

# Variation 13

## Variation – Religious Practitioners

[Note: this variation is no longer valid for payments made after 31 December 2001  
Click  for current variation]

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### Pay As You Go (PAYG) Withholding

#### Variation of rate of withholding

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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 of Schedule 1 to the *Tax Administration Act 1953 (TAA 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 from 1 July 2000 to 31 December 2000

This variation applies to payments made from 1 July 2000 to 31 December 2000.

### Class of cases

Any payment to a religious practitioner for performing any:

1. pastoral duties; and
2. other duties directly related to the practice, study, teaching or propagation of religious beliefs.

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

Michael Carmody  
Commissioner of Taxation