



---

---

## Legislative Instrument

# PAYG WITHHOLDING VARIATION: Variation of amount to be withheld from indigenous artists when an ABN is not provided

---

---

I, Michael Ingersoll, Deputy Commissioner of Taxation, make this determination under:

- section 15-15 of Schedule 1 to the *Taxation Administration Act 1953*, and
- section 16-180 of Schedule 1 of the *Taxation Administration Act 1953*.

**Michael Ingersoll**

Deputy Commissioner of Taxation

9 March 2016

---

**1. Name of instrument**

This determination is the '*PAYG Withholding Variation: Variation of amount to be withheld from indigenous artists when an ABN is not provided*'.

**2. Commencement**

This instrument commences on 1 April 2016.

**3. Repealing of existing instrument**

This legislative instrument repeals legislative instrument:

- PAYG Withholding Variation: Indigenous Artists - F2006B00477, registered on 6 March 2006.

**4. Application**

This instrument applies to payments made to indigenous artists for artistic works where the artist:

- works or lives in zone A (ordinary or special) and
- does not quote an Australian Business Number (ABN).

Artistic works include the following:

- Graphic work, photography, sculpture, painting or collage;
- A work of artistic craftsmanship; and

- The performance or presentation by a person, or the participation by a person in a musical performance, play, dance, entertainment, display, exhibition or similar activity of a cultural nature.

**5. Amount to be withheld**

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

**6. Payment summaries**

An entity is exempted under section 16-180 of Schedule 1 to the Taxation Administration Act 1953 from the requirement to issue payment summaries under section 16-167 of Schedule 1 for payments that are covered by this instrument.