

## Notice 2

### Payment Summaries - Exemptions

Commonwealth of Australia Gazette  
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#### Pay As You Go (PAYG) Withholding

#### **Notice of exempting a class of entities from giving payment summary**

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I, Michael Joseph Carmody, Commissioner of Taxation, notify under section 16-180 of Schedule 1 to the *Taxation Administration Act 1953* that I have exempted the class of entities described below, from the specific requirement under sections 16-155, 16-160 or 16-167 of Schedule 1 to the *Taxation Administration Act 1953* to give the recipient a “copy” of the payment summary required to be provided under those sections. This exemption only applies to withholding payments covered under the provisions of Subdivisions 12-E (Payments where TFN or ABN not quoted) and 12-F (Dividend, interest and royalty payments) of Schedule 1 to the *Taxation Administration Act 1953*.

Entities in the class described below are thereby only required to provide the recipient with the original payment summary in accordance with sections 16-155, 16-160 or 16-167 of Schedule 1 to the *Taxation Administration Act 1953*.

#### **Effective for payment summaries given on or after the date of this notice**

This exemption applies to payment summaries given on or after the date of this notice.

#### **Class of cases**

The exemption from providing a duplicate copy of the payment summary applies only to entities who are required under sections 16-155, 16-160 or 16-167 of Schedule 1 to the *Taxation Administration Act 1953* to issue a payment summary (and a copy of it) to the recipient of a withholding payment under the provisions of Subdivisions 12-E and 12-F of Schedule 1 to the *Taxation Administration Act 1953*.

Signed at Canberra, this 11<sup>th</sup> day of October 2000.

Michael Carmody  
Commissioner of Taxation