



Legislative Instrument

PAYG Withholding Variation: Performing Artists

I, Matthew Bambrick, Acting Deputy Commissioner of Taxation, make this variation under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953*.

Matthew Bambrick

Acting Deputy Commissioner of Taxation

Dated: 5 October 2016

1. Name of instrument

This instrument is the *PAYG Withholding Variation: Performing Artists*.

2. Commencement

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

3. Repealing of existing instrument

This legislative instrument repeals and replaces legislative instrument *PAYG Withholding Variation: Performing Artists* (F2016L00435), registered on 30 March 2016.

4. Application

This instrument applies to payments that are covered by section 12-35 or subsection 12-60(2) in 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.

Class of cases

Payments made 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*.

5. Determination

The amount to be withheld from payments covered by this instrument is varied to an amount equal to 20% of the relevant payment.