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

Notice of Withdrawal

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Taxation Ruling TR 92/17 is withdrawn with effect from today.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

Commissioner of Taxation
11 July 2018

ATO references
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