

<Variation 21 – Religious Practitioners – Non-religious entities>

Commonwealth of Australia Gazette (No. S 220, 27 June 2002)

Australian Taxation Office

Taxation Administration Act 1953

Variation of amount required to be withheld

I, Megan Elizabeth Yong, Assistant Commissioner of Taxation, have varied to nil, the amount required to be withheld from withholding payments that are made to a religious practitioner and are:

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

I make this variation of the amount required to be withheld under the power contained in section 15-15 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 to 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