

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*



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Taxation Ruling TR 92/17 is withdrawn with effect from today.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

NO: 1-B4GN4TU
ISSN: 2205-6122

© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).