pty Ltd (ACN 097 667 206) on 31 July 2001 and formal name change to AWB Waterfront Constructions Pty Ltd effective 22 October 2024.

Attachment 20: SafeWork NSW v AWB Contractors Pty Ltd (In Liquidation) – District Court ruling confirming conviction of the company over the death of Mr. Max Haywood and imposition of \$765,000 fine.

Attachment 21: ASIC Relational Company Extract – PLW INVESTMENTS PTY. LIMITED – confirms that PLW Investments holds shares in AWB Contractors Pty Ltd, AWB Waterfront Constructions Pty Ltd, and ACN 101 989 075 Pty Ltd, evidencing corporate linkage and common control structure.

## Copy to:

Mrs. Tracey Haywood  
Ms. Rebekah Haywood  
Dr Jim Chalmers MP  
Hon Stephen Jones MP  
Hon Tony Burke MP  
Hon Julie Collins MP  
Senator Katy Gallagher  
Senator David Pocock  
Senator Jacqui Lambie  
Hon Anthony Albanese MP  
Mr. Chris Savundra  
Mr. Josh Murray  
Fair Work Ombudsman  
Hon John Graham MLC  
Hon Sophie Cotsis MP  
Hon Anoulack Chanthivong MP  
Hon Daniel Mookhey MLC  
Hon Courtney Houssos MLC  
Kobi Shetty MP  
Cr Darcy Byrne

Wife of Max Haywood  
Daughter of Max Haywood  
Federal Treasurer  
Assistant Treasurer & Minister for Financial Services  
Minister for Employment and Workplace Relations  
Minister for Small Business  
Minister for Public Service & Minister for Women  
  
Prime Minister & Federal MP for Grayndler (Rozelle)  
Executive Director, Enforcement & Compliance – ASIC  
Secretary, Transport for NSW (TfNSW)  
Worker Protection Agency  
NSW Minister for Transport  
NSW Minister for Work Health and Safety  
NSW Minister for Fair Trading  
NSW Treasurer  
NSW Minister for Finance  
NSW Member for Balmain (Rozelle)  
Mayor – Inner West Council (Rozelle)

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