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## Legislative Instrument

# Taxation Administration: Withholding Variation to Nil for Low Income Minors Legislative Instrument 2022

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I, Ben Kelly, Deputy Commissioner of Taxation, make this determination under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953* (the Act).

**Ben Kelly**

Deputy Commissioner of Taxation  
Policy, Analysis and Legislation  
Law Design and Practice

Dated: 3/8/2022

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### 1. Name of instrument

This determination is the *Taxation Administration: Withholding Variation to Nil for Low Income Minors Legislative Instrument 2022*.

### 2. Commencement

This instrument commences on 1 October 2022.

### 3. Application

This instrument applies to withholding payments made on or after 1 October 2022.

### 4. Determination

The amount required to be withheld from the following withholding payments is varied to nil:

- (1) Payments covered by Subdivisions 12-B (except section 12-55), 12-C or 12-D in Schedule 1 to the Act, where the payee:
  - (a) is an individual under 18 years of age at the time of payment,
  - (b) has not provided the payer with a tax file number (TFN) declaration that is in effect, and
  - (c) is to receive an amount which does not exceed:
    - (i) \$350 where the payer pays the payee on a weekly basis,
    - (ii) \$700 where the payer pays the payee on a fortnightly basis, or
    - (iii) \$1,517 where the payer pays the payee monthly.

- (2) Payments covered by section 12-190 in Subdivision 12-E of Schedule 1 to the Act, where:
- (a) the supplier is an individual under 18 years of age at the time of payment,
  - (b) the supplier does not quote an Australian business number (ABN) to the payer, and
  - (c) the amount paid to the supplier does not exceed \$350 per week.

## **5. Definitions**

Terms in this determination that are defined in the Act have the same meaning as in the Act.

Note Section 3AA of the Act provides that an expression in Schedule 1 to the Act has the same meaning as in the *Income Tax Assessment Act 1997*.

## **6. Repeal**

The instrument specified in Schedule 1 to this instrument is repealed.

# **Schedule 1**

*Taxation Administration Act 1953 – Variation of withholding for low income minors where no TFN or ABN provided* (F2012L00884)