

# Application – Special Tax Arrangement

**Note:**

- This form is used to apply for a special tax arrangement within the meaning of Division 2 of Part 6 of the *Taxation Administration Act 1996*.
- This form must be completed by the liable person (or an authorised representative) as defined by section 235 of the *Duties Act 1997*.
- If approved, this special tax arrangement allows a general insurer to offset a refund of duty paid on a contract of general insurance, which would have been exempt under Part 5A of Chapter 8 of the *Duties Act 1997* had a small business declaration been obtained before the contract was effected or renewed, against other duty payable under Chapter 8 of the *Duties Act 1997*.
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information.
- Please provide all information requested and print clearly in the space provided.
- Completed forms should be sent by email to [returns@revenue.nsw.gov.au](mailto:returns@revenue.nsw.gov.au). Please allow 10 working days for processing.

**Applicant's details**

Client ID (if known)

Name	ABN	
Address		
Suburb/Town	State	Postcode
Contact name		
Email address	Daytime phone (    )	

**Acknowledgement**

I acknowledge that the special tax arrangement:

- Applies to refunds of duty in relation to exempt small business insurances under section 259B of the *Duties Act 1997*.
- Allows the approval holder to offset refunds of duty resulting from exempt small business insurances against other duty payable by the approval holder under Chapter 8 of the *Duties Act 1997* in the same or a subsequent return period during the approval period.
- Requires the approval holder to refund to an insured person any duty paid on an exempt small business insurance, which was passed on to the insured person under section 254 of the *Duties Act 1997* and the refund for which the approval holder has elected to offset under the special tax arrangement.
- Requires the approval holder to maintain adequate records of the refunds and offsets applied for a minimum of five (5) years after the expiry of the approval of the special tax arrangement.
- Approval may be varied or cancelled at the discretion of the Chief Commissioner at any time. The approval holder will be notified in writing of any variation or cancellation.

## Declaration

- I declare that all information provided is true and correct in every particular.
- I am an authorised representative of the general insurer.
- I hereby apply for a special tax arrangement under Division 2 of Part 6 of the *Taxation Administration Act 1996*.


I,	
declared at	
Applicant signature*	Date DD/MM/YYYY

\*Once the form is complete please print and sign.


### Privacy statement

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


### Contact details


 1300 139 817\* (Monday – Friday, 8.30 am – 5.00 pm)

\*Interstate clients please call (02) 7808 6915

 [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au)

 [returns@revenue.nsw.gov.au](mailto:returns@revenue.nsw.gov.au)

 Help in community languages is available

 **Postal address** – Revenue NSW – Taxes, Royalty and Unclaimed Money, GPO Box 4042, Sydney NSW 2001

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