<Variation 23 – Religious Practitioners - Allowances>

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, Schedule 1 to the *Taxation Administration Act 1953*; and
- within the class of cases described below.

I make this variation of the rate of withholding 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

There is no requirement to withhold an amount, for the 2002/03 and future income years, from an allowance as described below, provided:

- the payee is expected to incur expenses that may be able to be claimed as a tax deduction at least equal to the amount of the allowance,
- the payee is able to substantiate the tax deduction claimed, and
- the amount and nature of the allowance is shown separately in the accounting records of the payer.

Allowances:

1. Cents per kilometre car expense payments calculated using the approved rates for payments made up to 5000 business kilometres by applying the rate to the number of kilometres travelled. The rate varies depending on the engine capacity of the vehicle and is prescribed by regulation (under the *Income Tax Assessment Regulations 1997*).

2. Domestic or overseas travel allowance (excluding overseas accommodation allowance) involving an overnight absence from the payee's ordinary place of residence up to the reasonable allowances amount published in the annual Tax Office Ruling relating to allowances.

Signed at Sydney, this 25th day of June 2002.

Megan Yong
Assistant Commissioner of Taxation