

Application for Exemption – Charitable and Benevolent Bodies

Note:

- This application must be completed by an office holder or other representative of the charitable or benevolent body
- Please lodge the required evidence with this application (see page 3)
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information
- Find out more about the exemption for charitable and benevolent bodies from the guidelines found under Revenue Rulings DUT 034 available at www.revenue.nsw.gov.au
- If space is insufficient, attach a separate sheet with the additional information
- Print clearly in the boxed spaces and tick the appropriate boxes.

Contact details

| | |
|------------------------------------|--|
| Applicant name | |
| Position (e.g. director/solicitor) | |
| Postal address | |
| Postcode | |
| Daytime phone () | |

Body corporate, society, institution or other organisation details

1. The body corporate, society, institution or other organisation is:

a corporation

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|---------------------|
| Name of corporation |
| ACN (if applicable) |

If the corporation is not incorporated under the Corporations Act, please state basis of incorporation:

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a trust

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| Name of trust |
| Name of trustee |
| ACN (if applicable) |

other (please specify)

| |
|------|
| Name |
| |

Application for approval

1. The society or institution applies for approval as an exempt charitable or benevolent body under:
- section 275 (3)(a) of the *Duties Act 1997* as a body corporate, society, institution or other organisation whose resources are used wholly or predominantly for
 - the relief of poverty in Australia
 - the promotion of education in Australia.
 - section 275 (3)(b) or 275A of the *Duties Act 1997* as a body corporate, society, institution or other organisation:
 - of a charitable or benevolent nature
 - that has as its primary object the promotion of Aborigines.

Note: If approved under section 275(3)(b) or 275A, exemption from duties only applies to approved transactions or instruments (see *Transaction details* on page 2).

2. The objects of the body corporate, society, institution or other organisation are (tick more than one box if appropriate):

- | | |
|--------------------------|--|
| relief of poverty | promotion of education |
| advancement of health | relief of the needs of older people |
| advancement of religions | promotion of the interests of Aborigines |
| other (please specify) | |

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3. The primary object of the body corporate, society, institution or other organisation is:

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4. Please provide the clause number in your Constitution that supports paragraph 9 in the Revenue Ruling DUT 034.

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Transaction details (section 275 (3)(b) or 275A only)

5. If applying under section 275 (3)(b) or 275A, please identify the transaction or instrument in respect of which exemption is claimed:

- a transfer or agreement for sale or transfer of dutiable property to the charitable or benevolent body
- a lease of land to the charitable or benevolent body
- a declaration of trust over property held or to be held on trust for the charitable or benevolent body
- a mortgage given by or on behalf of the charitable or benevolent body
- a relevant acquisition if interest in a landholder (within the meaning of Chapter 4) by the charitable or benevolent body
- a surrender of an interest in land in New South Wales to an exempt charitable or benevolent body
- a vesting of dutiable property in an exempt charitable or benevolent body
- establishment of a trust relating to unidentified property and non-dutiable property.

6. The estimated dutiable value of the property the subject of the transaction or instrument is:

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7. The property is to be used for the following purposes:

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Note: If the transaction or instrument relates to land that is to be used partly for an exempt purpose, a partial exemption may apply under section 275A (see *Notes* on page 3).

Declaration

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*.

| | | | |
|---------------------|-----------|---|-----|
| Declared at (Place) | on (Date) | / | /20 |
| Signed | | | |

in the presence of an authorised witness, who states:

| |
|---|
| I (name of authorised witness), |
| a (Qualification of authorised witness) |

certify the following matters concerning the making of this statutory declaration by the person who made it (*please cross out any text that does not apply):

- *I saw the face of the person OR
*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
- *I have known the person for at least 12 months OR
*I have not known the person for at least 12 months, but I have confirmed the person’s identity using an identification document and the document I relied on was

| |
|--|
| (Describe identification document relied on) |
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| | | | |
|---------------------------------|------|---|-----|
| Signature of authorised witness | Date | / | /20 |
|---------------------------------|------|---|-----|

Evidence required

The following evidence **must** be lodged with this application:

In every case, please lodge:

- a copy of the constitution, memorandum and articles of association, rules etc of the body corporate, society, institution or other organisation detailing its objectives
- any other information such as promotional material explaining the objects and activities of the body corporate, society, institution or other organisation.

If applying to be approved for the time being under section 275 (3)(a), please lodge:

- evidence that the body corporate, society, institution or other organisation's resources are used wholly or predominantly for the promotion of education in Australia or the relief of poverty in Australia or both, including details of any current or proposed transactions being undertaken by the society or institution.

If applying for exemption of an instrument or transaction under section 275 (3)(b) or 275A, please lodge:

- a copy of the relevant instrument(s)
- the original instrument effecting the relevant transaction
- any other information such as promotional material for the transaction for which exemption is claimed
- in the case of a partial exemption, evidence of the extent of use or proposed use for exempt purposes (such as an estimate of the proportion of the total area to be used for exempt purposes).


Notes:




1. Exempt charitable or benevolent body under section 275 (3)(a) means any body corporate, society, institution or other organisation for the time being approved by the Chief Commissioner whose resources are, in accordance with the rules and objects, used predominantly for the relief of poverty in Australia or promotion of education in Australia.
2. Exempt charitable or benevolent body under section 275 (3)(b) and 275A means any body corporate, society, or institution or other organisation that in the opinion of the Chief Commissioner is of a charitable or benevolent nature or whose primary object is the promotion of the interests of Aborigines, and if the dutiable transaction or instrument is for exempt purposes.
3. An institution is an establishment, organisation or association created for the promotion of a specified object. A trustee acting alone in exercising the powers conferred by the trust deed is not an institution.
4. The body corporate, society, institution or other organisation must be a non-profit organisation.
5. Exempt purposes under section 275 (3)(b) and 275A means:
 - the relief of poverty
 - the relief and prevention of sickness and disability
 - the relief of suffering and distress caused by old age
 - the promotion of education
 - the establishment of organisations to assist sections of the community with special needs
 - the relief of distress caused by natural disasters or sudden catastrophes.
6. Other guidelines for approved exempt purposes include:
 - property purchased to be let or sold for profit is not eligible, but donated property can be sold if the proceeds will be applied to a specific proposal that is for approved exempt purposes
 - property acquired as the headquarters of the organisation is eligible if used for continuing charitable or benevolent work
 - property purchased by a religious organisation must be used for approved charitable and benevolent purposes of the organisation and not for predominantly religious purposes.

Privacy statement

Information collected from you on this form is required by Revenue NSW 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. Revenue NSW will correct or update your personal information at your request. Read more about privacy at www.revenue.nsw.gov.au

Contact details

 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200

 www.revenue.nsw.gov.au  duties@revenue.nsw.gov.au  Help in community languages is available.



Postal address

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