

<Notice 14 – Religious Practitioners - Payment Summaries>

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Australian Taxation Office

Taxation Administration Act 1953

Notice exempting a class of entities from giving payment summary

I, Megan Elizabeth Yong, Assistant Commissioner of Taxation, have exempted certain payers from the requirements under sections 16-155 or 16-160 of Schedule 1 to the *Taxation Administration Act 1953* to give the recipient a payment summary. This exemption only applies to withholding payments:

- covered by section 12-47 of Schedule 1 to the *Taxation Administration Act 1953*; and
- within the class of cases outlined below.

I vary this requirement to give a payment summary under the power contained in section 16-180 of Schedule 1 to the *Taxation Administration Act 1953* to meet the special circumstances of that class of cases.

Effective for payments made on or after 1 July 2002.

This exemption applies in respect of payments made on or after 1 July 2002.

Class of Cases

This exemption from the requirement to issue a payment summary to the recipient of a withholding payment under section 12-47 of Schedule 1 to the *Taxation Administration Act 1953*, applies to payments made by an entity that is not a religious institution:

- for work or services performed by the religious practitioner except for the performance of chaplaincy and/or counselling services; and
- for the performance of chaplaincy and/or counselling services where the payment does not exceed the following amounts:
 - where the entity pays the religious practitioner weekly: \$100; or
 - where the entity pays the religious practitioner fortnightly: \$200; or
 - where the entity pays the religious practitioner monthly: \$433.

Interpretation

- 'Religious practitioner' takes its meaning from section 995-1 of the *Income Tax Assessment Act 1997*.
- 'Religious institution' is not a defined term and therefore takes on its ordinary meaning. For guidance, reference may be made to *Taxation Ruling TR 92/17*.

Signed at Sydney, this 25th day of June 2002

Megan Yong
Assistant Commissioner of Taxation