



Australian Government

Australian Taxation Office

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## Legislative Instrument

# PAYG Withholding Variation: Performing Artists

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I, Steve Vesperman, Deputy Commissioner of Taxation, make this variation under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953*.

**Steve Vesperman**

Deputy Commissioner of Taxation

Dated: 29 March 2016

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### 1. Name of instrument

This instrument is the *PAYG Withholding Variation: Performing Artists*.

### 2. Effective dates

This instrument commences on 1 April 2016 and will be withdrawn on 31 October 2016.

### 3. Repealing of existing instrument

This legislative instrument repeals and replaces legislative instrument *PAYG Withholding Variation: Performing Artists* (F2005B03114), registered on 14 October 2005.

### 4. Application

This instrument applies to payments that are covered by section 12-35 or subsection 12-60(2) in Schedule 1 to the *Taxation Administration Act 1953* and of a kind covered by regulation 44(1)(c) of the *Taxation Administration Regulations 1976*, and within the class of cases described below.

#### Class of cases

Payments made under a contract to an individual engaged as a performing artist to perform in a promotional activity that is:

- (i.) conducted in the presence of an audience, or
- (ii.) intended to be communicated to an audience by print or electronic media, or
- (iii.) for a film or tape, or
- (iv.) for a television or radio broadcast, and

where the individual has provided the payer with a Tax file number declaration form quoting their tax file number.

Expressions referred to above under the heading 'Class of cases' have the same meaning as in regulation 44 of the *Taxation Administration Regulations 1976*.

**5. Amount to be withheld**

The amount to be withheld from payments covered by this instrument is varied to an amount equal to 20% of the relevant payment