

<Variation 22 – Religious Practitioners - Locum Services>

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 a withholding payment that is made to a religious practitioner and is:

- covered by section 12-47 of Schedule 1 to the *Taxation Administration Act 1953*; and
- within the class of cases listed 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 to payments made by a religious institution to a religious practitioner for locum services performed for a period of not greater than two (2) days in a quarter. Previous services performed in the quarter count in determining whether the religious practitioner has performed locum services for a period of not greater than two (2) days in a quarter.

Interpretation

- For the purpose of this variation, 'locum services' include activities performed by a religious practitioner in relieving another religious practitioner of his or her duties.
- '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*.
- A quarter is defined in section 995-1 of the *Income Tax Assessment Act 1997* as a period of three months ending 31 March, 30 June, 30 September or 31 December.

Signed at Sydney, this 25th day of June 2002

Megan Yong
Assistant Commissioner of Taxation