



Payroll Tax – Application for Charitable Exemption

Eligibility

Subsection 40(2)(n) of the *Pay-roll Tax Assessment Act* provides an exemption from payroll tax for particular wages paid by a charitable body or organisation that is not:

- a body or organisation whose sole or principal purpose is the provision of tertiary education or
- a college or other vocational education and training institution under the *Vocational Education and Training Act 1996*.

For further information, please see the following publications available from the website:

- Fact Sheet '[Charitable Exemptions](#)'
- Revenue Ruling DA/PT/LT 18 '[Charitable Exemptions](#)'

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. A detailed submission outlining the purposes for which the applicant has been established and the activities and services it provides in order to fulfil those purposes and
4. 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 RevenueWA 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: This application form is not required where the taxpayer is a public benevolent institution. The wages of a public benevolent institution conducting work of a public benevolent nature are automatically exempt under paragraph 40(2)(c) of the *Pay-roll Tax Assessment Act 2002* and the taxpayer is not required to apply to the Commissioner for an exemption.

Contact RevenueWA

Submit your completed application and supporting documents via a web enquiry

Web Enquiry	www.osr.wa.gov.au/payrollenquiry	Website	WA.gov.au
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1300 1300 368 364
Postal	GPO Box T1600 Perth WA 6845		(WA country landline callers)



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Please answer all questions		Client ID	
Applicant's details			
Name		Email	
Postal address			
Contact number		ABN	

Head of charity	
<input type="checkbox"/> Relief of poverty	<input type="checkbox"/> Advancement of religion
<input type="checkbox"/> Advancement of education	<input type="checkbox"/> Other purposes beneficial to the community

Applicant's wage details										
In which jurisdiction(s) does the applicant pay wages?										
<input type="checkbox"/> WA	<input type="checkbox"/> VIC	<input type="checkbox"/> NSW	<input type="checkbox"/> ACT	<input type="checkbox"/> QLD	<input type="checkbox"/> SA	<input type="checkbox"/> TAS	<input type="checkbox"/> NT	<input type="checkbox"/> ALL		
What are the applicant's estimated wages to be paid for this financial year?										
Total WA wages	\$	Total Australian taxable wages (inc. WA)					\$			
Has the applicant applied for an exemption from any other State or Territory Revenue Office?										

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? 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.	<input type="checkbox"/> Y <input type="checkbox"/> N
b. an industrial association? <ul style="list-style-type: none"> An organisation registered under sections 53 or 54 of the <i>Industrial Relations Act 1979</i> An association of employees or employers registered as an organisation, or recognised, under the <i>Fair Work (Registered Organisations) Act 2009</i> (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. 	<input type="checkbox"/> Y <input type="checkbox"/> N
c. a professional association? 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.	<input type="checkbox"/> Y <input type="checkbox"/> N

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| <p>d. a body that promotes trade, industry or commerce?
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.</p> | <input type="checkbox"/> Y <input type="checkbox"/> N |
| <p>e. a member of a payroll tax group and another member of the group is a body referred to in (a) to (d)?
A group constituted under Part 4 of the <i>Pay-Roll Tax Assessment Act 2002</i>.
See payroll tax grouping provisions.</p> | <input type="checkbox"/> Y <input type="checkbox"/> N |
| <p>f. a related body corporate of another body referred to in (a) to (d)?
As defined within section 50 of the <i>Corporations Act 2001</i> (Cth), where a body corporate is:</p> <ul style="list-style-type: none"> • 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 <p>then both body corporates are related to one another.</p> | <input type="checkbox"/> Y <input type="checkbox"/> N |
| <p>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)?</p> | <input type="checkbox"/> Y <input type="checkbox"/> 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 tax 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)

Signature

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 42B and 42C of the PTA Act and the '[Application for a Beneficial Body Determination](#)'.