


# ***TD 2000/49A - Addendum - Income tax: are payments made by members of a body corporate in respect of that membership subject to Pay As You Go withholding?***

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## Addendum

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### Taxation Determination

Income tax: are payments made by members of a body corporate in respect of that membership subject to Pay As You Go withholding?

This Addendum amends Taxation Determination TD 2000/49 to:

- change the reference to Miscellaneous Taxation Ruling MT 2000/1, which was withdrawn on 13 December 2006 and replaced by Miscellaneous Taxation Ruling MT 2006/1; and
- reflect the introduction of regulation 29-80.01 of A New Tax System (Goods and Services Tax) Regulations 1999. The effect of this regulation in relation to section 12-190 of Schedule 1 to the *Taxation Administration Act 1953* is that there is no requirement to withhold an amount from a payment where the payment, or total of all the payments, for a supply does not exceed \$75, exclusive of GST. This is an increase from \$50.

#### TD 2000/49 is amended as follows:

##### 1. Paragraph 4

Omit the second dot point; substitute:

- Miscellaneous Taxation Ruling MT 2006/1 which looks at the meaning of entity carrying on an enterprise for the purposes of entitlement to an ABN.

##### 2. Paragraph 6

Omit '\$55'; substitute '\$82.50'.

##### 3. Related rulings

Omit 'MT 2000/1;'; substitute 'MT 2006/1'.

Paragraphs 1 and 3 of this Addendum apply on and from 13 December 2006.

Paragraph 2 of this Addendum applies on and from 1 July 2007.

# TD 2000/49

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## Commissioner of Taxation

1 August 2007

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### ATO references

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