



---

---

## Legislative Instrument

# PAYG Withholding Variation: Performing Artists 2018

---

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

Deputy Commissioner of Taxation  
Dated: 29 June 2018

---

### 1. Name of instrument

This instrument is the *PAYG Withholding Variation: Performing Artists 2018*.

### 2. Commencement

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

### 3. Repealing of existing instrument

This legislative instrument repeals and replaces legislative instrument *PAYG Withholding Variation: Performing Artists* (F2016L01639), registered on 25 October 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* that are of a kind covered by sub-regulation 27(c) of the *Taxation Administration Regulations 2017*, and within the class of cases described below.

#### Class of cases

Payments under a contract to an individual engaged as a performing artist to perform in an activity in which the individual:

- (i.) endorses or promotes goods or services; or
- (ii.) appears or participates in an advertisement;

unless the individual is engaged primarily because he or she is a sportsperson.

The individual engaged as a performing artist has provided the payer with a Tax file number declaration quoting their tax file number.

Expressions referred to above under the heading 'Class of cases' have the same meaning as in sub-regulation 27(c) of the *Taxation Administration Regulations 2017*.

**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.