



Australian Government
Australian Taxation Office

Taxation Administration Act 1953

Pay As You Go (PAYG) Withholding

Payment summary deferral - Employment termination and departing Australia superannuation payments

I, Erin Kathleen Holland, Deputy Commissioner of Taxation, defer the due date to give a copy of a payment summary to the Commissioner under section 16-165 (1) (b) and section 16-166 (b) of Schedule 1 to the *Taxation Administration Act 1953*. The due date is varied to 14 August following the financial year in which the payment was made.

This variation is made under section 388-55 of Schedule 1 to the *Taxation Administration Act 1953*.

This legislative instrument revokes Legislative Instrument No. F2006B11584 registered on the 16th November 2006

Commencement

This instrument commences on the day after registration on the Federal Register of Legislative Instruments.

Signed on 2 March 2012

Erin Holland
Deputy Commissioner of Taxation