



Taxation Administration Act

Variation to the rate of withholding for certain foreign resident staff that provide support to those engaged in entertainment activities

I, Erin Kathleen Holland, Deputy Commissioner of Taxation, make this instrument under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953*.

Dated: 30 August 2007

Erin Holland

Deputy Commissioner of Taxation

1 Name of instrument

This instrument is the *Taxation Administration Act - variation to the rate of withholding for certain foreign resident staff that provide support to those engaged in entertainment activities*.

2 Commencement

This instrument commences on 14 September 2007.

3 Purpose

This variation ensures that withholding is not required from payments made to foreign resident support staff from certain countries in relation to entertainment activities. As a result of the relevant international tax agreements these amounts will not be subject to income tax in Australia, in the circumstances described.

4 Variation to the rate of withholding

This instrument varies to nil the amount required to be withheld from withholding payments which:

- are covered by section 12-315 or 12-190 of Schedule 1 to the *Taxation Administration Act 1953*
- relate to entertainment activities carried on in Australia, and
- are made to support staff (within the meaning of sub regulation 44B(4)(b) of the *Taxation Administration Regulations 1976*) who are:
 - (i) residents of a country with which Australia has an international tax agreement, and
 - (ii) present in Australia for a period not exceeding 183 days in the financial year.