



**Application for Exemption - Insurance Duty
Not-for-Profit Community Organisations**

Duties Act 2001

Before completing this form, you should read the **Not-for-Profit Community Organisations Application for Exemption - Insurance Duty - Form 8.3 Explanatory Notes**, which contain explanations and definitions of each item on this form.

*Note: Items 1-7 and the Declaration **must** be completed. Please **print** all responses.*

1. Contact Details

Organisation Name

Postal Address

Postcode

Contact Name

Phone

2. Organisation's main object or purpose

3. This exemption is not available to exempt institutions

(a) Is the organisation registered, or entitled to be registered, as an exempt institution under section 457 of the <i>Duties Act 2001</i> ?	Yes	No
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If **YES** to the question at item 3, the organisation is not eligible for the duty exemption.

4. The exemption applies to grass roots community organisations, which provide a public benefit and support the social fabric of the community.

(a) Was the organisation formed, and is it carried on, principally for one of the listed community purposes?	Yes	No
(b) Is the organisation a not-for-profit organisation?	Yes	No
(c) Does the organisation have an organisational and administrative structure and control its own affairs?	Yes	No
(d) Is membership open to the public?	Yes	No
(e) Is there voluntary commitment of time by the members to the pursuit of the organisation's purpose?	Yes	No

If **NO** to any question at item 4, the organisation is not eligible for the duty exemption.

5. Not-for-profit community organisations with significant business or commercial interests do not qualify for exemption.

(a) Does the organisation have either assets with a gross value (before liabilities) exceeding \$1 million or annual gross revenue (before expenses) exceeding \$500,000?	Yes	No
(b) Apart from membership fees, fund raising or when pursuing its main object, does the organisation charge for services, activities or events or offer prize money?	Yes	No

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|--|-----|----|
| (c) Does the organisation hold a statutory licence to conduct a commercial activity other than a category 3 game licence, bingo centre licence, general purpose permit liquor licence, restricted club permit liquor licence or local authority approval of premises for food preparation and sale or to hold a special event? | Yes | No |
|--|-----|----|

If **YES** to any question at item 5, the organisation is not eligible for the duty exemption.

6. Exemption applies to certain public liability insurance policies

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|---|-----|----|
| (a) Does the policy for which duty exemption is claimed cover public liability insurance (including product liability insurance and directors' and officers' insurance) for a term commencing on or after 1 October 2002 and for which the premium will be paid on or after that date? | Yes | No |
| (b) If the policy covers public liability and other insurance risks, or cover is effected under a group scheme master policy, is the premium for the public liability cover separately identified in the insurer's premium invoice? (The separate premium must not include cover for professional indemnity insurance as that insurance does not qualify for duty exemption.) | Yes | No |

If **NO** to any question at item 6, duty exemption is not available for the policy.

7. Insurance Details *(if available when completing this form)*

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|--|----|
| (a) Date insurance premium due (if known) | |
| (b) Premium for public liability insurance (including any product liability insurance and insurance for directors and officers) for which the duty exemption is sought | \$ |

DECLARATION

I/we hereby declare that I/we have read the Explanatory Notes relevant to this form and that the information supplied is true and correct.

Authorised Person's Signature		Date
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Authorised Person's Name

Qualified Witness Signature		Date
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Qualified Witness Name

(Note: Qualified witness includes Justice of the Peace, Commissioner Declaration or Solicitor)

The Office of State Revenue is collecting the information on this form to determine your liability (if any) under the *Duties Act 2001* for the transactions you have described on this form. Collection of this information is authorised by the *Duties Act 2001*. The information can only be disclosed by the Office to another party in the circumstances outlined in the *Taxation Administration Act 2001* and the *Freedom of Information Act 1992*. For further information see our website at www.osr.qld.gov.au

Queensland Office of State Revenue locations:

Brisbane Upper Plaza 33 Charlotte Street (GPO Box 2475) Brisbane 4001 Client Contact Centre Ph: 1300 300 734	Rockhampton Level 3 209 Bolsover Street (PO Box 1276) Rockhampton 4700 Ph: 1300 300 734	Townsville Level 1 187-209 Stanley Street (PO Box 988) Townsville 4810 Ph: 1300 300 734	Cairns Level 9 15 Lake Street (PO Box 2378) Cairns 4870 Ph: 1300 300 734
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Visit our website at www.osr.qld.gov.au to obtain revenue rulings, practice directions, information sheets and approved forms relating to this and other State taxation subjects.



Application for Exemption - Insurance Duty
Not-for-Profit Community Organisations

Duties Act 2001

These Explanatory Notes are designed to assist you with the completion of the **Application for Exemption - Insurance Duty - Not-for-Profit Community Organisations - Form 8.3**. Visit our website at www.osr.qld.gov.au to obtain Revenue Rulings, Practice Directions, Information Sheets and Approved Forms relating to this and other State taxation subjects.

The application form is to be completed by the not-for-profit community organisation and forwarded to the Office of State Revenue (OSR). If the organisation is eligible for the exemption, OSR will issue a letter of approval and forward that letter to the organisation. The organisation should present the approval letter to its insurer when taking out the insurance.

The approval remains effective and need not be renewed each year. However, if the organisation's circumstances change and it no longer satisfies the eligibility criteria, it must notify OSR within 30 days of the change. After reviewing the matter, OSR may withdraw the approval with effect from the date of withdrawal.

1. Contact Details

Please provide the name and postal address of the organisation and a contact name and telephone number.

2. Organisation's main object or purpose

Provide an explanation of the main object or purpose of the organisation.

3. This exemption is not available to exempt institutions

An organisation registered or entitled to be registered under section 457 of the *Duties Act 2001* as an exempt institution should not complete this form. Please refer to Form 12.5 - Application for Registration - Exempt Institution. Exempt institutions already benefit from a duty exemption on public liability insurance where qualifying conditions are met.

4. The exemption applies to 'grass roots' community organisations, which provide a public benefit and support the social fabric of the community.

Answer 4(a) to 4(e) to establish if your organisation is a 'grass roots' community organisation.

(a) A list of community purposes is set out in the Annexure to the Insurance Duty Exemption Information Sheet. This Annexure is kept up to date and the latest version is available on the OSR website.

If the organisation's purpose is not one of the listed community purposes but is similar, the organisation can apply to OSR for consideration of whether or not its purpose is a community purpose. Applications must be made in writing to the Returns Branch, Office of State Revenue, using the address details at the end of this form, and be accompanied by the following:

- a copy of its constitution or rules;
- copies of its financial accounts showing its annual revenue, expenditure and assets;
- a detailed description of its activities;
- the number of its employees, members and volunteers;
- the grounds on which the organisation considers that it is a not-for-profit community organisation, providing a public benefit and supporting the social fabric of the community; and
- a signed and completed Form 8.3, except item 4(a).

(b) An organisation is not-for-profit if it is not carried on for the profit or gain of its members. In particular:

- the organisation's income and property must be used solely to promote its community purpose;
- no part of its income or property is distributed, paid or transferred in any way to its members; and
- the organisation's constitution or rules must provide that on dissolution, any surplus assets must be transferred to another not-for-profit community organisation or be applied to a charitable purpose.

(c) A mere trust would not be a not-for-profit community organisation.

(d) Membership should not depend on the consent of the other members. The right of membership should depend only on the possession of natural attributes or attributes which any member of the community may acquire.

5. Not-for-profit community organisations with significant business or commercial interests do not qualify for exemption.

- (a) In determining whether gross revenue exceeds \$500,000 for a financial year, the following should be disregarded:
- fund raising revenue if the fund raising activity is not the organisation's principal pursuit. For example, revenue from fund raising such as raffles or fetes conducted by an amateur sporting club would not be taken into account as those activities are not its principal object or pursuit; and
 - government grants for community purposes.

If an organisation has assets exceeding \$1 million or gross revenue exceeding \$500,000 because it operates on a state, national or affiliated basis it may apply to OSR for a review of its circumstances to determine whether or not the organisation has a significant business or commercial focus. Applications must be made in writing to the Returns Branch, Office of State Revenue, using the address details at the end of this form, and be accompanied by the following:

- a copy of its constitution or rules and an explanation of the way the organisation is structured and why;
 - copies of its financial accounts showing its annual revenue, expenditure and assets;
 - a detailed description of its activities which should include details of how the assets are used by the organisation;
 - the number of branches or affiliates in Queensland;
 - the number of branches or affiliates that would meet the exemption criteria;
 - the nature of the revenue generating activities;
 - the contribution of branches or affiliated clubs to revenue generation (other than by membership fees);
 - the number of its employees, members and volunteers;
 - the grounds on which the organisation considers that it does not have a significant business or commercial focus; and
 - a signed and completed Form 8.3.
- (b) The prohibition on charging fees does not apply to membership fees, fund raising activities or activities in pursuant of the organisations main objects. For example, fees charged to enter or attend a sporting event staged by the sporting organisation concerned will not disqualify the organisation from exemption.
- (c) A statutory licence to conduct a commercial activity includes any liquor or gaming licence other than those licences specifically mentioned in item 5(c).

6. Exemption applies to certain public liability insurance policies

- (a) The exemption applies to public liability insurance, including product liability insurance and insurance for directors' and officers' liability. The exemption does not apply to professional indemnity insurance.
- (b) The premium invoice must show the premium for the exempt component of the insurance for the exemption to apply. Duty will apply to any other insurance under the policy which is not exempt.

7. Insurance Details

- (a) Insert the date when the insurance premium is due (if known). Allow 14 days for OSR to process your application.
- (b) Insert the amount of the premium which relates only to public liability insurance and for which the duty exemption is being sought. You only need to complete this item if you have the information available.

Declaration

The declaration must be completed by an authorised person of the organisation.

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