

<Variation 24 – Donations - Deductible Gift Recipient>

Commonwealth of Australia Gazette (No. S 251, 2 July 2002)

Australian Taxation Office

Taxation Administration Act 1953

Variation of amount required to be withheld

I, Megan Elizabeth Yong, Assistant Commissioner of Taxation, vary the amount required to be withheld as described below from withholding payments that are:

- covered by subdivision 12-B (Payments for work and services) of Schedule 1 to the *Taxation Administration Act 1953 (TAA 1953)*; and
- within the class of cases described below.

I make this variation of the amount required to be withheld under the power contained in section 15-15 of Schedule 1 to the *TAA 1953* to meet the special circumstances of that class of cases.

Class of cases

Payments covered by subdivision 12-B of Schedule 1 to the *TAA 1953*, where

- (i) part of the payment is paid, or is to be paid, as a donation to a ***deductible gift recipient*** specified or endorsed under Division 30 of *Income Tax Assessment Act 1997 (ITAA 1997)* by a payer;
- (ii) the donation is paid to the ***deductible gift recipient*** by the payer of the withholding payment at the direction of the payee;
- (iii) the donation is made under a regular planned giving arrangement; and
- (iv) the payee has not advised the payer that they do not want a variation to the amount withheld.

Amount Required to be withheld

In working out how much a payer is required to withhold under the withholding schedules (known as the PAYG tax tables), a payer may **disregard** so much of a withholding payment (covered by subdivision 12-B of Schedule 1 to the *TAA 1953*) that is paid to a ***deductible gift recipient*** by the payer on behalf of the payee.

A ***deductible gift recipient*** is defined in section 995-1 of the *ITAA 1997* to take its meaning from section 30-227 of the *ITAA 1997*.

Effective for payments made after 1 July 2002

This variation is effective for payments made on or after 1 July 2002.

Signed at Sydney, this 28th day of June 2002

Megan Yong
Assistant Commissioner of Taxation