





Variation 9

Variation – no ABN withholding and under 18's, indigenous artists and input taxed supplies

[Note: this variation is no longer valid for payments made after 30 June 2001.
Click  for current variation for under 18's
Click  for current variation for indigenous artists
Click  for current variation for financial supplies
Input taxed supplies are now covered by the exception to no ABN withholding in
 paragraph 12-190 (4)(d) of Schedule 1 to the Taxation Administration Act 1953]

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Pay As You Go (PAYG) Withholding

Variation of Rate of Withholding

I, Michael Joseph Carmody, Commissioner of Taxation, vary to nil the amount required to be withheld from withholding payments that are

- covered by section 12-190, Schedule 1 of the *Taxation Administration Act 1953*; and
- within the class of cases described below.

I make this variation of the amount required to be withheld under the power contained in section 15-15, Schedule 1 of the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

Effective for payments made between 1 July 2000 and 30 June 2001

This variation is effective from 1 July 2000 to 30 June 2001 for payments made on or after 1 July 2000 where all or part of a *supply to which the payment relates is made after that date.

[*as defined in section 9-10 of the *A New Tax System (Goods and Services Act) 1999 (GST Act 1999)*]

Class of cases

1. Any payments made to individuals under the age of 18 (eighteen) years where the payment
 - (i) does not exceed \$120 per week; and
 - (ii) the supplier does not quote an Australian Business Number (ABN) to the payer.
2. Any payment to an indigenous artist for artistic works where the indigenous artist has income from art activities of less than \$10 000 per annum;
 - (i) qualifies for a Special Zone A rebate; and
 - (ii) does not quote an ABN to the payer.

3. Any payment where the supplier has not quoted an ABN and the payment is wholly for a
- (i) financial supply as defined in Part 3-1, Division 3 of *A New Tax System (Goods and Services Tax) Regulations 1999 (GST Regulations 1999)*. However, the requirements in subregulation 40-13(1)(a) and (b) Part 3-1, Division 3 the *GST Regulations 1999* need not be satisfied;
 - (ii) supply of residential rent as described in subdivision 40-B of the GST Act 1999;
 - (iii) supply of residential premises as described in subdivision 40-C GST of the Act 1999; and
 - (iv) supply of precious metals as described in subdivision 40-D of the GST Act 1999; and
 - (v) supply by a school tuckshop or canteen as described in subdivision 40-E of the GST Act 1999.

Signed at Canberra, this 28th day of June 2000

Commissioner of Taxation