



Office of State Revenue
NSW TREASURY
ISO 9001-Quality Certified
ABN: 77 456 270 638

Application for Exemption – Payroll Tax

OPT 007 – 07/08

NOTE:

- Please read the NSW Payroll Tax Exemptions factsheet before completing this form
- If approved, your exemption status will be reviewed every three years from the date of issue and you must advise OSR anytime a change occurs to your organisation's circumstances
- Read more about payroll tax at www.osr.nsw.gov.au

Employer details

Client ID*
Name

*If you are already registered with OSR for another tax or duty, use your existing client ID

Applicant's details and postal address (All correspondence will be sent to this address)

Building name	Floor number		
Unit number	Suite		
Street number	Street name		
Suburb/Town	State	Postcode	
GPO/PO Box no.	Suburb	State	Postcode
Contact name	Daytime phone ()		
Email address			

Under what section are you applying for exemption? ➤ See the table on page 3

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Wages

What wages have been paid to date during the current financial year?

Note: NSW wages include the following components – salaries and wages, FBT, superannuation, employment termination payments, contractor payments and allowances ➤ See 'Taxable Wages' on our website at www.osr.nsw.gov.au

Your gross NSW wages	\$	Your gross interstate wages	\$
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Exemption categories

The wages liable to payroll tax **do not include** wages paid or payable by the following organisations.

Category	Section
* A religious institution	48 (1)(a)
* A public benevolent institution	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).	48 (1)(c)
* Health care service providers such as a public hospital, a non-profit hospital that is carried on by a society or association, public hospitals and area health services, the Home Care Service, Ambulance Service	51
Schools, colleges and educational institutions at secondary level or below run by non profit organisations.	49
Aboriginal persons employed under the Community Development Employment Project	50
Council, county council or local government business entity are exempt except when paid or payable for or in connection with: <ul style="list-style-type: none"> ■ the supply of electricity, water, sewerage services, gas, liquefied petroleum gas or hydraulic power and the supply and installation of associated fittings and appliances and of pipes and apparatus ■ the operation of an abattoir or public food market, parking station, cemetery, crematorium or hostel ■ the operation of a coal mine and the supply and distribution of coal ■ the operation of a transport service ■ the supply of building materials ■ the construction of any building or work or the installation of plant, machinery or equipment for use in or in connection with any of the above activities. 	58 and 59
The Governor of a State	61
Defence personnel	62
The Commonwealth War Graves Commission	63
Consular and non-diplomatic representatives	64
Trade commissioners	65
The Australian-Fulbright Commission	66

***Note:** The exemption for non profit organisations only applies to work they ordinarily perform. Although this covers administration and management work it does not cover any commercial or fund raising activity, even if that activity is used to fund the charity.