



Legislative Instrument

PAYG Withholding Variation: Donations to deductible gift recipients

I, Steve Vesperman, Deputy Commissioner of Taxation, make this variation under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953*.

Steve Vesperman

Deputy Commissioner of Taxation

Dated: 29 March 2016

1. Name of instrument

This instrument is the *PAYG Withholding Variation: Donations to deductible gift recipients*.

2. Effective dates

This instrument commences on 1 April 2016 and will be withdrawn on 31 October 2016.

3. Repealing of existing instrument

This legislative instrument repeals and replaces legislative instrument *PAYG Withholding Variation: Donations to deductible gift recipients* (F2006B00300), registered on 10 February 2006.

4. Application

This instrument applies to payments covered by subdivision 12-B of Schedule 1 to the *Taxation Administration Act 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* 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.

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

5. Amount to be withheld

The amount to be withheld from payments covered by this instrument is varied as follows:

When working out the amount to withhold a payer reduces the gross payment by the amount paid by the payer to a **deductible gift recipient** on behalf of the payee.