



**Australian Government**  
**Australian Taxation Office**

**Taxation Administration Act 1953**

**Pay As You Go (PAYG) Withholding**

**Notice of exemption from providing payment summaries to passbook account holders**

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I, Erin Kathleen Holland, Deputy Commissioner of Taxation, pursuant to section 16-180 of Schedule 1 to the *Taxation Administration Act 1953* do hereby exempt entities from the requirement to issue a payment summary under section 16-155 of Schedule 1 to the *Taxation Administration Act 1953*, in respect of Subdivision 12-E (Payments where TFN or ABN not quoted) or 12-F (Dividend, interest and royalty payments) withholding amount made on a passbook savings account, unless specifically requested by the recipient/payee.

Payers are therefore not required to provide passbook savings account holders with a payment summary where they have withheld amounts from payments in accordance with Subdivision 12-E or 12-F, unless specifically requested to do so.

**Commencement**

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

Signed on 30 November 2012

Erin Holland  
Deputy Commissioner of Taxation