

TD 2001/10A - Addendum - Income tax: is the payer of a payment which is subject to Pay As You Go withholding required to give the recipient of the payment a payment summary and a copy of that payment summary?

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Addendum

Taxation Determination

Income tax: is the payer of a payment which is subject to Pay As You Go withholding required to give the recipient of the payment a payment summary and a copy of that payment summary?

This Addendum amends Taxation Determination TD 2001/10 to reflect changes to the requirements for a payer entity to give the recipient of a payment a payment summary and a copy of that payment summary where the payment is covered under:

- Subdivision 12-B of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) (except sections 12-55 and 12-60);
- Subdivision 12-C of Schedule 1 to the TAA 1953 (except section 12-85); or
- Subdivision 12-D of Schedule 1 to the TAA 1953.

All of these payments are reported on the *PAYG payment summary – individual non-business* (NAT 0046).

TD 2001/10 is amended as follows:

1. Paragraph 1

Omit 'paragraph 4 below'; substitute 'paragraphs 4 and 4A of this Determination'.

2. Paragraph 4

After the paragraph insert:

- 4A. Where the payer has made a PAYG withholding from:
- a payment for works and services (under Subdivision 12-B of Schedule 1 to the TAA 1953) except where there is a voluntary agreement to withhold (under section 12-55) or the payment is made under a labour hire arrangement or is specified by the regulations (under section 12-60);
 - a retirement payment or annuity (under Subdivision 12-C of Schedule 1 to the TAA 1953) except for eligible termination payments (under section 12-85); or

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- a benefit or compensation payment (under Subdivision 12-D of Schedule 1 to the TAA 1953),

the Commissioner has exempted the payer from the requirement to provide the recipient of the payment with a duplicate copy of the original payment summary. The Commissioner has granted the exemption under the power contained in section 16-180 of Schedule 1 to the TAA 1953 having regard to the special circumstances of this class of cases. A copy of the notice of exemption to this effect was registered on the Federal Register of Legislative Instruments on 30 April 2007. The exemption is effective from 1 May 2007 and applies to payment summaries given on or after that date.

3. Paragraph 5

Omit 'paragraph 4'; substitute 'paragraphs 4 and 4A of this Determination'.

4. Legislative references

Insert:

TAA 1953 Sch 1 Subdiv 12-B
TAA 1953 Sch 1 12-55
TAA 1953 Sch 1 12-60
TAA 1953 Sch 1 Subdiv 12-C
TAA 1953 Sch 1 12-85
TAA 1953 Sch 1 Subdiv 12-D

This Addendum applies on and from 1 May 2007.

Commissioner of Taxation

4 July 2007

ATO references

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