Variation 2

Variation - Ansett

[Please note this variation does not apply to payments after 31 January 2002. Click for current variation]

Commonwealth of Australia Gazette No. S 414, 4 October 2001

Pay As You Go (PAYG) Withholding

Variation of amount required to be withheld

- I, Michael Joseph Carmody, Commissioner of Taxation, vary the amount required to be withheld from withholding payments that are:
- covered by section 12-35, Division 12 of Schedule 1 to the Taxation Administration Act 1953;
 and
- within the class of cases described below.

The rate of withholding is varied to that applied under the tax tables for individuals who have claimed the tax free threshold.

I make this variation of the amount required to be withheld under the power contained in section 15-15 of Schedule 1 to the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

Effective for payments made on or after date of gazettal to 31st of January 2002, and whilst Ansett is under voluntary administration.

Class of cases

The class of cases consists of those cases where all of the following conditions are satisfied:

- 1. An entity pays amounts to an individual as an employee who is also an employee of Ansett;
- 2. The individual has made a signed statement to the entity stating that the entity is their principal source of income;
- 3. The individual has claimed the tax free threshold with Ansett; and
- 4. The individual has provided the entity with a Tax File Number Declaration Form quoting their Tax File Number.

This variation is not effective if any of the above criteria are not satisfied or Ansett ceases to be under voluntary administration.

Signed at Canberra, this 3rd day of October 2001.

Michael Carmody Commissioner of Taxation