

Summary of withholding payments		
Item	Withholding payment	Section
1	A payment of salary etc. to an employee	12-35
2	A payment of remuneration to the director of a company	12-40
3	A payment of salary etc. to an office holder (e.g. a member of the Defence Force)	12-45
3A	a payment to a * religious practitioner	12-47
4	A return to work payment to an individual	12-50
5	A payment that is covered by a voluntary agreement	12-55
6	A payment under a labour hire arrangement or a payment specified by regulations	12-60
7	A * superannuation income stream or an annuity	12-80
8	A * superannuation lump sum or a payment for termination of employment	12-85
9	An unused leave payment	12-90
10	A social security or similar payment (e.g. old age pension)	12-110
11	A Commonwealth education or training payment	12-115
12	A compensation, sickness or accident payment	12-120
13	A payment arising from an investment where the recipient does not quote its tax file number, or in some cases, its ABN	12-140
14	Investor becoming presently entitled to income of a unit trust	12-145
14A	A trustee of a closely held trust distributing an amount from the trust income to a beneficiary, where the beneficiary does not quote its tax file number	12-175
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15	A payment for a supply where the recipient of the payment does not quote its ABN	12-190
16	A dividend payment to an overseas person	12-210
17	A dividend payment received for a foreign resident	12-215
18	An interest payment to an overseas person	12-245
19	An interest payment received for a foreign resident	12-250
20	An interest payment derived by a lender in carrying on business through overseas permanent establishment	12-255
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22B	A payment (of a kind set out in the regulations) to a foreign resident	12-315
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26	A payment by a * custodian or other entity	12-390

As for exceptions with regards withholding payments, the *Taxation Administration Act 1953 (Cth)* includes these provisions:

- **Exempt income of recipient**

(1) An entity need not withhold an amount under section 12-35, 12-40, 12-45, 12-47, 12-50, 12-55, 12-60, 12-80, 12-85, 12-90, 12-120 or 12-190 from a payment if the whole of the payment is \* exempt income of the entity receiving the payment.

- **Non-assessable non-exempt income of recipient**

(1A) An entity need not withhold an amount under Subdivision 12-B, Subdivision 12-C or section 12-120 or 12-190 from a payment if the whole of the payment is not assessable income and is not \* exempt income of the entity receiving the payment.

- **Living-away-from-home allowance benefit**

(2) In working out how much to withhold under section 12-35, 12-40, 12-45, 12-47, 12-115, 12-120, 12-315 or 12-317 from a payment, disregard so much of the payment as is a living-away-from-home allowance benefit as defined by section 136 of the *Fringe Benefits Tax Assessment Act 1986 (Cth)*.

- **Expense payment benefit**

(3) In working out how much to withhold under section 12-35, 12-40, 12-45, 12-47, 12-115, 12-120, 12-315 or 12-317 from a payment, disregard so much of the payment as:

(a) is an expense payment benefit as defined by section 136 of the *Fringe Benefits Tax Assessment Act 1986 (Cth)*; and

(b) is not an exempt benefit under section 22 of that Act (about reimbursement of car expenses on the basis of distance travelled).

- **Capped defined benefit income stream**

(4) This section does not apply in relation to a payment if the whole of the payment is a \* superannuation income stream benefit that is paid from a \* capped defined benefit income stream.

Note: For withholding amounts from a superannuation income stream, see section 12-80.

- **12-5 What to do if more than one provision requires a withholding**

(1) If more than one provision in this Division covers a payment, only one amount is to be withheld from the payment.

(2) The provision to apply is the one that is most specific to the circumstances of the payment. However, this general rule is subject to the specific rules in the table, and the specific rule in [subsection](#) (3).