



Legislative Instrument

PAYG Withholding Variation: Body Corporate

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

Matthew Bambrick

Acting Deputy Commissioner of Taxation

Dated: 5 October 2016

1. Name of instrument

This instrument is the *PAYG Withholding Variation: Body Corporate*.

2. Commencement

This instrument commences on the day after its registration on the Federal Register of Legislative Instruments.

3. Repealing of existing instrument

This legislative instrument repeals and replaces legislative instrument *PAYG Withholding Variation: Body corporates* (F2016L00440), registered on 30 March 2016.

4. Application

This instrument applies to any payment covered by section 12-190 in Schedule 1 to the *Taxation Administration Act 1953* to a body corporate of residential or commercial property made by a member of that body corporate in respect of:

- (i) body corporate levies;
- (ii) access fees to inspect books of account, insurance policies, rolls, minutes etc; or
- (iii) fees payable to the body corporate for the collection of rents from the common property.

5. Determination

The amount to be withheld from payments covered by this instrument is varied to nil.