



Office of State Revenue  
NSW TREASURY  
ISO 9001-Quality Certified

## Application for Exemption – Land Owned by a Charitable or Educational Institution or a Religious Society

**NOTE:**

- Please read the explanatory notes below before completing this form
- Before lodging, remove this page and keep for your reference

### Explanatory Notes

Land owned by, or held in trust for, a charitable or educational institution or a religious society is considered exempt from land tax under Sections 10(1)(d) and (e) of the *Land Tax Management Act 1956*, provided:

- the organisation's business is not carried on for the pecuniary profit of members; and
- the institution or society is carried on solely for charitable, educational or religious purposes.  
In the case of a religious society, this also includes land used for the support of aged or infirm clergy or ministers of the society, or their wives or widows or children.

If an institution is determined to be an exempt organisation under these provisions of the Act, then all lands owned by the entity will be exempt from land tax, regardless of the usage.

### Supporting evidence required

To support your claim for exemption, you must provide the Office of State Revenue with the following documents:

- 1 Constitution and/or copy of the memorandum and articles of association and any amendments
- 2 Copy of the financial statements for the past two years
- 3 The latest annual report.

### Claiming the exemption

To be declared an exempt organisation under the Act, the constituent document must show:

- the objects of the organisations
- membership details
- evidence that there can be no distribution of income to members while the association remains in existence
- evidence that there can be no distribution to members if the association is wound up.

#### PRIVACY STATEMENT

The information in this form is required by the Office of State Revenue (OSR) to determine whether or not you meet the criteria for an exemption from land tax for land owned by a charitable or educational institute or a religious society. The information may be disclosed to third parties with your consent or as required or permitted by law.

An individual may review and update personal information held by OSR by contacting the office.



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ABN: 77 456 270 638

# Application for Exemption – Land Owned by a Charitable or Educational Institution or a Religious Society

**NOTE:**

- This form is to be completed by a duly authorised officer of the institution or society
- Interest and penalty tax may be incurred if you provide false or misleading information
- Please read the explanatory notes on page one before completing this form
- If you need more space to list additional land items, please include these on a separate sheet of paper and attach it to this form.
- Print clearly in the boxed spaces and tick the appropriate boxes

Client ID

(if known)

Tax year

### 1 Contact details

Contact name	Position
Daytime phone no. (    )	

### 2 Organisation details

We (owners of the land)
of (address)

are an exempt organisation under the criteria in Section 10 (1) (d) or (e) in the *Land Tax Management Act 1956*.

- a The organisation is a
- Charitable or educational institution
  - Religious society
- b Is the land owned by this organisation held in trust?
- Yes ➤ *Please include a copy of the trust deed with this application*
  - No

### 3 Claim for exemption

I apply for an exemption from land tax on behalf of the above organisation under the provisions of the above Act for the land(s) at

Land item	Address	Lot no.	Plan no.
1			
2			
3			
4			



9999900007

#### 4 Supporting documentation

The following supporting documentation has been included with this application.

**NOTE: All** of the following documents must be supplied to claim an exemption.

- Constitution and/or copy of the memorandum and articles of association and any amendments
- Copy of the financial statements for the past two years
- Copy of the most recent annual report
- Any other literature to support the claim for exemption ➤ *If available, please specify below and attach copies*


#### 5 Declaration

This form must be signed by the person completing the return and must state the capacity in which the declaration is made.

I,			
declare that the information I have given is true, accurate and complete in every particular.			
Signature	Date	/	/ 20

#### CONTACT DETAILS

**Phone:** 1300 139 816 (Monday – Friday, 8.30 am – 5.00 pm)

**Website:** [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

**Email:** [landtax@osr.nsw.gov.au](mailto:landtax@osr.nsw.gov.au)

<b>OFFICES</b>	(8.30 am – 4.30 pm)		
<b>Parramatta</b>	Lang Centre, cnr Hunter & Marsden Streets GPO Box 4042, Sydney NSW 2001	DX 456 Sydney	Fax (02) 9689 6763
<b>Newcastle</b>	Level 2, 97 Scott Street PO Box 511, Newcastle NSW 2300	DX 7860 Newcastle	Fax (02) 4925 5300
<b>Wollongong</b>	Level 6, 90 Crown Street PO Box 666, Wollongong NSW 2520	DX 5245 Wollongong	Fax (02) 4253 1066

Help in community languages is available.