Taxation Administration (Withholding Variation for Regular Gifts to Deductible Gift Recipients) Legislative Instrument 2027

I, Will Day, Deputy Commissioner of Taxation, make the following instrument.

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Will Day
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Taxation Administration (Withholding Variation for Regular Gifts to Deductible Gift Recipients) Legislative Instrument 2027*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3 Authority

This instrument is made under section 15-15 in Schedule 1 to the *Taxation Administration Act 1953*.

4 Definitions

Note: A number of expressions used in this instrument have the same meaning as in Schedule 1 to the Act. Expressions in Schedule 1 to the Act have the same meaning as in the *Income Tax Assessment Act 1997* (see section 3AA of the Act). The following expressions are relevantly defined in section 995-1 of the *Income Tax Assessment Act 1997*:

(a) deductible gift recipient;

(b) withholding payment.

In this instrument:

Act means the *Taxation Administration Act 1953*.

regular giving arrangement means an arrangement, between the payer and the payee of withholding payments, under which the payer makes regular gifts from those payments to one or more deductible gift recipients at the direction of the payee.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Variation of withholding for certain gifts to deductible gift recipients

(1) The amount that a payer must withhold from a withholding payment to a payee under Subdivision 12-B in Schedule 1 to the Act is varied in accordance with subsection (2), if:

(a) all or part of the payment is or will be made as a gift under a regular giving arrangement; and

(b) the payee has not advised the payer that they do not want a variation to the amount withheld from the payment.

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(2) The varied amount for the purposes of subsection (1) is the amount the payer would be required to withhold if the amount of the withholding payment were reduced by the total amount of all gifts made, or to be made, from that payment under a regular giving arrangement.

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Schedule 1—Repeals

PAYG Withholding Variation: Donations to deductible gift recipients

1 The whole of the instrument

Repeal the instrument

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