Gig Record Sheet

Page 1: log every paid gig and lesson, and see the key ABN rules at a glance.

1. Key rules (checked on ATO and ABR pages, 20 November 2026)

Rule	What it means for a guitarist
ABN	For people carrying on or starting an enterprise. Free from the Australian Business Register. Not for employee work or a hobby.
No ABN withholding	A business paying you more than $75 (excluding GST) with no ABN quoted generally holds back 47% for the ATO. You claim it as a credit in your tax return.
Hobby statement	A genuine hobbyist can give the payer a signed Statement by a supplier. Not allowed if you are entitled to an ABN for that activity.
GST	Register within 21 days once GST turnover reaches $75,000 a year. Only add GST to invoices if registered.
Records	Keep most business records for 5 years: date, amount, description, purpose, and the music share of mixed use items.

2. Gig and lesson income log

Date	Venue or client	Fee excl GST	GST	ABN quoted?	Withheld	Date paid

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Page 2: log your music costs and run a year end check before you see your tax agent.

3. Music expense log

Date	Supplier	Item	Category	Amount	Music share %	Receipt?

4. Categories to discuss with your tax agent (not a list of what you can claim)

Strings, picks and cables | Repairs and setups | Instrument and gear insurance | Travel to gigs and between venues | Rehearsal room hire | Sheet music, courses and lessons | Phone and internet (music share only) | Agent or booking fees | Large gear such as amps, a PA or guitars (these often have their own rules)

5. Year end checklist

Check	Tick	Check	Tick
Income log matches bank deposits and cash		Payment summaries for any 47% withheld	
Receipts kept for every expense line		Music share worked out for mixed use items	
GST turnover checked against $75,000		Hobby or business answer still right?	
Super paid by venues noted		Appointment booked with a registered tax agent	

General information, not tax advice. Rules change, so check the ATO pages linked in the post or ask a registered tax agent about your own situation.