



Taxation Administration (Withholding Variation for Certain Payments to US Resident Entertainers Including Athletes) Legislative Instrument 2024

I, Ben Kelly, Deputy Commissioner of Taxation, make the following legislative instrument.

Dated 19 August 2024

Ben Kelly
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Taxation Administration (Withholding Variation for Certain Payments to US Resident Entertainers Including Athletes) Legislative Instrument 2024*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under sections 15-15 and 16-180 in Schedule 1 to the Act.

4 Definitions

Note: A number of expressions used in this instrument have the same meaning as in Schedule 1 to the Act. Expressions in Schedule 1 to the Act have the same meaning as in the *Income Tax Assessment Act 1997* (see section 3AA of the Act). The following expressions are relevantly defined in section 995-1 of the *Income Tax Assessment Act 1997*:

- (a) income year;
- (b) financial year;
- (c) payment summary;
- (d) withholding payment.

In this instrument:

Act means the *Taxation Administration Act 1953*.

Australia and US international tax agreement means the “United States convention”, as defined in section 3AAA of the *International Tax Agreements Act 1953*.

Note: The text of this agreement is set out in Australian Treaty Series 1983 No. 16 ([1983] ATS 16).

entertainer has the same meaning as in Article 17 of the Australia and US international tax agreement.

Note: Entertainer includes theatrical, motion picture, radio or television artistes, musicians and athletes.

US means the United States of America.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Withholding variation

The amount a payer must withhold from a withholding payment to a payee covered by paragraph (1) of Article 17 of the Australia and US international tax agreement is varied to nil, where:

- (a) the payee is an entertainer who is a resident of the US;
- (b) the payment is for activities the payee undertakes in Australia as an entertainer; and
- (c) the sum of all the payments described in paragraph 6(b) does not exceed 10,000 US dollars, or its equivalent in Australian dollars, for the income year concerned.

7 Payment summary exemption

A payer is not required to give a payment summary in respect of withholding payments to a payee in a financial year where they have not withheld any amount from those payments because of the operation of this instrument.

Schedule 1—Repeals

*Taxation Administration Act 1953 – Pay as you go withholding –
Variation to remove the requirement to withhold from
payments for certain US resident entertainers and sport
persons*

1 The whole of the instrument

Repeal the instrument