

## ***Variation 54 -***



Australian Government

Australian Taxation Office

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## Legislative Instrument

# PAYG Withholding Variation: Donations to deductible gift recipients

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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

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#### **1. Name of instrument**

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

#### **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: Donations to deductible gift recipients* (F2016L00439), registered on 30 March 2016.

#### **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.