

Variation 7

Variation - Office holders

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Australian Taxation Office

Taxation Administration Act 1953

Notice of Variation of Rate of Withholding

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

- covered by section 12-40 or section 12-45 of Schedule 1 of the *Taxation Administration Act 1953*; and
- within the class of cases described below.

I have made this variation of the rate of withholding under the power contained in section 15-15, Schedule 1 of the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

I have exempted entities from the requirement to issue payment summaries under section 16-155 and 16-160 for payments that are:

- covered by section 12-40 or section 12-45 of Schedule 1 of the *Taxation Administration Act 1953*; and
- within the class of cases described below.

I have made this exemption from giving payment summaries under the power contained in section 16-180 of Schedule 1 of the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

Effective for payments made after 1 July 2000

This variation is effective for payments made on or after 1 July 2000.

Class of cases

A payment to an individual (a partner in a partnership or a director or employee of another entity) appointed as a director, member of a committee of management of a company, or an office holder, who is required to remit those payments to another entity (the partnership or the other entity).

Signed at Canberra, this 19th day of December 2000.

Michael Carmody
Commissioner of Taxation