



Transfer Duty – Application for Charitable Exemption

ELIGIBILITY

Subsection 95(1) of the *Duties Act 2008* provides an exemption from transfer duty for a dutiable transaction that has been entered into or occurred for charitable or similar public purposes.

For further information, please see the following publications available from the [State Revenue website](#):

- Fact Sheet '[Charitable Exemptions](#)'
- Revenue Ruling DA/PT/LT 18 '[Charitable Exemptions](#)'
- Duties Circular 13 '[Taxation Legislation Amendment Act \(No. 2\) 2015](#)'

SUPPORTING DOCUMENTS

This application form must be submitted together with the following information, where applicable:

1. The applicant's constitution, memorandum of association, trust deeds or other establishing document (including any amending documents);
2. The applicant's most recently published annual reports and/or financial statements;
3. The transaction record (e.g. offer and acceptance and/or transfer of land);
4. A detailed submission outlining the purposes for which the transaction had been entered into; and
5. Any other information considered relevant to support the application.

Do not provide the documents in points 1 and 2 if this information:

- is currently publicly available (for example, on the Australian Charities and Not-for-profits Commission or the Office of the Registrar of Indigenous Corporations websites); or
- has previously been submitted to the Office of State Revenue in support of another charitable exemption application; and
- has not changed since it was previously submitted.

Check this box if the documents in points 1 and 2 are available online or have been submitted previously and there have been no material changes since being provided.

NOTE: If applying for a refund of duty, the transaction record on which the original duty stamp is printed, or to which the Certificate of Duty is attached, must be provided.

SUBMITTING THE FORM

Complete this application form and submit it [online](#) if you wish to receive your refund by EFT.

Web Enquiry: www.osr.wa.gov.au/dutiesenquiry **Website:** www.osr.wa.gov.au

Telephone: (08) 9262 1100 **Country Callers:** 1300 368 364 (Local Call Charges)

Post: Office of State Revenue, GPO Box T1600, PERTH WA 6845

Transfer Duty – Application for Charitable Exemption

Please answer all questions

BUNDLE ID:

APPLICANT'S DETAILS

Name:	<input type="text"/>	Email:	<input type="text"/>
Postal Address:	<input type="text"/>		
Contact Number:	<input type="text"/>	ABN:	<input type="text"/>

HEAD OF CHARITY

- Relief of poverty Advancement of religion
 Advancement of education Other purposes beneficial to the community

LAND DETAILS: Complete items 1 or 2 as applicable

1. Land description / Property details

Street No.	Street Name	Suburb	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Lot No.	Plan / Diagram / Strata Plan	Volume	Folio
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2. Business assets / Other dutiable property

RELEVANT BODIES

An exemption is not available to a taxpayer who is a relevant body, unless a beneficial body determination is in force for that relevant body. Indicate if the applicant is any of the following types of relevant bodies:

a. a political party? Y N

A body or organisation, whether incorporated or unincorporated, having as one of its objects or activities the promotion of the election to the Parliament of the Commonwealth, or to a Parliament of a State or Territory, of a candidate or candidates endorsed by it or a body or organisation of which it forms part

b. an industrial association? Y N

- An organisation registered under sections 53 or 54 of the *Industrial Relations Act 1979*;
- An association of employees or employers registered as an organisation, or recognised, under the *Fair Work (Registered Organisations) Act 2009* (Cth);
- An association of employees registered or recognised as a trade union (however described) under the law of another State or a Territory;
- An association of employers registered or recognised as such (however described) under the law of another State or Territory; or
- An association of employees a principal purpose of which is the protection and promotion of the employees' interests in matters concerning their employment.

c. a professional association? Y N

A body or organisation, whether incorporated or unincorporated, having as one of its objects or activities the promotion of the interests of its members in any profession.

d. a body that promotes trade, industry or commerce? Y N

Includes to carry out an undertaking a purpose of which includes the promotion of, or the advocacy for, trade, industry or commerce, whether generally or in respect of any particular kind of trade, industry or commerce.

e. a member of a payroll tax group and another member of the group is a body referred to in (a) to (d)? Y N

A group constituted under Part 4 of the *Pay-Roll Tax Assessment Act 2002*.
See Payroll Tax Fact Sheet '[Grouping Provisions](#)'

f. a related body corporate of another body referred to in (a) to (d)? Y N

As defined within section 50 of the *Corporations Act 2001* (Cth), where a body corporate is:

- a holding company of another body corporate; or
- a subsidiary of another body corporate; or
- a subsidiary of a holding company of another body corporate;

then both body corporates are related to one another.

g. a body whose sole or dominant purpose is to provide a financial or non-financial benefit to a body referred to in (a) to (d)? Y N

h. a body that holds the dutiable property as trustee of a trust, where a body referred to in (a) to (d) above is a beneficiary of that trust? Y N

IMPORTANT

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

(a) \$20,000; and

(b) three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.

DECLARATION

I, of
(Full Name - please print using **BLOCK LETTERS**) (Postal Address)

declare that all particulars in this form are, to the best of my knowledge and belief, true and accurate.

Capacity in which declaration is made:
(e.g. chief executive officer, treasurer etc)

Signed: Date: / /

BENEFICIAL BODY DETERMINATION

Subject to certain conditions, an application may be made to the Minister for Finance for a determination that a relevant body is a beneficial body for the purposes of the taxation Acts. A beneficial body determination reinstates the taxpayer's entitlement to the charitable exemptions. A relevant body that is an industrial association or political party is not entitled to make an application.

The Minister, with the Treasurer's concurrence, may make, amend or revoke a beneficial body determination only if the Minister is of the opinion that it is in the public interest to do so and after considering any information he considers relevant.

For further information, please refer to sections 96B and 96C of the Duties Act and:

- the '[Application for a Beneficial Body Determination](#)'; and
- Duties Circular 13 '[Taxation Legislation Amendment Act \(No. 2\) 2015](#)'.