

Parish Taxes check list (Page 1 of 2)

It is recommended that from time to time Churchwardens and/or Parish Councils ask their treasurer to complete the following check lists to assist them in 'self assessing' their parish's compliance with the Tax System legislation. The Diocese is not seeking a copy of or reply to any of this information, unless the churchwardens or treasurer specifically request advice in relation to a particular matter.

GST

	YES	NO
1. Has the parish been		
(a) allocated an ABN?	<input type="checkbox"/>	<input type="checkbox"/>
(b) registered for GST?	<input type="checkbox"/>	<input type="checkbox"/>
(c) registered as an ITEC?	<input type="checkbox"/>	<input type="checkbox"/>
(d) included in the Anglican GST Religious Group?	<input type="checkbox"/>	<input type="checkbox"/>
2. Was the BAS for the most recent quarter lodged on time?	<input type="checkbox"/>	<input type="checkbox"/>
3. Have you undertaken a review of GST compliance in relation to -		
(a) nature of payments for which ITCs can be claimed?	<input type="checkbox"/>	<input type="checkbox"/>
(b) retention of tax invoices for all ITC claims?	<input type="checkbox"/>	<input type="checkbox"/>
(c) nature of receipts on which GST is payable?	<input type="checkbox"/>	<input type="checkbox"/>
(d) recording of GST in relation to all receipts and payments?	<input type="checkbox"/>	<input type="checkbox"/>
(e) completion of the quarterly BAS?	<input type="checkbox"/>	<input type="checkbox"/>
4. Are there any transactions on which the parish -		
(a) has not accounted for GST?	<input type="checkbox"/>	<input type="checkbox"/>
(b) is unsure how to account for any GST?	<input type="checkbox"/>	<input type="checkbox"/>

ABN Australian Business Number
BAS Business Activity Statement
GST Goods and Services Tax

ITC
ITEC
PAYG

Input Tax Credit
income Tax Exempt Charity
Pay As You Go

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PAYG

§ Employers who make a **withholding payment** are required to withhold and pay an amount to the Commissioner of Taxation.

§ **Withholding payments** include the payment of salary/stipend and wages to an **employee** (or a minister or assistant minister).

§ The definition of **employee** (as distinct from independent contractor) is based on the common law test for the existence of a “master/servant” relationship (ie whether the person performing the work is substantially subject to the control and direction of the payer in the manner in which the work is done). Under this definition cleaners, vergers, organists, office and admin assistants, etc could all be classified as employees.

	YES	NO
1. Does the parish make payments to any of the following -		
(a) office and admin assistants?	<input type="checkbox"/>	<input type="checkbox"/>
(b) organists?	<input type="checkbox"/>	<input type="checkbox"/>
(c) vergers?	<input type="checkbox"/>	<input type="checkbox"/>
(d) cleaners?	<input type="checkbox"/>	<input type="checkbox"/>
(e) gardeners?	<input type="checkbox"/>	<input type="checkbox"/>
(f) Visiting ministers or “locum tenens”?	<input type="checkbox"/>	<input type="checkbox"/>
2. Are each of these payments subject to PAYG withholding?	<input type="checkbox"/>	<input type="checkbox"/>
3. Are all the amounts withheld included in the quarterly BAS?	<input type="checkbox"/>	<input type="checkbox"/>
4. Are there any payments made to individuals for which the parish -		
(a) has not withheld PAYG?	<input type="checkbox"/>	<input type="checkbox"/>
(b) is unsure how to calculate the amount to be withheld?	<input type="checkbox"/>	<input type="checkbox"/>
(c) is unsure how to account for any amount withheld?	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the parish maintain the following records for all employees -		
(a) Tax File Number?	<input type="checkbox"/>	<input type="checkbox"/>
(b) Employment declaration?	<input type="checkbox"/>	<input type="checkbox"/>
(c) Superannuation contributions (to be reported quarterly to the employee)?	<input type="checkbox"/>	<input type="checkbox"/>

If you would like advice from the Sydney Diocesan Secretariat on any issue concerning the application of the tax legislation (GST or PAYG) to parishes, please contact -

Martin Thearle - phone 9265 1682 or e-mail mrt@sydney.anglican.asn.au