



Australian Government
Australian Taxation Office

**PAYG withholding – special tax table for payments
to individuals performing work or services in the
Joint Petroleum Development Area (JPDA) as
defined in the Timor Sea Treaty**

I, Raelene Susan Vivian, Deputy Commissioner of Taxation, make this instrument under section 15-25 of Schedule 1 to the *Taxation Administration Act 1953*.

Dated: 29 August 2005

Signed by Raelene Vivian
Deputy Commissioner of Taxation

1. Name of Instrument

This instrument is the *PAYG withholding – special tax tables for payments to individuals performing work or services in the Joint Petroleum Development Area (JPDA) as defined in the Timor Sea Treaty*.

2. Commencement

This instrument commences on 1 October 2005.

3. Purpose

Withholding schedules specify the formulas and procedures to be used for working out the amount required to be withheld by an entity from a withholding payment covered by Subdivision 12-B of Schedule 1 of the *Taxation Administration Act 1953*.

4. Withholding Schedule

Schedule: 23

NAT Number: 7288-08.2005.

Title: Special tax tables for payments to individuals performing work or services in the Joint Petroleum Development Area (JPDA) as defined in the Timor Sea Treaty,

has effect from 1 October 2005.



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5. Revocation of current schedule

The current tax table – *Pay as you go (PAYG) withholding – special tax tables for payments to individuals performing work or services in the Joint Petroleum Development Area (JPDA) as defined in the Timor Sea Treaty done at Dili on 20 May 2002 (NAT 7288-6.2004)* is revoked.