



Taxation Administration Act 1953

Pay as you go withholding

Variation to remove the requirement to withhold from payments for certain US resident entertainers and sport persons – Legislative Instrument

I, Steve Vesperman, Deputy Commissioner of Taxation, vary the amount required to be withheld as described below from withholding payments that are:

- Covered by Paragraph 1 of Article 17, of the Australia and United States international tax agreement *and*
- Within the class of cases described below.

I make this variation of the amount required to be withheld using 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.

For payments covered by this variation I use the power contained in section 16-180 of Schedule 1 to the *Taxation Administration Act 1953* to exempt the payer from providing a payment summary to the relevant payee.

Commencement

This instrument commences on the day after registration on the Federal Register of Legislative Instruments.

Class of Cases:

The variation applies:

- to entertainers and sport persons who are residents of the United States of America
- to payments for entertainment and sports activities carried on in Australia
- where the combined payments to the entertainer / sports person from such activities do not exceed US \$10,000 or its equivalent in Australian dollars, for the year of income concerned.

Amount required to be withheld

The amount to be withheld from payments covered by this instrument is nil.

Variation to the requirement to issue a payment summary

Where no withholding has occurred from the payments made to a payee in a financial year as a result of this variation, the payer will not be required to issue a payment summary to the payee in respect of these withholding payments.

Signed on 31st of March 2014

Steve Vesperman
Deputy Commissioner of Taxation