



Application by an organisation for Exemption from Land Tax

State Revenue Office
Department of Treasury and Finance

Who should use this form?

Sections 17, 18 and 19 of the *Land Tax Act 2000* provide exemptions from Land Tax for eligible organisations where the land they own or hold is used for an eligible purpose.






This form should be used by an authorised officer of an organisation eligible to receive the exempt Land Tax classification, such as a charitable institution, religious body, retirement village, club, society, or community service organisation.

Which property and organisations are eligible?

Eligibility is as follows, in summary:

- Property owned by (or in trust for) a religious body and used for religious, charitable or educational purposes;
- Property owned by (or in trust for) a charitable institution and used for charitable purposes;
- Property owned by (or in trust for) and used as a eligible medical establishment or convalescent home (excludes General Practice);
- Aboriginal land within the meaning of the *Aboriginal Lands Act 1995* used principally for aboriginal cultural purposes;
- Land subject to a conservation covenant under Part 5 of the *Nature Conservation Act 2002*;
- Land owned by (or in trust for) and used for the purposes of an ex-servicemen's association;
- Land on which is built a public library or public museum;
- Land owned by (or in trust for) a community service association if the land is not primarily used to raise income for the organisation;
- Land owned by any association or society used solely by it for holding public exhibitions and not for profit or gain; and
- Land used for the purposes of, or ancillary thereto, the operation of a retirement village.

Information you will need before lodging the form

- A. A copy of your organisation's most recent annual report and audited Income and Expenditure Statements and Balance Sheet. 
- B. Property Numbers or Property Identification Numbers (PID) or their Volume and Folio numbers.
The Property Number is printed on the property schedule if you have a Land Tax Notice of Assessment, or the PID is printed on your council rates notice. If you prefer to use the Volume (Plan) and Folio (Lot) numbers, go to the *Properties and Titles* section of the [Land Information System Tasmania](http://www.thelist.tas.gov.au), at www.thelist.tas.gov.au.
- C. If your organisation holds the property:
- as a beneficiary of an estate or trust attach a copy of the will or trust deed; 
 - as a company attach a current ASIC search showing the shareholding in the company; 
 - as an association or society attach a copy of the constitution or other constituent documents; 
 - subject to a conservation covenant attach a copy of documents confirming registration of the covenant over the affected land. 
- D. If your organisation receives one or more of the exemptions/concessions referred to in question 5, please attach the relevant certificate/s.
- E. If you need to provide additional information for questions 6 and 9, please attach it using separate sheets.

Use A-E above as a checklist of attachments before lodging your completed form.

For more information from the State Revenue Office

Phone

(03) 6166 4400
(week days 9:00am to 5:00pm)

Email

taxhelp@treasury.tas.gov.au

Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the *Taxation Administration Act 1997*. You are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provision of the Taxation Act, and will be managed in accordance with the *Personal Information Protection Act 2004*. You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

1. Organisation's details

Organisation's full name		
Address line 1		
Address line 2		
Suburb/town		
State		Postcode
ABN		
ACN		

2. Contact person's details

Name	
Email address	
Business hours phone number	

3. Is your organisation known by any other trading or business names?Yes No

If 'yes', please provide the other trading or business name below:

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4. Is your organisation registered with the Australian Charities and Not-for-profits Commission?Yes No **5. Please select which of the following tax exemptions/concessions your organisation is endorsed to receive?**

- a) Income tax exemption
- b) FBT exemption
- c) GST concession
- d) Deductible gift recipient

Note: Attach a copy of the exemption/concession certificate/s. 

6. Is your organisation related to another organisation that owns/holds land in Tasmania?

Two organisations are related to each other for land tax purposes if:

- a) a person has, or the same people together have, a controlling interest in both organisations; or
- b) the organisations are related bodies-corporate for the purposes of the Corporations Act 2001 (Cwlth); or
- c) one of those organisations is related to an organisation to which the other is related; or
- d) two companies have common shareholders.

Yes No

If 'yes', please provide details of any related organisations below.

Should you need to add more than three organisations, please use a separate sheet and attach it when lodging the form.

Organisation 1			
Land Tax account number			
Property address or PID			
ABN		ACN	
Organisation's legal name			
Organisation's trading name			
How is your organisation related to this organisation?			
 Organisation 2			
Land Tax account number			
Property address or PID			
ABN		ACN	
Organisation's legal name			
Organisation's trading name			
How is your organisation related to this organisation?			

Organisation 3		
Land Tax account number		
Property address or PID		
ABN		ACN
Organisation's legal name		
Organisation's trading name		
How is your organisation related to this organisation?		

7. Which type of exemption is your organisation applying for?

Please select from the list below:

- Property owned by (or in trust for) a religious body and used for religious, charitable or educational purposes.
- Property owned by (or in trust for) a charitable institution and used for charitable purposes.
- Property owned by (or in trust for) and used as an eligible medical establishment or convalescent home (excludes General Practice).
- Aboriginal land within the meaning of the *Aboriginal Lands Act 1995* used principally for aboriginal cultural purposes.
- Land subject to a conservation covenant under Part 5 of the *Nature Conservation Act 2002*.
- Land owned by (or in trust for) and used for the purposes of an ex-servicemen's association.
- Land on which is built a public library or public museum.
- Land owned by (or in trust for) a community service association if the land is not primarily used to raise income for the organisation.
- Land owned by any association or society used solely by it for holding public exhibitions and not for profit or gain.
- Land used for the purposes of, or ancillary thereto, the operation of a retirement village.

8. Your organisation's Land Tax account number – if you have a Land Tax Notice of Assessment.

Account number

9. Use of properties

Please provide details for each property you are applying to have classified as exempt.

Should you need to add more than four properties, please use a separate sheet and attach it when lodging the form.

Property 1 Address	
Property number, or PID, or Vol and Folio	
How does your organisation use this property?	
Date the above use commenced	/ / 20
Property 2 Address	
Property number, or PID, or Vol and Folio	
How does your organisation use this property?	
Date the above use commenced	/ / 20
Property 3 Address	
Property number, or PID, or Vol and Folio	
How does your organisation use this property?	
Date the above use commenced	/ / 20

9. Use of properties (cont'd)

Property 4 Address	
Property number, or PID, or Vol and Folio	
How does your organisation use this property?	
Date the above use commenced	/ / 20

10. Your organisation's financial institution (bank) account details

If you have paid land tax, the Commissioner of State Revenue will pay any refund due into your organisation's financial institution (bank) account. Payment is generally made within 14 days of receipt of your application.

Name of your organisation's financial institution (bank)	
Name of account holder/s	
BSB	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>
Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

11. Declaration and Authority

By signing, you declare that:

- the information provided in this form is true and accurate; and
- you understand that providing false or misleading information may result in a court-imposed penalty.

Full name	<input type="text"/>
Capacity in which you are making this declaration (eg Public Officer, Secretary, CFO, Director)	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text" value="/ / 20"/>

Where to lodge the completed form

Email – scanned copy

taxhelp@treasury.tas.gov.au

Fax

(03) 6173 0217

Mail

Commissioner of State Revenue
GPO Box 1374
Hobart TAS 7001

Deliver in person

Ground Floor 'Document drop box'
Salamanca Building Parliament Square,
4 Salamanca Place, Hobart
(week days 9:00am to 5:00pm)