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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 replaces the 2017 regulation.

In this regulation the term Parish includes Pastoral District

### **Part A. Assessment Deductions**

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

1. Transfers into main Parish Account from other Assessable Accounts.
2. Costs of generating income (fundraising and stewardship expenditure).
3. Payments to:
  - i. Home Mission Fund
  - ii. Ministry Training Fund

### **Part B. Assessment Free Income**

The following credits will attract a deduction from Annual 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. AnglicareSA
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 specifically for those items.

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### EXEMPT ACCOUNTS

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

- (1) Religious Practitioners Exempt Accounts
- (2) Mothers' Union Accounts
- (3) Cemetery Accounts