

Notice 10 – Performing Artists

Commonwealth of Australia Gazette (No. GN8, 27 February 2002)

Australian Taxation Office

Taxation Administration Act 1953

Notice exempting a class of entities from giving an annual payment summary

I, Murray Boyd Crowe, Assistant Commissioner of Taxation, under section 16-180 of Schedule 1 to the *Taxation Administration Act 1953* exempt the class of entities outlined below from the requirement to issue an annual payment summary under section 16-155 of Schedule 1 to the *Taxation Administration Act 1953*. This exemption only applies to payments subject to withholding under subsection 12-60(2) of Schedule 1 to the *Taxation Administration Act 1953* of a kind covered by regulation 44(1)(c) of the *Taxation Administration Regulations 1976*.

Effective for payments made on or after 1 April 2002

This variation applies to payments made on or after 1 April 2002.

Class of cases

This exemption from providing an annual payment summary applies only to entities who are required under section 16-155 of Schedule 1 to the *Taxation Administration Act 1953* to issue a payment summary to a recipient of a withholding payment under subsection 12-60(2) of Schedule 1 to the *Taxation Administration Act 1953* of a kind covered by regulation 44(1)(c) of the *Taxation Administration Regulations 1976* where:

- the payment is made under a contract to an individual engaged as a performing artist to perform in a promotional activity that is:
 - (i) conducted in the presence of an audience; or
 - (ii) intended to be communicated to an audience by print or electronic media; or
 - (iii) for a film or tape; or
 - (iv) for a television or radio broadcast; AND
- the entity has issued a payment summary, that complies with the form and content requirements of subdivision 16-C of Schedule 1 to the *Taxation Administration Act 1953*, to the individual who is a performing artist at the time each individual payment is made to the individual throughout a financial year.

Expressions referred to above under the heading "Class of cases" have the same meaning as in regulation 44 of *Taxation Administration Regulations 1976*.

Signed at Canberra, this 21st day of February 2002

Murray Crowe

Assistant Commissioner of Taxation