



Australian Government

Australian Taxation Office

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### Taxation Administration Act 1953

### Pay as you go withholding

## Taxation Administration Act Withholding Schedules 2009 – 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*.

Signed on the 21<sup>st</sup> day of May 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 1 July 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 schedules in this instrument are made for the purposes of collecting income tax, Medicare levy and amounts of liabilities to the Commonwealth under the *Higher Education Funding Act 1988*, the *Higher Education Support Act 2003*, the *Social Security Act 1991* and the *Student Assistance Act 1973*.

### Withholding Schedules

Each of the withholding schedules listed in the following table, has effect:

<b>Schedule number</b>	<b>NAT number</b>	<b>Title</b>
1	1004-05.2009	Statement of formulas for calculating amounts to be withheld
2	1005-05.2009	Weekly tax table Incorporating Medicare levy with and without leave loading
3	1006-05.2009	Fortnightly tax table Incorporating Medicare levy with and without leave loading
4	1007-05.2009	Monthly tax table Incorporating Medicare levy with and without leave loading
5	1008-05.2009	Weekly tax table with no and half Medicare levy Including weekly table for Medicare levy adjustment – half levy
6	1010-05.2009	Medicare levy adjustment weekly tax table
7	1011-05.2009	Medicare levy adjustment fortnightly tax table
8	1012-05.2009	Medicare levy adjustment monthly tax table
9	1023-05.2009	Tax table for actors, variety artists and other entertainers
10	1024-05.2009	Tax table for daily and casual workers Incorporating Medicare levy, including statement of formulas
11	2173-05.2009	Higher Education Loan Program (HELP) weekly tax table Including statement of formulas
12	2185-05.2009	Higher Education Loan Program (HELP) fortnightly tax table Including statement of formulas
13	2186-05.2009	Higher Education Loan Program (HELP) monthly tax table Including statement of formulas
14	2335-05.2009	Statement of formulas for calculating Higher Education Loan Program (HELP) component Including coefficients for calculating weekly withholding amounts incorporating HELP component
15	2446-05.2009	Statement of formulas for calculating withholding amounts for members of the Defence Force
16	3305-05.2009	Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component Including coefficients for calculating weekly withholding amounts incorporating SFSS

		component
17	3306-05.2009	Student Financial Supplement Scheme (SFSS) weekly tax table Including statement of formulas
18	3307-05.2009	Student Financial Supplement Scheme (SFSS) fortnightly tax table Including statement of formulas
19	3308-05.2009	Student Financial Supplement Scheme (SFSS) monthly tax table Including statement of formulas
20	3479-05.2009	Quarterly tax table Incorporating Medicare levy with and without leave loading
21	3539-05.2009	Coefficients for calculating weekly withholding amounts Incorporating Student Financial Supplement Scheme (SFSS) component and Higher Education Loan Program (HELP) component
22	4466-05.2009	Tax table for senior Australians
28	3351-05.2009	Tax table for unused leave payments on termination of employment
31	3350-05.2009	Tax table for annuities
32	70980-05.2009	Tax table for employment termination payments
33	70981-05.2009	Tax table for superannuation lump sums

### Revocation of current withholding schedules

The following withholding schedules are to be withdrawn:

Schedule number	NAT number	Title
1	1004-05.2008	Statement of formulas for calculating amounts to be withheld
2	1005-05.2008	Weekly tax table Incorporating Medicare levy with and without leave loading
3	1006-05.2008	Fortnightly tax table Incorporating Medicare levy with and without leave loading
4	1007-05.2008	Monthly tax table Incorporating Medicare levy with and without leave loading
5	1008-05.2008	Weekly tax table with no and half Medicare levy Including weekly table for Medicare levy adjustment – half levy

6	1010-05.2008	Medicare levy adjustment weekly tax table
7	1011-05.2008	Medicare levy adjustment fortnightly tax table
8	1012-05.2008	Medicare levy adjustment monthly tax table
9	1023-05.2008	Special tax table for actors, variety artists and other entertainers
10	1024-05.2008	Special daily rates tax table Incorporating Medicare levy, including statement of formulas
11	2173-05.2008	Higher Education Loan Programme (HELP) weekly tax table Including statement of formulas
12	2185-05.2008	Higher Education Loan Programme (HELP) fortnightly tax table Including statement of formulas
13	2186-05.2008	Higher Education Loan Programme (HELP) monthly tax table Including statement of formulas
14	2335-05.2008	Statement of formulas for calculating Higher Education Loan Programme (HELP) component Including coefficients for calculating weekly withholding amounts incorporating HELP component
15	2446-05.2008	Statement of formulas for calculating withholding amounts for members of the Defence Force
16	3305-05.2008	Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component Including coefficients for calculating weekly withholding amounts incorporating SFSS component
17	3306-05.2008	Student Financial Supplement Scheme (SFSS) weekly tax table Including statement of formulas
18	3307-05.2008	Student Financial Supplement Scheme (SFSS) fortnightly tax table Including statement of formulas
19	3308-05.2008	Student Financial Supplement Scheme (SFSS) monthly tax table Including statement of formulas
20	3479-05.2008	Quarterly tax table Incorporating Medicare levy with and without leave loading

21	3539-05.2008	Coefficients for calculating weekly withholding amounts Incorporating Student Financial Supplement Scheme (SFSS) component and Higher Education Loan Programme (HELP) component
22	4466-05.2008	Special tax table for aged pensioners and low income aged persons (senior Australians)
28	3351-05.2008	Tax table for unused leave payments on termination of employment
31	3350-05.2008	Tax table for non-superannuation income streams
32	70980-05.2008	Tax table for employment termination payments
33	70981-05.2008	Tax table for superannuation lump sums
	2571-10.2000	Special Tax Table for Individuals in the Shearing Industry covered by the Shearing Contractors Association of Australia and West Australian Shearing Contractors Association. Incorporating Medicare Levy and Individual Statement of Formulas