

FORM QRO—TA3

Version 1—Effective 21 October 2010

Taxation Administration Act 2001 Section 149A



Application for registration—charitable institution

About this form

Complete this form if you represent an institution and are applying for registration under Part 11A of the *Taxation Administration Act 2001*. Registration may qualify the institution for certain exemptions under the *Duties Act 2001*, *Land Tax Act 2010* and *Payroll Tax Act 1971*.

Before you begin, you should read the attached *Guide to applying for registration as a charitable institution* to make sure you understand your obligations and the meaning of terms used in this form.

Part A—Business details

1. Institution type

Company Trustee Incorporated entity Other

Start date for registration / /

Have you previously applied for registration as a charitable institution? Yes No

If yes, please attach a copy of the determination letter.

Have you been registered as a charitable institution in other States or Territories? Yes No

If yes, please attach a copy of the determination letter from the relevant State or Territory.

Does the institution have a client number with Queensland Revenue Office? No

Yes

What is your client number? I cannot remember my client number

2. Institution details

Complete only **one** of the following registration types (a) to (d).

(a) Company

ABN

ACN

Company name

Trading name (if applicable)

(b) Trustee

Trust name

Trading name

ABN (if applicable)

Trustee information

Trustee entity Company Individual

If Company

Company name

Trading name

ABN

ACN

OR If Individual

Title (Mr / Mrs / Ms)

First name

Middle name

Last name

Date of birth

Trustee's address

Unit/flat/building

Street number

Street

or Postal delivery type eg. PO Box, Locked Bag

Suburb/Town

Country

State Postcode

If there are additional trustees, please attach separate sheet(s) listing the relevant details

(c) Incorporated entity

ABN

Name

Trading name

(d) Other registration

ABN

Name

Trading name

Entity type

3. Institution contact details

Street address	Postal address	<input type="checkbox"/> Same as street address
C/O	C/O	
Unit/flat/building	Unit/flat/building	
Street number	Street number	
Street	Street	
Suburb/town	or Postal delivery type	eg. PO Box, Locked Bag
Country	Suburb/town	
State	Country	
	State	Postcode

Contact

Telephone	
Fax	
Mobile	
Institution email address	

Preferred communication method Email Post (Letter) Telephone Mobile Fax

4. Industry information

Provide full details of the institution's principal activities

Please enter the following information if it is known:

Industry		Category	
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Part B—Eligibility

5. Type of institution

The institution is:

- (a) a religious body or associated religious body
- (b) a public benevolent institution
- (c) a university or university college
- (d) a primary or secondary school
- (e) a kindergarten
- (f) an institution whose principal object or pursuit is the care of the sick, aged, infirm, afflicted or incorrigible persons
- (g) an institution whose principal object or pursuit is the relief of poverty
- (h) an institution whose principal object or pursuit is the care of children by being responsible for them on a full time basis
- (i) other

For institutions listed in (a–h) above, go to item 8. If 'other' go to item 6.

6. Other eligible institution

The institution has a principal object or pursuit that:

- (a) fulfils a charitable object or promotes the public good;
and
(b) is not a leisure, recreational, social or sporting object or pursuit.

Yes

If yes, go to item 7.

No

The institution is not eligible for registration.

7. Public good

Provide details of how the institution's objects and pursuits fulfil a charitable object or promote the public good

Attach additional pages if necessary

8. Supporting information

The following items must be provided with this application:

- copy of the institution's constitution
 certificate of the institution's incorporation if applicable
 details of the institution's current or proposed activities
 details of fees charged for the institution's activities
 other supporting information that provides background to the institution's activities.

Part C—Declaration

A person authorised by the institution must personally sign this declaration.

I confirm the information submitted is true and correct

Authorised person's signature

Name

Relationship to institution

Date

Contact phone

Queensland Revenue Office is collecting the personal information in this form for the purposes of administering state revenue. This is authorised by the *Taxation Administration Act 2001*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the Act or as otherwise authorised by law. An agency engaged by Queensland Revenue Office may handle your information.

Queensland Revenue Office
GPO Box 139
Brisbane Qld 4001
Ph: 1300 300 734

Visit www.qld.gov.au/qro for information relating to state taxes.

Guide to applying for registration as a charitable institution

Keep this guide for your records—do not return it with the completed form.

Eligibility for registration

In most cases eligibility for registration under the *Taxation Administration Act 2001* (“Administration Act”) is dependent on the applicant being an *institution*.

An institution is defined in the Oxford dictionary as:

“an establishment, organisation or association, instituted for the promotion of some object, especially one of public utility, religious, charitable, educational, etc., eg as a church, school, college, hospital, asylum, reformatory, mission, or the like; as a literary and philosophical institution; a deaf and dumb institution etc.”

Ordinarily, the term will connote more than a mere trust.

The trustee(s) of an institution of a type mentioned below (other than a university or university college) may also be registered.

Is the institution eligible for registration?

To be eligible for registration as a charitable institution, it must be one of the following:

- a religious body or associated religious body
- a university or university college (Note – these institutions do not qualify for exemption under the *Payroll Tax Act 1971*)
- a public benevolent institution
- a primary or secondary school
- a kindergarten
- an institution whose principal object or pursuit is the care of the sick, aged, infirm, afflicted or incorrigible persons
- an institution whose principal object or pursuit is the relief of poverty
- an institution whose principal object or pursuit is the care of children by being responsible for them on a full time basis, providing them with all necessary food, clothing and shelter and providing for their general wellbeing and protection.
- an institution that has a principal object or pursuit:
 - (a) that fulfils a charitable object or promotes the public good;
 - and
 - (b) is not a leisure, recreational, social or sporting object or pursuit.

An institution—other than a religious body, associated religious body, university or university college—can only be registered if, under its constitution, all the following apply:

- its income and property is used solely for promoting its objects; and
- no part of its income or property is to be distributed, paid or transferred by way of bonus, dividend or other similar payment to its members; and
- on its dissolution, the assets remaining after satisfying all debts and liabilities must be transferred:
 - (a) to an institution that may be registered as a charitable institution;
 - (b) to an institution the Commissioner is satisfied has a principal object or pursuit fulfilling a charitable object or promotion of the public good;
 - or
 - (c) for a purpose the Commissioner is satisfied is charitable or for the promotion of the public good.

See Public Rulings GEN003, GEN004, GEN005 and GEN006 for more information. The rulings are available at www.qld.gov.au/qro.

Once registered, charitable institutions may be eligible for exemptions from:

- duty on certain dutiable transactions, premiums for general insurance and applications to register or transfer a vehicle;
- land tax for an exempt purpose;
- payroll tax (other than a university or university college) for exempt wages.

How to complete form QRO—TA3

This form has 3 parts (labelled A—C). Each part must be completed. When completing this form, please print or type all responses in boxed spaces and tick appropriate boxes. Complete a separate application form for any affiliated institution.

Part A—Institution details

Question 1

The effective date of registration as a charitable institution is generally the date of your application. However, in limited circumstances, registration may pre-date the application.

Provide details if applicable, ie. determinations for registration from this office or other jurisdictions, of any previous applications for registration as a charitable institution.

Provide the institution's client number, where applicable. If the institution has received correspondence from us in the past, its client number may be contained in that correspondence. If the institution does not already have a client number, we will allocate a client number when this form is lodged.

Question 2

Provide the institution's name, ABN and ACN (if applicable).

For a trust, ensure that the trustee information is completed. Note: eligibility for registration in most cases is dependent on the applicant being an institution, refer to Public Ruling GEN003.

Question 3

Provide the institution's street, postal address and contact details.

Question 4

Provide details of the institution's principal activities.

The industry code and category are based upon the classifications released in the Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006, by the Australian Bureau of Statistics (ABS). The industrial classifications are available from the ABS website at www.abs.gov.au

Part B—Eligibility

Question 5

Identify the type of institution that is applying for registration. Ensure the institution's constitution contains the requirements listed above in the *Is the institution eligible for the exemption?* section of this Guide. The terms used to describe the types of institutions are not defined in the Administration Act, but have the meaning given to them under the law generally.

You should refer to your legal advisor if you are unsure about the meanings of these terms.

Question 6

If an institution is not one of the specific types of institutions listed in question 5 (a—h), it will only be eligible for registration as a charitable institution if it has a principal object or pursuit:

- that fulfils a charitable object or promotes the public good;
and
- is not a leisure, recreational, social or sporting object or pursuit.

Question 7

Describe the charitable object or public good promoted by the institution, and explain how the institution fulfils this. You must prove that the institution, through its activities, provides a real and substantial benefit, a recognisable advantage meeting the needs of a clearly defined section of the community.

Question 8

The supporting items listed must be provided with the completed application. No consideration will be given to an application without the supporting information. Information that provides background to the institution's activities includes the institution's mission statement, annual report, financial statements and other relevant published information.

What are my obligations?

To register your charitable institution you must complete Form QRO—TA3—*Application for registration—charitable institution*. Return the completed form, together with all of the supporting information to us. Alternatively, you can lodge the application on-line on our website and mail us your supporting documentation. If your application for registration is approved, keep the registration notice for your records.

You must notify us within 28 days if any of the institution's details provided in the application for registration change, so we can review the institution's eligibility for registration.

Duties Act 2001 (“Duties Act”)

A charitable institution may be exempt from duty, subject to meeting use requirements, when it:

- acquires property
- benefits from the creation or termination of a trust over property
- acquires or surrenders an interest in a trust
- pays a premium for general insurance for its property or an undertaking
- applies to register a vehicle or transfer the registration of a vehicle in its name

To be exempt from duty, the acquired or insured property or vehicle must be used solely or almost solely, by the charitable institution, for a qualifying exempt purpose with a specified start date of the use and minimum period of use. See the Duties Act for more information.

If exemption is claimed, but requirements are not met, you must lodge a Form QRO—D10.4—*Notice for reassessment—charitable institution* within 28 days.

Land Tax Act 2010 (“Land Tax Act”)

If the charitable institution has not previously received a land tax exemption, complete a Form LT15—*Exemption Claim—Charitable institution*. If the exemption claim is allowed, the exemption will apply for the liability date and subsequent years.

You must advise us in writing if the land is no longer used for an exempt purpose. This notice must be given within 28 days after the event or 28 days after the last day the land was used for an exempt purpose if:

- vacant land is allowed an exemption under s.47(2)(b) of the Land Tax Act
- the land ceases to be predominantly used by the charitable institution for 1 or more exempt purposes either:
 - before the requirement period ends; or
 - during the requirement period; or
 - as a result of the sale of land during the requirement period and before the land had been predominantly used by the charitable institution for 1 or more exempt purposes.

See the Land Tax Act for more information.

Payroll Tax Act 1971 (“Payroll Tax Act”)

If the payroll tax exemption is allowed, any wages paid or payable to a person engaged exclusively in the work of the charitable institution for a qualifying exempt purpose, as set out in the Payroll Tax Act, will be exempt. See the Payroll Tax Act for further information.

Meaning of terms

Associated religious body

A body that is controlled by, or associated with, a religious body and whose principal object and pursuit is the conduct of activities of a religious nature.

Qualifying exempt purpose

Has the meaning given in s.415(1) of the Duties Act and in s.14(9) of the Payroll Tax Act.

Exempt purpose

Has the meaning given in s.46 of the Land Tax Act.

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