

< Variation 30 – Indigenous artists >

Commonwealth of Australia Gazette (No. GN 20, 19 May 2004)

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 made 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 2004

This variation applies to payments made from 1 July 2004.

Class of cases

Any payment to an Indigenous artist for *artistic works* where the Indigenous artist:

- (i) works or lives in zone A (ordinary or special); and
- (ii) does not quote an Australian Business Number (ABN) to the payer.

Artistic works includes the following:

- graphic work, photograph, sculpture, painting or collage;
- a work of artistic craftsmanship; and
- the performance or presentation by a person of, or the participation by a person in any music, play, dance, entertainment, display, exhibition or similar activity of a cultural nature.

Signed at Sydney, this eleventh day of May 2004.

Megan Yong

Assistant Commissioner of Taxation
Delegate of the Commissioner of Taxation