

# Variation 10

## Variation - Body Corporates

Commonwealth of Australia Gazette  
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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 section 12-190 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

Any payment to a body corporate of residential or commercial property made by a member of that body corporate in respect of

1. body corporate levies;
2. access fees to inspect books of account, insurance policies, rolls, minutes etc; or
3. fees payable to the body corporate for the collection of rents from the common property.

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

Michael Carmody  
Commissioner of Taxation