

## <Variation 19 – Indigenous Artists>

**Commonwealth of Australia Gazette (No. GN 22, 5 June 2002)**

### **Pay As You Go (PAYG) Withholding**

#### **Notice of variation of amount required to be withheld**

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I, Megan Elizabeth Yong, Acting Assistant Commissioner of Taxation, vary to nil the amount required to be withheld from withholding payments that are

- covered by section 12-190 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 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 of Schedule 1 to the TAA 1953 to meet the special circumstances of that class of cases.

#### **Effective for payments made from 1 July 2002 to 30 June 2003**

This variation applies to payments made from 1 July 2002 to 30 June 2003.

#### **Class of cases**

Any payment to an indigenous artist for artistic works where the indigenous artist:

- (i) qualifies for a Special Zone A rebate; and
- (ii) does not quote an Australian Business Number (ABN) to the payer.

Signed at Canberra, this 29<sup>th</sup> day of May 2002

Megan Yong  
Acting Assistant Commissioner of Taxation