



Australian Government

Australian Taxation Office

Legislative Instrument

PAYG Withholding - Variation to the rate of withholding for certain foreign resident staff who provide support to those engaged in entertainment or sports activities

I, Deborah Anne Jenkins, Deputy Commissioner of Taxation, make this variation under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953).

Signed by Deborah Jenkins
Deputy Commissioner of Taxation
Dated: 5 March 2019

1. Name of instrument

This determination is the *PAYG Withholding - Variation to the rate of withholding for certain foreign resident staff who provide support to those engaged in entertainment or sports activities* legislative instrument.

2. Commencement

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

3. Repeal of existing instrument

This instrument repeals and replaces instrument *PAYG Withholding Variation to the rate of withholding for certain foreign resident staff that provide support to those engaged in entertainment or sports activities* (F2017L01228), registered on 21 September 2017.

4. Application

This variation ensures that withholding is not required from payments made to foreign resident support staff from certain countries who provide support to those engaged in entertainment or sports activities. As a result of the relevant international tax agreements these amounts will not be subject to income tax in Australia, in the circumstances described below.

5. Determination

This instrument varies to nil the amount required to be withheld from withholding payments which:

- a) are covered by section 12-190 or 12-315 of Schedule 1 to the TAA 1953,
- b) relate to entertainment or sports activities carried on in Australia, and
- c) are made to support staff (within the meaning of paragraph 32(3)(b) of the *Taxation Administration Regulations 2017*) who are:
 - (i) residents of a country with which Australia has an international tax agreement, and
 - (ii) present in Australia for a period not exceeding 183 days in the financial year.

6. Definitions

Terms used in this legislative instrument have the same meaning as defined in the:

- a) *Taxation Administration Act 1953*, or
- b) *International Tax Agreements Act 1953*.