

<Variation 32 – Community Development Employment Projects (CDEP)>

Commonwealth of Australia Gazette (No. GN 37, 15 September 2004)

Australian Taxation Office

Taxation Administration Act 1953

Notice of Variation

I, John Michael Becker, Assistant Commissioner of Taxation, notify that I have varied under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953* the amount to be withheld from payments that are:

- covered by Subdivisions 12B or 12D of Schedule 1 to the *Taxation Administration Act 1953*; and
- within the class of cases described below.

The amount of withholding is varied to the amount calculated using the rules set down in NAT 12005, PAYG withholding guide – a guide for payers participating in Community Development Projects (CDEP).

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 November 2004.

Class of cases

Payments which include amounts paid:

1. as a wage to a participant in a project under the Community Development Employment Projects (CDEP) program from the wages component of a grant made under the program,
2. by way of a benefit under Part 3.15A of the *Social Security Act 1991* (CDEP Scheme Participant Supplement) and
3. as top up payments associated with these payments.

Signed at Canberra, this 8th day September 2004

John Michael Becker

Assistant Commissioner of Taxation