

## ***Variation 7 -***

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### Variation - Office holders

Commonwealth of Australia Gazette  
No. S 676, 28 December 2000

Australian Taxation Office

Taxation Administration Act 1953

#### Notice of Variation of Rate of Withholding

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I, Michael Joseph Carmody, Commissioner of Taxation, have varied to nil the amount required to be withheld from withholding payments that are:

- covered by section 12-40 or section 12-45 of Schedule 1 of the *Taxation Administration Act 1953*; and
- within the class of cases described below.

I have made this variation of the rate of withholding under the power contained in section 15-15, Schedule 1 of the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

I have exempted entities from the requirement to issue payment summaries under section 16-155 and 16-160 for payments that are:

- covered by section 12-40 or section 12-45 of Schedule 1 of the *Taxation Administration Act 1953*; and
- within the class of cases described below.

I have made this exemption from giving payment summaries under the power contained in section 16-180 of Schedule 1 of the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

#### **Effective for payments made after 1 July 2000**

This variation is effective for payments made on or after 1 July 2000.

#### **Class of cases**

A payment to an individual (a partner in a partnership or a director or employee of another entity) appointed as a director, member of a committee of management of a company, or an office holder, who is required to remit those payments to another entity (the partnership or the other entity).

Signed at Canberra, this 19<sup>th</sup> day of December 2000.

Michael Carmody  
Commissioner of Taxation