

Variation 18 – Performing Artists

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

Australian Taxation Office

Taxation Administration Act 1953

Variation of amount required to be withheld

I, Murray Boyd Crowe, Assistant Commissioner of Taxation, vary the amount required to be withheld to an amount equal to twenty (20) percent of the payment, where the payment is:

- covered by section 12-35 or subsection 12-60(2) of Schedule 1 to the *Taxation Administration Act 1953* and of a kind covered by regulation 44(1)(c) of the *Taxation Administration Regulations 1976*; 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 of Schedule 1 to the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

Effective for payments made from 1 April 2002 to 31 December 2003

This variation applies to payments made from 1 April 2002 to 31 December 2003.

Class of cases

Payments made on or after 1 April 2002 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

where the individual has provided the payer with a Tax File Number Declaration Form quoting their Tax File Number.

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

Signed at Canberra, this 21st day of February 2002

Murray Crowe

Assistant Commissioner of Taxation