

CHANGING ROOMS

The Adelaide Festival is always a busy time and it was a particularly intensive one for the EAF. During February, March and April, Scottish artist, writer and lecturer Kevin Henderson was artist-in-residence at the EAF and the South Australian School of Art, University of South Australia. At the EAF he presented *BETWEEN THE EYES EVIL SHAVED*, an installation work incorporating photography and video; a solo performance work; and developed with Adelaide-based artist Julie Henderson a series of durational performance works that occurred in the gallery space over six days. The installation within the gallery changed as a result of the artists' activities, and audio and video documentation was incorporated into the installation.

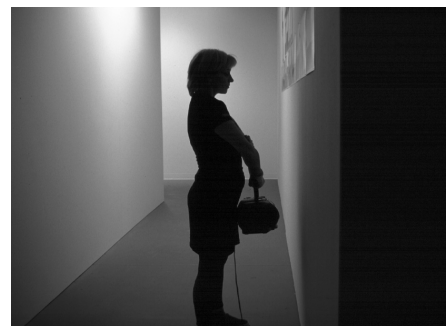
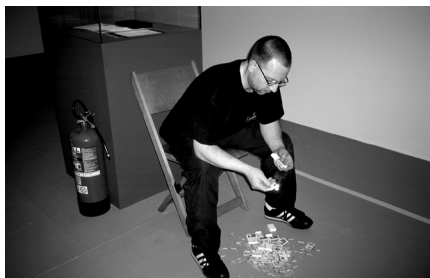
The performative aspects of the project (evident in the installation elements as well as via the performance works) generated a lot of interest. Visitors spent long periods of time in the space, as Kevin and Julie presented actions that were variously apparent as 'performed' activities. That is, it was not always obvious that the artists were performing in the space, and improvised and relatively open relationships were established between the artists and the audiences. During the six days of performance the space itself appeared as a set for a more 'conventional' narrative performance, and as an installation work within which objects and elements were shifted and added.

It was at the EAF's suggestion that Kevin work collaboratively, he suggested that a series of performances could be developed, so we invited Julie to work with him. Kevin and Julie corresponded via email from late in 1999, and had only a few weeks to develop a series of collaborative performance works when they met in mid-February.

The project foregrounded elements of process – the elements of Kevin's original installation directly related to some kind of human action that had occurred, or would occur. The schematic outline of a corridor in yellow gaffer-tape on the gallery floor, for instance, was a schematic diagrammatic aspect of his original installation, it was employed by Kevin during his solo performance, and used by both Kevin and Julie as a framework for subsequent collaborative performances. A process of layering occurred at many levels including: the accumulation of objects in the space (tables & chairs, the coffee cups, water bottles & lunch wrappers used by the artists); the playback of digital video recordings of video projection in the space; the overlapping playback from two portable cd players (used by the artists in performance) of conversations between the artists; the layering of performed actions within various structural frameworks, each day, and over the course of six days.

The performed actions themselves could be read in a variety of ways. The frameworks and structures within which the artists placed themselves suggested, on occasion, domestic, public or social spaces and situations. The artists' actions were variously structured by physical spaces, or they established systems that involved exhibition visitors (particularly for 'G. – a reading', and 'G.H. – a reading', where visitors were invited to read passages from, or listen to passages being read from novels by John Berger and Clarice Lispector).

There was a degree of risk involved in the project in that the precise nature of the outcomes of the collaborative aspect were unknown to all parties involved, until they actually occurred. Kevin's presentation of his work and his willingness to undertake a residency, and Julie's involvement in the collaborative aspect of the project have produced a range of effects. Among these is the opportunity to think through possibilities for the presentation and development of multimedia, performative and time-based art practices. Many thanks to both artists.



images: (l-r) kevin henderson, saturday march 11; julie henderson, tuesday march 3



Images: Simryn Gill from the series 'Rampant', 1999

FOREST CANOPY

Simryn Gill's first three photo-series, exhibited together under the title *Natural Resemblance*, were seductive images dealing with the complex relationships between the various systems of nature and culture, also invoking humankind's close relationship to the plant world. In the series 'Vegetation' and 'Rampant' plants and humans were given each others' attributes. In 'Vegetation' the artist took the guise of a variety of plant species local to the landscape in which the images were photographed. While these images suggest a scientific or anthropological genre of photography (they were presented as small framed prints, as well as large-scale unframed images) they possess a certain enigmatic quality that also characterised the other works in the show. For 'Rampant', Simryn photographed groups of plants growing together in unruly groups (bananas, bamboo), all species introduced into Australia. Within the vegetation, individual plants had been dressed in clothing common to South East and South Asia. In her catalogue notes Simryn refers to the idea of "anthropomorphising plants as a way of suggesting them as sentient beings."

Simryn is perhaps best-known for her object-based work. Her first solo exhibition, at the EAF in 1992, included an American Indian head-dress constructed from red chillis. Her photoseries 'Forest' developed from temporary outdoor interventions where threads of printed text were woven into and around vegetation, so that streamers of printed words appeared as natural elements of palm trees and creeping vines. These images too are arresting, not only for their beauty but also because they reveal the complexities of a 'natural' world interwoven by language.

NOW & NEXT

Opening 6pm Thursday 11 May to 3 June
ANN SHELTON: THE STRIP

Ann has documented aspects of the social environment of Auckland's Karangahape Road for the past several years. Her book REDEYE was a closeup view of her social milieu, the series 'Abigail's Party' documented the lush interiors of the places in which she and her friends lived. For the EAF Ann is presenting a new installation work that uses aerial photography to present a different conceptual take on this particular urban space. The exhibition is accompanied by a spunky die-cut catalogue.

Opening 6pm Thursday 8 June to 1 July
HETEROGENEOUS LOVES
CURATED BY CRAIGE ANDRAE

Adelaide-based artist Craige Andrae recently completed a year of research at Goldsmiths College in London. He has organised a group exhibition of work in various media by ten artists he met there who variously hail from the UK, Canada and the USA. While their work might be modest in approach, Craige reliably informs us that several of these artists have already been picked up by London's hippest collectors and gallerists. The artists in the exhibition are: Alex, Diann Bauer, Don Bury, Kevin Francis Gray, Karolyn Hatton, Vincent James, Robert Harper Jones, Eva Rothschild, Stewart Simons and Clare Woods.

Opening 6pm 13 July to 5 August
JAMES ANGUS

Perth-born artist James Angus recently completed a Masters degree at the Yale University School of Art, and he has been exhibiting in New York since 1996. His work has recently been included in exhibitions at the Museum of Contemporary Art, Chicago; and the Walker Art Centre, Minneapolis. In 1999 he produced a commissioned work for New York's Public Art Fund, and he regularly exhibits with Gavin Brown's enterprise, New York; and Roslyn Oxley9 Gallery, Sydney. This exhibition will include seven new 3D works, including 'Basketball dropped from 35,000 feet', created with the aid of digital information to calculate its shape at the moment of impact. James Angus is represented by Roslyn Oxley9 Gallery, Sydney.

ART & ABNs & GST

The following is an article by Delia Browne, Executive Director of the Arts Law Centre of Australia with some additional points made following recent consultations with the ATO. The Australia Council gratefully acknowledges the Arts Law's assistance in granting permission to use this material. The Arts Law Centre can be contacted as follows:

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Your Number Is Up

With registration forms for the Australian Business Number (ABN) being sent out or being available on request, now is the time for individual creators, arts groups and organisations to get serious and decide what to do about dealing with the new tax system.

Having, or not having, an ABN is particularly important because, whilst most people have some idea about the GST; the sleeper of the Federal Government's new tax regime is the relatively unannounced "Pay As You Go" scheme which will make its presence felt from 1 July 2000.

The keyword is "enterprise" and the bottom line is that if you are running a "business" you need to register for an ABN, regardless of whether or not you also have to register for the GST. This is because if you do not have (or do not provide) an ABN for goods or services you supply after 1 July 2000, payments made to you may be subject to the new Pay As You Go (PAYG) withholding tax of 48.5%. PAYG will affect all those currently operating as independent contractors such as freelance musicians, artists, designers, composers, film makers, actors, dancers, etc. So the time to get organised is now.

What is the ABN? One of the key components of the Federal government's new tax system is the introduction of the Australian Business Number (ABN). The ABN is intended to be the Federal government's single business identifier for an enterprise.

Broadly speaking, all business entities - whether a freelance contractor (graphic artist), partnership (band or theatre group), association or company - will need to be able to supply an ABN for their business dealings. This makes registration a requirement for virtually everyone other than wage or salary earners. All entities carrying on an enterprise need to register for an ABN by 31 May 2000.

How do I get an ABN? An ABN will be issued to entities which satisfy the definition of carrying on an enterprise, which includes any activity done in the form of a business, or venture or concern in the nature of a trade, and the activities of various religious, charitable, or government entities. Incorporated entities and those satisfying the requirements for GST registration will automatically be entitled to an ABN. However, non-corporate and non-Government entities have to satisfy the Commissioner of Taxation that they are "carrying on an enterprise" in order to be entitled to an ABN. An ABN can be withheld if, in the tax office's opinion, you are not carrying on a business or the activity being engaged in is determined to be a "hobby".

The ATO definition of "enterprise" specifically excludes:

- hobbies and private recreational pursuits; and
- any activity done by an individual or partnership without reasonable expectation of profit or gain

The second exclusion presents a potential problem for the arts as most artists, writers, musicians, actors etc largely support themselves through other paid work such as waiting tables or teaching rather than their creative work. Most artists record losses for some considerable time before (hopefully) achieving widespread recognition and commercial success. In fact, as the statistics demonstrate, many in the arts never achieve their goal of making a living from their creative work despite years of effort.

At this stage it appears unlikely that the tax office will refuse to issue an ABN (unless it is obvious that you are not in business). If you are in business and do not have an ABN, all businesses purchasing your goods or services will be required to deduct 48.5% PAYG withholding tax from their payment. If your application for an ABN has been rejected on the basis that you are not carrying on a business, ie you are undertaking a hobby, then the 48.5% withholding tax will not apply to you. Where you are not carrying on a business and do not have an ABN you will provide the purchasers with a declaration that you are "not in business". In this case the purchaser will not be required to withhold the 48.5% tax.

What is Pay As You Go (PAYG)? PAYG (Pay As You Go) will operate from 1 July 2000. It replaces the current provisional tax system. PAYG is essentially a withholding tax system that applies to payments made on or after 1 July 2000. Where services are provided to an entity which has not supplied an ABN, the payer is obliged to deduct 48.5% and pay it to the tax office.

PAYG is the tax office's attempt to address the increasingly blurred distinction between employee and independent contractor. PAYG means that unless the person supplying a service can provide an ABN then PAYG will apply. Or they have to be engaged as an employee, complete an Employment Declaration form and be subject to PAYE tax provisions. Despite practices to the contrary, most freelance contractors operating in the arts are actually legally regarded as employees for PAYE purposes. If you work at an agreed hourly rate, at the employer's premises or location, on days and times determined by the employer and you cannot delegate your work to another, you are legally classed as an employee.

PAYG will apply to:

- payment for work and services;
- retirement amounts and annuities;
- a payment arising from an investment where the payee/recipient does not quote an ABN or tax file number; and
- payment royalties.

But what does the PAYG mean for the arts? The following examples demonstrate the serious impact of the new PAYG regime impact on art practitioners who go from job to job. These examples are based on people who are carrying on a business but do not have an ABN:

- you are a dramaturg with a theatre company and you have invoiced them for your fee of \$1,000. If you don't supply an ABN, the theatre company is required to deduct \$485 PAYG tax from your fee;
- you are a writer or composer who has entered into a publishing agreement where you are entitled to \$100 royalties. If you do not supply an ABN the publisher will be required to deduct \$48.50 from the payment;
- you are a multimedia artist who has succeeded in obtaining government funding of \$100,000 for a project. Without an ABN, the funder is required to deduct withholding tax of \$48,500;
- you are a band performing at a local venue for a fee of \$500. Unless the band provides an ABN number, 48.5% must be withheld by the venue operator; or
- you are an artist, successfully selling out your first solo show for a total of \$6,000. The Gallery will deduct its usual commission of 30-40% of sales, and then - because you don't have an ABN - deduct a further 48.5% of the gross payment leaving a total of \$1,200 or less.

When and how do you Pay As You Go? Under the PAYG system artists in business will be required to lodge quarterly Business Activity Statements (BAS) specifying the gross income for the previous quarter and the income tax payable. An Income Tax instalment is calculated on the tax rate applicable on the previous income tax return. eg if you paid \$3000 tax on a gross income of \$100,000 your instalment percentage will be 3%. Then you will have to pay an instalment of 3% of your gross income for the quarter to the ATO. The instalment will be credited against your final Income Tax liability, which will continue to be based on the income tax return that you lodge annually.

Maybe I should register for GST too.... It's probably not a bad idea. Some federal and state funding agencies are making it mandatory for grant recipients to be GST registered. And it is very likely that many companies will prefer to engage the services of someone that has an ABN and is registered for GST rather than have both the administrative hassle of deducting PAYG and also not being able to claim GST input credits for the services. If you are not registered, the company is not entitled to a 10% input tax credit on your supply, which means your fee or price is effectively 10% higher than your GST registered competitor.

If your art business is likely to incur costs that include significant GST, such as those incurred in purchasing materials or hiring equipment, the only way you can recoup those additional costs (via an input tax credit) is through GST registration. Remember that if you are purchasing items from a business that is registered for GST, then GST will be built into the price you are paying whether or not you are registered for GST.

You, the GST and contracts If you decide to register for GST you should consider the following points in relation to all of your contracts:

- identify all the supplies of goods and services that will be made under the contract;
- identify when those supplies will be made;
- will those supplies give rise to a GST liability or input tax credit?
- when does that supply or credit arise? Is the timing good for your cashflow management?
- can you vary your invoice terms to improve your cashflow management?
- does the contract include a GST gross up clause?
- does the contract cover your compliance regulations?

Refer to the Arts and Culture booklet available on the ATO website.

And finally Make sure all your stationery, invoices and accounting systems include your ABN. Create or update standard invoices so that they comply with the tax invoice requirements. Perhaps you need to buy new accounting software to ensure that you are GST compliant? All these costs will be tax deductible.

For further information check out the ATO's websites at www.taxreform.ato.gov.au and www.gststartup.gov.au or call the Tax Reform Hotline on 13 2478.

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This article is intended to provide general information on GST. The contents do not contain legal advice and should not be relied upon as such. Readers should seek further professional advice.

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This edition of planet eaf was written by Christopher Chapman.

