

# Variation 4

## Variation - Under 18's and no TFN declaration (Revoked)

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### Pay As You Go (PAYG) Withholding

#### Variation of amount required to be withheld

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I, Michael Joseph Carmody, Commissioner of Taxation, vary to nil the amount required to be withheld from withholding payments that are:

- covered by Subdivision 12-B (except section 12-55), 12C or 12D in Schedule 1 to the *Taxation Administration Act 1953*; and
- within the class of cases described below.

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 1 July 2000

This variation applies to payments made on or after 1 July 2000.

#### Class of cases

The class of cases consists of those cases where all of the following 3 conditions are satisfied:

1. An entity pays amounts to an individual who is under 18 years of age;
2. The individual has not provided the entity with a TFN declaration that is in effect;
3. The amounts paid by the entity to the individual do not exceed:
  - where the entity pays the individual weekly: \$112; or
  - where the entity pays the individual fortnightly: \$225; or
  - where the entity pays the individual monthly: \$489.

The threshold amounts apply whether or not the individual is entitled to annual leave loading.

Signed at Canberra, this 28<sup>th</sup> day of June 2000.

Michael Carmody  
Commissioner of Taxation