

Variation 14

Variation – Religious Practitioners

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Pay As You Go (PAYG) Withholding

Notice of variation of amount required to be withheld

I, Murray Boyd Crowe, Assistant 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 *TAA 1953* to meet the special circumstances of that class of cases.

Effective for payments made from 1 July 2001 to 30 June 2002

This variation applies to payments made from 1 July 2001 to 30 June 2002.

Class of cases

Any payment to a religious practitioner for performing any:

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

Signed at Canberra, this 20th day of June 2001.

Murray Crowe
Assistant Commissioner of Taxation