

<Notice 15 - Religious Practitioners - Annual Reports>

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Australian Taxation Office

Taxation Administration Act 1953

Notice varying the requirements of an annual report

I, Megan Elizabeth Yong, Assistant Commissioner of Taxation, have exempted certain payers to provide an annual report under section 16-153(2) of Schedule 1 to the *Taxation Administration Act 1953*. A payer will not be required to include the gross amount of a withholding payment, nor the withheld amount (including a nil amount) in their annual report as required under section 16-153(2) of Schedule 1 to the *Taxation Administration Act 1953* for withholding payments that are:

- 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 provide an annual report under the power contained in section 16-153(6) 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 variation applies in respect of payments made on or after 1 July 2002.

Class of Cases

This variation applies in respect of the following classes of payments:

- payments made by an entity that is not a religious institution to a religious practitioner for work or services except for the performance of chaplaincy and/or counselling services; and
- payments made by an entity that is not a religious institution to a religious practitioner for 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