

Parish Taxes Check List

ABN	Australian Business Number	ITC	Input Tax Credit
BAS	Business Activity Statement	ITEC	income Tax Exempt Charity
GST	Goods and Services Tax	PAYG	Pay As You Go

GST

	YES	NO
1. Has the parish -		
(a) been allocated an ABN and registered for GST?	<input type="checkbox"/>	<input type="checkbox"/>
(b) received endorsement as an ITEC (with additional endorsements for GST concessions and FBT rebate)?	<input type="checkbox"/>	<input type="checkbox"/>
(c) notified SDS of the parish ABN for inclusion 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"/>

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** (including 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?
3. Are all the amounts withheld included in the quarterly BAS?
4. Are there any payments made to individuals for which the parish -
- (a) has not withheld PAYG?
 - (b) is unsure how to calculate the amount to be withheld?
 - (c) is unsure how to account for any amount withheld?
5. Does the parish maintain the following records for all employees -
- (a) Tax File Number?
 - (b) Employment declaration?
 - (c) Superannuation contributions?