Variation 45 -

Australian Government

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This instrument commences on 1 April 2016 and will be withdrawn on 31 October 2016.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

