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# DIOCESE OF THE MURRAY

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## ASSESSMENT REGULATION 2020

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(Effective from 1 January 2020)

A Regulation for determining Assessable Parish Income. This amends the 2020 regulation. In this regulation the term Parish includes Pastoral District or other Administrative Units

### Part A. Assessment Deductions

The following payments will attract a full deduction from Total Parish Income as defined in the Assessment Ordinance to derive Assessable Parish Income.

1. Transfers into main Parish Account from other Assessable Accounts, including funds deposited at Registry (excluding land sales) after 1 July 2017.
2. For withdrawal of funds held at the Registry deposited before 1 July 2017 approval of Diocesan Council is required for an approved use. Withdrawal for general purposes will not be a deduction.
3. Costs of generating income (fundraising and stewardship expenditure).
4. Payments to:
  - i. Home Mission Fund
  - ii. Ministry Training Fund

### Part B. Assessment Free Income

The following credits will attract a deduction from Total Parish Income as defined in the Assessment Ordinance to derive Assessable Parish Income on the condition that the money is not retained by the Parish or Pastoral District.

1. Anglicare SA
2. AC-Care
3. ABM
4. School Chaplaincies
5. BCA
6. Christmas Bowl
7. CMS
8. Anglican Aid Abroad
9. Missions to Seamen
10. Other appeals that Diocesan Council may from time to time declare as a special appeal.
11. Insurance Claims.
12. Home Mission Fund Grants

Any deduction under this section is limited to the amount the Parish or Pastoral District receives or expends specifically for those items whichever is the lesser.

### Part C. Grants

Minor Grants of up to \$500 from Government Agencies and other bodies shall be treated as assessment free income on the following conditions:

1. The money is used for the purpose given and clearly visible in the books.
2. The deduction is limited to the amount received or the amount expended whichever is the lesser.
3. The Body providing the grant approaches the Parish to provide a service.

Major Grants are subject to approval by Diocesan Council.

### EXEMPT ACCOUNTS

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The following accounts are not to be included for Assessment Purposes.

Religious Practitioners Exempt Accounts.  
Mothers' Union Accounts.  
Cemetery Accounts.