

# ***TR 92/17W - Income tax and fringe benefits tax: exemptions for 'religious institutions'***

⚠ This cover sheet is provided for information only. It does not form part of *TR 92/17W - Income tax and fringe benefits tax: exemptions for 'religious institutions'*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *11 July 2018*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: Income tax and fringe benefits tax: exemptions for 'religious institutions'

Taxation Ruling TR 92/17 is withdrawn with effect from today.

1. TR 92/17 explained the Commissioner's view on when benefits provided to certain employees of a religious institution are exempt benefits under section 57 of the *Fringe Benefits Tax Assessment Act 1986*.
2. TR 92/17 has been rewritten into a new draft ruling which reflects:
  - the changed requirements for an entity to be a 'registered religious institution' to qualify as a provider of exempt fringe benefits following the commencement of the Australian Charities and Not-for-profits Commission, and
  - changes in the nature of contemporary religious practice.
3. The views expressed by TR 92/17 are now expressed in draft Taxation Ruling TR 2018/D2 *Fringe benefits tax: benefits provided to religious practitioners* issued on 11 July 2018.

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**Commissioner of Taxation**  
11 July 2018

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ATO references

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