

# Application for Exemption from Payroll Tax



Office of  
State Revenue

## Note:

- This form is to be used only by a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose
- If approved, your exemption status will be reviewed every three years from the date of issue and you must advise the Office of State Revenue (OSR NSW) anytime a change occurs to your organisation's circumstances
- Print clearly in the spaces provided and tick the appropriate boxes.

Client ID\*

*\*If you are already registered with OSR for another tax or duty, use your existing client ID.*

## Applicant's details and postal address (All correspondence will be sent to this address)

Applicant's name		ABN	
Building name		Floor number	
Unit number		Suite	
Street number		Street name	
Suburb/Town		State	Postcode
GPO/PO Box no.	Suburb	State	Postcode
Contact name		Daytime phone (    )	
Email address			

## Under what section are you applying for exemption? > See legislation on page 2

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Provide the date you are requesting the exemption to start from

/ /

**Note:** Wages paid prior to this date may incur a payroll tax liability.

DD    MM    YYYY

## Where are wages paid?

Tick the jurisdiction(s) in which wages are paid:

ALL    NSW    VIC    QLD    TAS    ACT    SA    WA    NT

## Has the organisation applied for an exemption from any other State Revenue Office?

No

Yes > Please provide a copy of the advice(s).

## Is the organisation listed as a charity with the Australian Charities and Not-for-profits Commission (ACNC)?

- Yes ➤ Complete and sign this application form and lodge it with the OSR NSW. You do not need to attach any further documentation.
- No ➤ Attach the following documentation to this application form when lodging with the OSR NSW:
1. Your organisation's Constitution and/or Memorandum and Articles of Association or proof of incorporation under the Associations Incorporations Act, including the organisation's rules. This must show the organisation's objectives and non-profit status. All documentation must be signed and dated and should support the date you are requesting the exemption to start from.
  2. Details of the day to day activities and services provided by the organisation.

## Declaration

Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information.

I,	
declare that all information provided is true and correct in every particular.	
declared at	on / /
Signed <small>Signature of person registering, public officer or other authorised person</small>	

## Relevant legislation under the *Payroll Tax Act 2007*

### Note:

Wages paid to employees engaged exclusively to perform work connected with the objectives of:

- A religious institution ➤ See section 48 (1)(a)
- A public benevolent institution ➤ See section 48 (1)(b)
- A non-profit organisation whose objectives are solely or dominantly for charitable, benevolent, philanthropic or patriotic purposes (but not including a school, an educational institution, an educational company or an instrumentality of the State) ➤ See section 48 (1)(c)

are exempt from payroll tax.

### Privacy statement

Information collected from you on this form is required by the Office of State Revenue (OSR) to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

### Contact details

 1300 139 815\* (Monday – Friday, 8.30 am – 5.00 pm) \*Interstate clients please call (02) 9689 6200  
 [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)  [harmonisation@osr.nsw.gov.au](mailto:harmonisation@osr.nsw.gov.au)  Help in community languages is available.

**Office** (Monday – Friday, 8.30 am – 4.30 pm)

The Lang Centre, GPO Box 4042, DX 456  
132 Marsden Street, Parramatta Sydney NSW 2001 Sydney

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