

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, Geoffrey Robinson, Deputy Commissioner of Taxation, make this instrument under section 15-25 of Schedule 1 to the *Taxation Administration Act 1953*.

Dated: 10 October 2006

Geoffrey Robinson Deputy Commissioner of Taxation

#### 1. Name of Instrument

This instrument is the 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.

#### 2. Commencement

This instrument commences on 1 January 2007.

#### 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:	7288-10.2006
Title:	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,



has effect from 1 January 2007.

### 5. **Revocation of current withholding schedule**

The previous version of this withholding schedule, as listed below, is to be withdrawn:

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.