



Legislative Instrument

PAYG Withholding Variation: Certain superannuation beneficiaries who have not quoted a tax file number

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

Deputy Commissioner of Taxation

Dated: 7 September 2017

1. Name of instrument

This instrument is the *PAYG Withholding Variation: Certain superannuation beneficiaries who have not quoted a tax file number*.

2. Commencement

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

3. Repealing of existing instrument

This legislative instrument repeals and replaces legislative instrument *Variation to the rate of withholding for certain superannuation beneficiaries who have not quoted a tax file number* (F2007L02031), registered on 28 June 2007.

4. Application

This instrument applies to payments covered by section 12-80 or subsection 12-85(a) of Schedule 1 to the *Taxation Administration Act 1953*, where the payee has not provided the payer with a tax file number declaration that has effect under Division 3 of Part VA of the *Income Tax Assessment Act 1936*.

5. Amount to be withheld

The amount to withhold is varied to nil for that portion of the payment which is non-assessable non-exempt income of the payee.