



**Australian Government**  
**Australian Taxation Office**

## **NOTICE OF DISQUALIFICATION – Diana Palermo**

### *Superannuation Industry (Supervision) Act 1993*

To:

Diana Palermo

EMBLETON WA 6062

I, Emma Rosenzweig, a delegate of the Commissioner of Taxation, give you notice as required by subsection 126A(6) of the Superannuation Industry (Supervision) Act 1993 (SISA), that I have disqualified you under subsections 126A(1) and 126A(3) of the SISA.

I've disqualified you as I'm satisfied that you've contravened the SISA on one or more occasions and the seriousness of the contraventions provides grounds for disqualifying you.

Furthermore, I've disqualified you as I'm satisfied that you aren't a fit and proper person to be a trustee or a responsible officer of a body corporate that is a trustee, of a superannuation entity for the purposes of the SISA. The disqualification takes effect on the day on which it is made.

Dated: 2 July 2024

**Emma Rosenzweig**  
Deputy Commissioner of Taxation  
Per Alison Webster

**Note 1:**

Under subsection 126A(7) of the SISA, details of this disqualification notice will be published in the *Commonwealth Government Notices Gazette*.

**Note 2:**

Under section 126K of the SISA, it is an offence for a disqualified person, who knows that he or she is a disqualified person, to be, or act as a:

- › trustee, investment manager or custodian of a superannuation entity
- › responsible officer or a body corporate that is a trustee, investment manager or custodian, of a superannuation entity

The maximum penalty for committing this offence is two years jail.

**Note 3:**

Under subsection 126A(5) of the SISA, we may revoke this disqualification on our own initiative or on your written application.

**Note 4:**

Under section 344 of the SISA, if you are affected by this decision and are not satisfied with it, you can ask the Commissioner to reconsider the decision. This request must be made in writing within 21 days of receiving notice of this decision and must give the reasons you think the decision is wrong.