

## ***Variation 24 -***

<Variation 24 – Donations - Deductible Gift Recipient>

Commonwealth of Australia Gazette (No. S 251, 2 July 2002)

Australian Taxation Office

Taxation Administration Act 1953

**Variation of amount required to be withheld**

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I, Megan Elizabeth Yong, Assistant Commissioner of Taxation, vary the amount required to be withheld as described below from withholding payments that are:

- covered by subdivision 12-B (Payments for work and services) of Schedule 1 to the *Taxation 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.

**Class of cases**

Payments covered by subdivision 12-B of Schedule 1 to the *TAA 1953*, where

- (i) part of the payment is paid, or is to be paid, as a donation to a **deductible gift recipient** specified or endorsed under Division 30 of *Income Tax Assessment Act 1997 (ITAA 1997)* by a payer;
- (ii) the donation is paid to the **deductible gift recipient** by the payer of the withholding payment at the direction of the payee;
- (iii) the donation is made under a regular planned giving arrangement; and
- (iv) the payee has not advised the payer that they do not want a variation to the amount withheld.

**Amount Required to be withheld**

In working out how much a payer is required to withhold under the withholding schedules (known as the PAYG tax tables), a payer may **disregard** so much of a withholding payment (covered by subdivision 12-B of Schedule 1 to the *TAA 1953*) that is paid to a **deductible gift recipient** by the payer on behalf of the payee.

A **deductible gift recipient** is defined in section 995-1 of the *ITAA 1997* to take its meaning from section 30-227 of the *ITAA 1997*.

**Effective for payments made after 1 July 2002**

This variation is effective for payments made on or after 1 July 2002.

Signed at Sydney, this 28<sup>th</sup> day of June 2002

Megan Yong  
Assistant Commissioner of Taxation