



Australian Government

Australian Taxation Office

## **Taxation Administration Act 1953**

### **Pay as you go withholding**

#### **Taxation Administration Act Special tax table - Joint Petroleum Development Area Withholding Schedule – Legislative instrument**

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I, Erin Kathleen Holland, Deputy Commissioner of Taxation, make this instrument under section 15-25 of Schedule 1 to the *Taxation Administration Act 1953*.

This legislative instrument will revoke Legislative Instrument No. F2006L03348 registered on the 13<sup>th</sup> day of October 2006.

Dated this 5th day of February 2009

A handwritten signature in black ink, appearing to read 'Erin Holland'.

Erin Holland  
Deputy Commissioner of Taxation

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#### **Commencement**

This instrument commences on 15 February 2009.

#### **Purpose**

- (1) Withholding schedules specify the amounts, 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, 12-C or 12-D of Schedule 1 to the *Taxation Administration Act 1953*.
- (2) The withholding schedule in this instrument is made for the purposes of collecting income tax and Medicare levy.

#### **Withholding Schedule**

Schedule: 23

NAT Number: 7288-02.2009.

Title: Special tax table - Joint Petroleum Development Area

has effect from 15 February 2009.

**Revocation of current withholding schedules**

The current tax table – *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or services in the Joint Petroleum Development Area (JPDA) as defined in the Timor Sea Treaty* (NAT 7288-10.2006) is withdrawn.