

< Variation 26 – Indigenous Artists >

Commonwealth of Australia Gazette (No. S 243, 27 June 2003)

Pay as you go (PAYG) withholding

Notice of variation of amount required to be withheld

I, Megan Elizabeth Yong, 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 2003 to 30 June 2004

This variation applies to payments made from 1 July 2003 to 30 June 2004.

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 Sydney, this 26th day of June 2003

Megan Yong

Assistant Commissioner of Taxation