



Not-for-profit community organisation insurance duty exemption

About this form

Complete this form if a not-for-profit community organisation wishes to apply for an exemption from insurance duty. Before you begin, you should read the 'Guide to not-for profit community organisation insurance duty exemption' to make sure that you understand your obligations and the meaning of terms used in this form.

Part A – Organisation details

1. Organisation

Name

ABN

Client number

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

You must attach a copy of your organisation's constitution or rules to your application so that we can verify that your organisation is an eligible not-for-profit community organisation

4. Exempt institution

Is the organisation registered, or entitled to be registered, as an exempt institution under section 457 of the *Duties Act 2001*?

Yes No

If Yes, the exemption is not available.
If No, go to question 5

5. Purpose of the organisation

List the main purpose of the organisation and its significant activities:

6. Eligible community organisations

The organisation:

- (a) was formed and is carried on principally for one of the listed community purposes? Yes No
- (b) members voluntarily commit time to the pursuit of the organisation's purpose? Yes No
- (c) has an organisational and administrative structure and control of its own affairs? Yes No
- (d) membership is open to the public? Yes No
- (e) is a not-for-profit organisation? Yes No

If Yes to all questions, go to Question 7.
If No to any question, the exemption is not available.

7. Commercial interests

Does the organisation have significant business or commercial interests?

Yes No

If Yes, the exemption is not available.
If No, go to Part C.

Part C – Eligible policy

8. Public liability cover

Does the policy for which a duty exemption is claimed cover public liability insurance? Yes No

If Yes, go to Question 9.
If No, the exemption is not available.

9. Premium

The premium for the public liability cover for which a duty exemption is claimed:

- (a) is separately identified in the insurer's premium invoice? Yes No
- (b) does not include any amount for professional indemnity insurance? Yes No

If Yes to all, proceed to Part D.
If No to any question, the exemption is not available.

Part D – Declaration

You must personally sign this declaration in the presence of a qualified witness. Qualified witnesses include a Justice of the Peace, Commissioner for Declarations or Solicitor.

I declare that –

- I have read the ‘Guide to not-for-profit community organisation insurance duty exemption’.
- The information supplied is true and correct.

And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867*.

Authorised person’s signature	<input type="text"/>
Name	<input type="text"/>
Date	<input type="text"/>
Qualified witness signature	<input type="text"/>
Qualified witness name	<input type="text"/>
Date	<input type="text"/>

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

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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.

Guide for not-for-profit community organisation insurance duty exemption

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

Is the organisation eligible for the exemption?

The Queensland Government, under an administrative arrangement, provides certain not-for-profit community organisations with an exemption from insurance duty on policies of public liability, including product liability and directors' and officers' liability insurance.

The exemption applies to 'grass roots' community organisations, which provide public benefit and support the social fabric of the community. The exemption is not available to organisations that are exempt institutions under the *Duties Act 2001*, or to organisations that are eligible for this registration. Other exemptions apply to these organisations and you should refer to *Form OSR – D12.5 – Application for Exempt Institution Registration* for further information.

If granted, the exemption is effective from the date of application.

What are my obligations?

Send your completed application 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 and produce it to your insurer when you take out your insurance. You must also advise us within 30 days after any of the circumstances set out in your application change, so that we can review whether you are still eligible for the exemption.

How to complete form OSR – D8.3

This form has 4 parts (labelled A-D) 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. If there is insufficient space, please attach additional forms or pages.

Question 1 – Organisation name

If the organisation has received correspondence from us in the past, its client number may be contained in that correspondence.

Question 2 – Contact details

Provide the organisation's contact details.

Question 3 – Contact person

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

Question 4 – Exempt institution

The exemption is not available to organisations that are exempt institutions under the *Duties Act 2001*, or to organisations that are eligible for this registration. Organisations that are registered as exempt institutions already benefit from a duty exemption on public liability insurance where qualifying conditions are met and should not complete this form. If you believe that your organisation is entitled to be registered as an exempt institution, you should complete *Form OSR – D12.5 – Application for exempt institution registration*.

Question 5 – Purpose of the organisation

This may also be called the object of the organisation.

Question 6 – Eligible community organisations

To be eligible for the exemption, the organisation must be a grass roots community organisation, which provides a public benefit and supports the social fabric of the community. This means that:–

- the organisation must be formed and carried on principally for one of the following community purposes:

Arts & cultural

Bands, orchestras
Dance societies
Centres
Eisteddfod societies
Local galleries
Local theatre companies
Music festivals
Other performing arts

Community, family, youth

Counselling
Fund raising groups
Parents and citizens' associations
Shelters
Volunteer services

Craft

Clubs

Environment & conservation

Animal liberation
Conservation and land care societies
Wildlife preservation societies

Heritage & historical

Historical societies
Local museums

Multicultural

International societies
Migrant centres

Sporting & recreation

Amateur sporting clubs and associations
Scouts, guides and similar groups

If an organisation is not formed for one of the listed community purposes, but for another similar community purpose, in addition to a copy of its constitution or rules, the organisation must include with its completed application form:

- a. copies of its financial accounts showing its annual revenue, expenditure and assets;
 - b. a detailed description of its activities;
 - c. the number of its employees, members and volunteers;
 - d. 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.
- There must be a voluntary commitment of time by members.
 - The organisation must have an organisational and administrative structure and control its own affairs. A mere trust does not have a sufficient organisational or administrative structure.
 - Membership must 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.
 - The organisation must be a not-for-profit organisation, in that:
 - a. it is not carried on for the profit or gain of its members,
 - b. its income and property is used solely to promote its community purpose and is not distributed, paid or transferred in any way to its members; and
 - c. its constitution or rules provide that on dissolution, any surplus assets must be transferred to another not-for-profit community organisation or be applied to a charitable purpose.

Question 7 – Commercial interests

The exemption is not available to a not-for-profit organisation that has significant business or commercial interests. An organisation has significant business or commercial interests if any of the following apply:

(a) The organisation has gross assets exceeding \$1 million, or gross revenue exceeding \$500 000.

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 ask for a review of its circumstances to determine whether or not the organisation has a significant business or commercial focus. If you wish to apply to have your organisation's circumstances considered then you should include the following with your completed form:

- 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.

(b) The organisation charges for services, activities or events or offers prize money.

The prohibition on charging fees does not apply to membership fees, fund raising activities or activities in pursuance of the organisation's 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) The organisation holds a statutory licence.

Question 8 – Public liability cover

The exemption applies to public liability insurance including product liability insurance and insurance for directors' and officers' liability if the policy commences, and the premium for the policy is paid, on or after 1 October 2002. The exemption does not apply to professional indemnity insurance.

Question 9 – Premium

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

Meaning of Terms

Community purpose

A purpose listed above in the Guide for completing question 6.

Fund raising revenue

Revenue from fund raising activities 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 be part of the club's fund raising revenue as those activities are not its principal object or pursuit.

Gross assets

Total value of an organisation's assets, before any liabilities.

Gross revenue

The organisation's total annual revenue, other than fund raising revenue and government grants for community purposes, before any expenses.

Not-for-profit

An organisation:

- that is not carried on for the profit or gain of its members,
- whose income and property is used solely to promote its community purpose and is not distributed, paid or transferred in any way to its members; and
- whose constitution or rules provide that on dissolution, any surplus assets must be transferred to another not-for-profit community organisation or be applied to a charitable purpose.

Statutory licence

A liquor, gaming, or any other 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.

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