


TD 94/D74 - Income tax: is a salaried newsreader who presents news bulletins on television or radio a 'performer' for the purposes of Division 16A of the Income Tax Assessment Act 1936 (the Act)?

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Draft Taxation Determination

Income tax: is a salaried newsreader who presents news bulletins on television or radio a 'performer' for the purposes of Division 16A of the *Income Tax Assessment Act 1936* (the Act)?

1. Yes. A salaried newsreader who presents news bulletins on television or radio is a 'performer' for the purposes of Division 16A of the Act.
2. The term 'performer' is defined by Subsection 158B(1) of the Act. Under the first limb of the definition, a 'performer' (commonly referred to in the entertainment industry as a performing artist) means a person who performs or presents music, a play, dance, an entertainment, an address, a display, a promotional activity, an exhibition, or any similar activity in the presence of an audience. Under the second limb of the definition, a 'performer' means a person who performs or appears on film, tape, disc or on television or radio.
3. A salaried newsreader who reads news bulletins on television or radio is not, in general, engaged in activities within the performing arts field specified in the first limb of the definition of 'performer'. However, the fact that such a person performs in television or radio broadcasts is sufficient to bring him/her within the second limb of the definition of 'performer'.

Example:

Ms A is employed as a newsreader by a television station. Her duties involve the preparation of news stories for news bulletins and the reading of these and other news stories in on-air news broadcasts. Because Ms A's duties involve her appearance in television broadcasts, she is a 'performer' by virtue of the second limb of the definition of 'performer'.

Commissioner of Taxation
07/07/94

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: performer; newsreaders; television and radio broadcasts; income averaging

Legislative Ref: ITAA Div 16A; ITAA 158B(1)

Case Ref:

ATO Ref: