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*.

1. **Commencement**

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

1. **Repealing of existing instrument**

This legislative instrument repeals and replaces legislative instrument *PAYG Withholding Variation: Body corporates* (F2016L00440), registered on 30 March 2016.

1. **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:

1. body corporate levies;
2. access fees to inspect books of account, insurance policies, rolls, minutes etc; or
3. fees payable to the body corporate for the collection of rents from the common property.
4. **Determination**

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