



Taxation Administration (Withholding Variation for Payments to Indigenous Artists who do not Quote an ABN) Legislative Instrument 2026

I, Will Day, Deputy Commissioner of Taxation, make the following legislative instrument.

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Will Day **DRAFT ONLY—NOT FOR SIGNATURE**
Deputy Commissioner of Taxation

Contents

1 Name	1
2 Commencement	1
3 Authority	1
4 Definitions	1
5 Schedules.....	2
6 Withholding Variation.....	2

Schedule 1—Repeals **3**

<i>PAYG Withholding Variation: Variation of amount to be withheld from Indigenous artists when an ABN is not provided</i>	3
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Draft

1 Name

This instrument is the *Taxation Administration (Withholding Variation for Payments to Indigenous Artists who do not Quote an ABN) Legislative Instrument 2026*.

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Note: This table relates only to the provisions of this instrument as originally made.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 section 15-15 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 ITAA 1997 (see section 3AA of the Act). The following expressions are relevantly defined in section 995-1 of the ITAA 1997:

- (a) ABN;
- (b) Indigenous person;
- (c) supply.

In this instrument:

Act means the *Taxation Administration Act 1953*.

artistic works include:

- (a) graphic work, photography, sculpture, painting or collage;
- (b) a work of artistic craftsmanship; and
- (c) 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.

ITAA 1997 means the *Income Tax Assessment Act 1997*.

Zone A has the meaning given by Schedule 2 of the *Income Tax Assessment Act 1936*.

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 that an entity must withhold under section 12-190 in Schedule 1 to the Act from a payment it makes to an Indigenous person for a supply of artistic works is varied to nil where the person:

- (a) works or lives in Zone A; and
- (b) does not quote an ABN in relation to that supply.

Note: Where the amount required to be withheld from a payment under section 12-190 in Schedule 1 to the Act is varied to nil, the payer is exempt from giving a payment summary under subsection 16-167(1) in Schedule 1 to the Act in respect of that payment.

Schedule 1—Repeals

PAYG Withholding Variation: Variation of amount to be withheld from Indigenous artists when an ABN is not provided

1 The whole of the instrument

Repeal the instrument

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