



Australian Taxation Office

Taxation Administration Act 1953

Pay as you go withholding

Taxation Administration Act 1953 - Tax table for back payments, commissions, bonuses and similar payments – Legislative Instrument

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 revokes Legislative Instrument No. F2012L01068 registered on the 24th May 2012.

Signed on the 5 April 2013

Erin Holland
Deputy Commissioner of Taxation

Commencement

This instrument commences on 1 July 2013.

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, 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 Schedule

Schedule: 30

NAT Number: 3348-03.2013.

Title: Tax table for back payments, commissions, bonuses and similar payments