



**Australian Government**  
**Australian Taxation Office**

**Taxation Administration Act 1953**

**Pay As You Go (PAYG) Withholding**

**Variation of withholding for low income minors where no TFN or ABN provided**

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I, Erin Kathleen Holland, Deputy Commissioner of Taxation, vary to nil the amount required to be withheld from withholding payments that are:

1. Covered by Subdivision 12-B (except section 12-55), 12C or 12D in Schedule 1 to the *Taxation Administration Act 1953* and the payee:
  - is an individual who is under 18 years of age at the time of payment, and
  - has not provided the payer with a TFN declaration that is in effect, and
  - is to receive an amount which does not exceed:
    - \$350 where the payer pays the payee weekly or
    - \$700 where the payer pays the payee fortnightly or
    - \$1,517 where the payer pays the payee monthly.

Or

2. Covered by section 12-190 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953); and the supplier:
  - is an individual who is under 18 years of age at the time of payment, and
  - does not quote an Australian Business Number (ABN) to the payer and
  - the amount does not exceed \$350 per week for the period.

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.

This instrument also revokes *PAYG withholding variation – Under 18 years of age and no Tax File Number declared* (Instrument No: F2006B00403) registered on 21<sup>st</sup> February 2006 and *PAYG withholding variation – Under 18 years of age and no ABN* (Instrument No: F2006B00230) registered on 6<sup>th</sup> February 2006.

**Commencement**

This variation applies to payments made on or after 1<sup>st</sup> July 2012.

Signed on

A handwritten signature in black ink, appearing to read 'Erin Holland', written in a cursive style.

Erin Holland  
Deputy Commissioner of Taxation