

## Australian Taxation Office

### Taxation Administration Act 1953

#### Notice of Variation – Legislative Instrument

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I, Erin Kathleen Holland, Deputy Commissioner of Taxation, notify that I have varied the amount to be withheld from payments made by external administrators that are:

- covered by Subdivisions 12-35, 12-85 and 12-90 of Schedule 1 to the *Taxation Administration Act 1953*; and
- within the class of cases described below,

to an amount equal to 31.5% of the total payment.

I make this variation under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

**Effective for payments made on or after 1 July 2005.**

#### **Class of cases**

Payments which include amounts paid as:

1. back payment of wages, including unpaid amounts of leave already taken (and including underpayment of wages over any period) that were accrued prior to the date on which the administrator was appointed
2. unused annual leave for employees
3. payment in lieu of notice
4. redundancy pay for employees and
5. long service leave for employees.

An external administrator is a liquidator, receiver, receiver and manager, voluntary administrator (appointed under the *Corporations Act 2001*) or an administrator of a deed of company arrangement.

Signed at ...17:00, this the 13th day of May 2005.



Erin Holland  
Deputy Commissioner of Taxation