



Taxation Administration (Withholding Variation for Payments to Indigenous Artists who do not Quote an ABN) Legislative Instrument 2026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

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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This instrument is the *Taxation Administration (Withholding Variation for Payments to Indigenous Artists who do not Quote an ABN) Legislative Instrument 2026*.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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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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