



PPCA ARTIST DISTRIBUTION PAYMENTS AND THE GST INFORMATION SHEET

PRIVACY STATEMENT

PPCA respects the privacy of your personal information. We handle your personal information in accordance with the *Privacy Act 1988 (Cth)*. This Privacy Statement explains our policy for handling personal information and should be read in conjunction with our Privacy Policy which provides more detailed information about how we collect, use and store your personal information.

COLLECTION - We need to collect the information requested below for the purpose of assessing your application, registering you to be eligible to receive payments under the Artist Direct Distribution Scheme (**ADDS**), and for closely related business purposes.

CONSEQUENCES OF NOT PROVIDING INFORMATION - If you do not provide all of the information requested, it may prevent us from processing your application.

USE AND DISCLOSURE - We will use and disclose personal information only for the purposes for which it is collected or in accordance with the Privacy Act, including:

- assessing your application to receive payments under the ADDS;
- maintaining your registration to receive payments under the ADDS;
- providing information to you about music industry events and matters. *If you do not wish to receive this type of information, please contact our Privacy Officer;*
- providing information to the Australian Recording Industry Association (**ARIA**) for the purpose of collating the ARIA charts or locating artists with whom we have lost contact;
- providing information about your entitlements under the ADDS to:
 - a. the entity that owns/controls copyright in your recordings; and
 - b. if you are a member of a band - other members of the band (but only the percentage of the band's entitlement that you have claimed);
- providing information as authorised or required by law; and
- with your consent.

ACCESS - Under the Privacy Act, you have the right to seek access to any personal information that we hold about you, unless we are permitted by law to withhold access to that information. Any requests for access to your personal information should be made in writing to the Privacy Officer at PPCA, PO Box Q20, Queen Victoria Building NSW 1230 or via email: privacy.mail@ppca.com.au.

For more information about how we handle your personal information, please refer to our detailed Privacy Policy at www.pcca.com.au.

Artists please note:

-) **You must complete and return Attachment 1 –*Artist Tax GST form.***
-) **If you are registered for GST, you must also complete and return Attachment 2 – *Recipient Created Tax Invoice Agreements***

ABN WITHHOLDING

The following scenarios may apply:

Scenario 1

Where the “artist” is registered with PPCA and paid as an individual (i.e., under their own name and not in a company or trust name) and the distributable amount is less than \$1,000

Where the total distributable amount calculated is less than \$1,000 PPCA has obtained special permission from the ATO, and will not be required to withhold tax. Therefore, the total distributable amount will be forwarded as usual without deduction.

Scenario 2

The “artist” is registered with PPCA and paid as an individual (i.e., under their own name and not in a company or trust name) and the distributable amount is \$1,000 or more

OR

The “artist” is registered with PPCA and paid in a company or trust name (i.e., not under their own name), and the total distributable amount exceeds \$50

If you do not provide us with an Australian Business Number (ABN) we are required to withhold tax from you at the prevailing marginal rate (currently 47%), and pay this amount over to the tax office. This requirement to quote an ABN applies whether or not you are registered for GST. The amount withheld can be claimed as a credit in your next income tax return.

Scenario 3

The “artist” is registered with PPCA and paid in a company or trust name (i.e., not under their own name), and the total distributable amount is less than \$50

The total amount will be distributed, without any tax being withheld.

Please complete Attachment 1, to inform us of your registration status under the New Tax System with your initial registration.

GST REGISTRATION

If you have obtained an ABN **and** registered for GST, please complete *Attachment 2*. This enables us to create tax invoices on your behalf when we make payment to you, which is the simplest way for us both to comply with the documentation requirements of the GST.

If you do not return the agreement (Attachment 2) PPCA will assume that you are **not registered** for GST and will **not** pay you the GST component. This will mean that if you are registered for GST, you will have to pay the ATO 1/11th of what you receive.

ATTACHMENT 1	ARTIST TAX GST FORM
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Please complete either section 1 or section 2:

Registered artist's name:	
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Registered artist's ID (if known):	
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Section 1

My ABN:											
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Are you registered for GST? (please tick "yes" or "no")	YES NO
<i>IF YES PLEASE complete Attachment 2</i>	

Section 2

I / We do not have an ABN, and understand that, at the time of payment, PPCA may be required to deduct tax at the highest marginal rate (currently 47%)

Signature:		Date:	
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Name (please print):	
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Please return this form with your initial registration.

Attachment 2		RECIPIENT CREATED TAX INVOICE AGREEMENTS			
AN AGREEMENT dated this		day of	Year		
BETWEEN:	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA LTD A.C.N. 000 680 704 Level 4, 11-17 Buckingham Street Surry Hills NSW 2010 (hereinafter referred to as "PPCA")	AND:	Name:		
			A.B.N.		
			(hereinafter referred to as "you")		
THE PARTIES AGREE as follows:					
1.	You: (a) are registered for GST purposes and the above ABN is correct; (b) will notify PPCA if you cease to be registered for GST; (c) authorise PPCA to issue Recipient Created Tax Invoices on your behalf for supplies relating to your input agreement with PPCA; (d) authorise PPCA to issue Recipient Created Adjustment Notes on your behalf for Adjustment Events that relate to supplies the subject of a Recipient Created Tax Invoice issued by PPCA; and (e) will not issue any Tax Invoices in respect of supplies made under this agreement.				
2.	PPCA: (a) is registered for GST purposes (ABN 43 000 680 704); (b) will notify you if it ceases to be registered for GST purposes; (c) will issue a COPY of the Recipient Created Tax Invoice to you. PPCA will retain the original; and (d) will, in relation to an adjustment event, issue a copy of Recipient Created Adjustment Note to you in respect of a previous supply made under this agreement.				
3.	This agreement takes effect on execution by both parties.				
4.	Either party may terminate this agreement at any time, by notifying the other party in writing at the address noted above.				
5.	Recipient Created Invoices, Tax Invoices, GST, Adjustment Note and Adjustment Event have the same meaning given to them in the A New Tax System (Goods and Services Tax) Act 1999.				
This agreement will not be effective, until signed by an authorising officer of the respective parties.					
SIGNED for and on behalf of Phonographic Performance Company of Australia Ltd					
SIGNED for and on behalf of:					