



## Application for exempt institution registration

### About this form

Complete this form if a charitable, educational, public benevolent or religious institution wishes to apply for registration as an exempt institution under the *Duties Act 2001* so that it can qualify for certain exemptions from duty. Before you begin, you should read the Guide to applying for exempt institution registration to make sure that you understand your obligations and the meaning of terms used in this form.

### Part A – Institution details

#### 1. Institution

Name

ABN

Client number

Institution trustees

If applicable, provide the surname and given name, or company name and ABN, for each of the institution's trustees

#### 2. Contact details

Correspondence address

C/o

Unit/Flat/Building

House no./Street/PO Box

Suburb

State

Postcode

Telephone number

Email address

#### 3. Contact person

Contact person's name

Contact person's  
telephone number

## Part B – Eligibility

### 4. Type of institution

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The institution is a:

- Religious body or associated religious body
- Public benevolent institution
- University or university college
- Primary or secondary school
- Kindergarten or preschool
- Institution whose principal object/pursuit is the care of the sick, aged, infirm, afflicted or incorrigible persons
- Institution whose principal object/pursuit is the relief of poverty
- Institution whose principal object/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.
- Other

If the institution is listed above, go to question 7. If you have selected 'other', go to question 5.

### 5. Other eligible institution

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The institution:

- (a) has a principal object or pursuit of fulfilling a charitable object or promotion of the public good; and
- (b) does not have an object or pursuit involving a leisure, recreational, social or sporting activity.

Yes

No

If yes, go to question 6.

If no, registration as an exempt institution is not available.

### 6. Public good

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

Attach additional pages if necessary

### 7. Supporting information

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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 – Verification

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

I confirm that:

- I have read the “Guide to applying for exempt institution registration”.
- The information supplied is true and correct.

Authorised person’s signature  Date

Authorised person’s name

Office use only:

Registration number

Application received  /  /

Approval/Refusal date  /  /

Institution Class

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 of State Revenue 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](http://www.osr.qld.gov.au)

Queensland Office of State Revenue locations:

Brisbane  
Upper Plaza  
33 Charlotte Street  
(GPO Box 2593)  
Brisbane 4001  
**Client Contact Centre**  
Ph: 1300 300 734

Rockhampton  
Ground floor  
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

Visit our website at [www.osr.qld.gov.au](http://www.osr.qld.gov.au) to obtain revenue rulings, practice directions, information sheets and approved forms relating to this and other State taxation subjects.

## Guide to applying for exempt institution registration

**Do not return this Guide with the completed form. Retain the Guide for future reference.**

### Is the institution eligible for registration?

To be eligible for registration as an exempt institution, an institution must be one of the following:

- A religious body or associated religious body
- A university or university college
- A public benevolent institution
- A primary or secondary school
- A kindergarten or preschool
- 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
- Institution whose principal object/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:
  - (a) has a principal object or pursuit of fulfilling a charitable object or promotion of the public good; and
  - (b) does not have an object or pursuit involving a leisure, recreational, social or sporting activity.

In addition, unless an institution is a religious body, associated religious body or a university or university college, it will only be registered if under its constitution:

- 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 an exempt 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.

Once registered, these exempt institutions may be eligible for exemptions from duty on certain dutiable transactions, premiums for general insurance, applications to register or transfer a vehicle and mortgage duty.

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### What are my obligations?

To apply for registration as an exempt institution you must complete an Application for exempt institution registration (Form OSR – D12.5) and return the completed form, together with all of the supporting information required by the form, to the Office of State Revenue. If your application for exemption is approved, you should retain the letter of approval that you receive from us.

If you subsequently receive an exempt institution exemption for a dutiable transaction, a premium for general insurance, an application to register or transfer a vehicle or a mortgage, you must ensure that the property acquired, insured or held, the vehicle or the advance is used for a qualifying exempt purpose as set out in the Act. You should refer to the Act for further information regarding the nature of these requirements. If these requirements are not met then you will be required to lodge Notice for reassessment - Exempt institution exemption (Form OSR – D10.4) within 28 days.

You must also advise us within 30 days after any of the circumstances set out in your Application for exempt institution registration change, so that we can review whether you are still eligible for the exemption.

## How to complete form OSR – D12.5

This form has 3 parts (labelled A-C) and smaller questions within each part numbered individually. 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. If there is insufficient space, please attach additional forms or pages.

### Question 1 – Institution name

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 – Contact details

Provide the institution's contact details.

### Question 3 – Contact person

The person that we should contact in relation to this application.

### Question 4 – Institution type

Identify the type of institution that is applying or registration. Unless the institution is a religious body, associated religious body or a university or university college, the institution's constitution must contain the provisions set out in the "Is the institution eligible for the exemption?" section of this Guide to be eligible for registration. The terms used to describe the types of institutions are not defined in the 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 5

If an institution is not one of the specific types of institutions listed in question 4, it will only be eligible for registration as an exempt institution if has a principal object or pursuit of fulfilling a charitable object or promotion of the public good, and it does not have an object or pursuit involving a leisure, recreational, social or sporting activity.

### Question 6

Explain how the institution's objects and pursuits fulfil a charitable object or promote the public good, and describe that charitable object/public good. For your application to be approved, it will be necessary to prove that, through its activities, the institution provides a real and substantial benefit, a recognisable advantage to a clearly defined section of the community, at a level which reflects their needs.

### Question 7 – Supporting information

These items must be provided with the completed application. No consideration will be given to an application without this supporting information. Information that provides background to the institution's activities may consist of the institution's mission statement, annual report or other relevant published information.

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## 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 section 415(1) of the Act.

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