



---

---

## Legislative Instrument

---

---

# PAYG Withholding Variation: Body Corporate

---

---

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: Body Corporate*.

**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: Body corporates* (F2016L00440), registered on 30 March 2016.

**4. Application**

This instrument applies to any payment covered by section 12-190 in Schedule 1 to the *Taxation Administration Act 1953* to a body corporate of residential or commercial property made by a member of that body corporate in respect of:

- (i) body corporate levies;
- (ii) access fees to inspect books of account, insurance policies, rolls, minutes etc; or
- (iii) fees payable to the body corporate for the collection of rents from the common property.

**5. Determination**

The amount to be withheld from payments covered by this instrument is varied to nil.