

Members of the clergy and ministers of religion. ITA67 s544(1); FA69 s65(1) and Sch5 Ptl 837.—In assessing the income tax chargeable under any Schedule on a member of the clergy or minister of any religious denomination, the following deductions may be made from any profits, fees or emoluments of his or her profession—

(a) any sums of money paid or expenses incurred by him or her wholly, exclusively and necessarily in the performance of his or her duty as a member of the clergy or minister of any religious denomination;

(b) such part of the rent (not exceeding one-eighth), as the inspector by whom the assessment is made may allow, paid by him or her in respect of a dwelling house any part of which is used mainly and substantially for the purposes of his or her duty as a member of the clergy or minister of any religious denomination.