



Australian Government

Australian Taxation Office

Legislative Instrument

PAYG Withholding Variation: Donations to deductible gift recipients

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: 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.