

Application for Exemption from Payroll Tax

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 Revenue NSW anytime a change occurs to your organisation's circumstances

Client ID*

**If you are already registered with Revenue NSW 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		Postcode
Contact name		Daytime phone number ()	
Email address			

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

Provide the date you are requesting the exemption to start from (DD/MM/YYYY)

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

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 ➤ Submit the following documentation with this application to harmonisation@revenue.nsw.gov.au
1. details of the day-to-day activities and services provided by the organisation
 2. the organisation's last audited annual report.
- No ➤ Submit the following documentation with this application to harmonisation@revenue.nsw.gov.au:
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.
 3. The organisation's last audited annual report.

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.

I,
declared at _____ on (DD/MM/YYYY)


Relevant sections 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
- Schools and educational services and training ➤ See section 49.

Contact details

 1300 139 815* (Monday – Friday, 8.30 am – 5.00 pm) *International callers please call +61 2 7808 6904

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

 **Postal address** **DX Number**

GPO Box 4042 DX 456 Sydney

Sydney NSW 2001

Privacy Collection Notice

Revenue NSW is collecting your information to administer the *Payroll Tax Act 2007*.

Revenue NSW gives priority to protecting the privacy of information we receive. We do this by handling information in a responsible manner and in accordance with the *Privacy and Personal Information Protection Act 1998* and *Taxation Administration Act 1996*.

Revenue NSW may disclose your information for law enforcement, for legal proceedings arising out of a taxation law, to permitted statutory or regulatory bodies, for reciprocal taxation law administration with another Australian jurisdiction, or any other reason contained within Part 9, Division 3 of the *Taxation Administration Act 1996*, or as permitted by law.

Revenue NSW does not require you to disclose tax file numbers for Payroll Tax purposes. If you submit information to us that includes tax file numbers and data that was not requested, you should redact this information where possible.

For more privacy information regarding the collection of information about an individual, please refer to the Revenue NSW Policy.

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