



Notice for reassessment – Charitable institution exemption

About this form

Complete this form if a charitable institution has claimed an exemption under the *Duties Act 2001* for a dutiable transaction, a premium for general insurance, or an application to register or transfer a vehicle, but has failed to comply with the exemption requirements. Before you begin, you should read the “Guide to completing a Notice for reassessment of a charitable institution exemption” to make sure that you understand the meaning of terms used in this form and your obligations.

Part A – Organisation details

1. Name

2. ABN

3. Client number If known

Part B – Correspondence address

4. Correspondence address

C/o

Unit/Flat/Building

House no./Street address/PO Box

Suburb

State

Postcode

Email address

Part C – Contact person

5. Contact person’s name

Contact person’s telephone number

Part D – Exemption details

6. Document/transaction exempted Transaction number (insert if known):

List details of the dutiable transaction, the premium for general insurance, or the application to register or transfer a vehicle for which the exemption was granted.

Date	Party details	Document/transaction description

All documents, or copies of the documents (if no original), that evidence the transaction or that were lodged with your application for an exemption must be re-lodged so that the transaction can be reassessed

7. Qualifying exempt purpose

Insert the number from the Guide for this question that corresponds to the qualifying exempt purpose for which the exemption was granted.

8. Failure to comply with exemption requirements

The charitable institution has not complied with the exemption requirements because:

Select one

Date of non-compliance

The property acquired, insured or held, or the vehicle was used for a purpose other than a qualifying exempt purpose.

The property acquired, insured or held, or the vehicle was not used for a qualifying exempt purpose by the start/new start date.

The property acquired, insured or held, or the vehicle was not used for a qualifying exempt purpose for the duration period/new duration period.

Part E – Verification

I verify that the information supplied on this form is true and correct.

Authorised person’s signature

Name

Date

The Office of State Revenue is collecting the information on this form for the purposes of administering State revenue. Collection of this information is authorised by the *Duties Act 2001*. Your personal information will not be disclosed without your consent except in the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Office of State Revenue
GPO Box 2593
Brisbane Qld 4001

Client Contact Centre Ph: 1300 300 734

Visit our website at www.osr.qld.gov.au for service centre locations and to obtain public rulings, information and approved forms relating to this and other State taxation subjects.

Guide to completing a Notice for reassessment of a charitable institution exemption

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

Am I required to complete a Notice for reassessment?

A Notice for reassessment (Form OSR – D10.4) must be completed if a charitable institution exemption has been received for a dutiable transaction, a premium for general insurance, or an application to register or transfer a vehicle, but the property acquired, insured or held, or the vehicle has:

- been used for a purpose other than a qualifying exempt purpose, or
- not been used for a qualifying exempt purpose by the start/new start date, or
- not been used for a qualifying exempt purpose for the duration period/new duration period.

What are my obligations?

You are required to lodge the Notice for reassessment, along with the original document which was previously stamped exempt from duty, within 28 days after any of the things listed above happen. If this document is unable to be produced, please provide a copy together with the date the document was previously stamped exempt from the payment of duty.

If you have not complied with the exemption requirements you will be required to pay additional duty. Unpaid tax interest and penalty tax will also be calculated and imposed. In certain circumstances, unpaid tax interest and penalty tax may be reduced. Refer to Public Ruling TAA 060. 1.3 Remission of Unpaid Tax Interest.

Failure to give notice of reassessment in the approved form when required is an offence under the Taxation Administration Act 2001. Maximum penalty – \$10,000.

How to complete a Notice of reassessment

This form has 5 parts (labelled A–E) 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 6 – Document/transaction for which exemption was granted

For transfers of real property, include the date of the transaction, the name of the transferor and the property description.

For a policy of insurance, include the date of the policy, the name of the insurer and the policy number.

For a motor vehicle, detail the date the vehicle was acquired, the make and model of vehicle and the registration number.

Question 7 – Qualifying exempt purpose

From the qualifying exempt purposes listed below, insert the number that corresponds to the qualifying exempt purpose for which exemption from duty was granted at question 7:

1. activities of a religious nature;
2. public benevolent purposes;
3. educational purposes;
4. conducting a kindergarten;
5. the care of the sick, aged, infirm, afflicted or incorrigible persons;
6. the relief of poverty;
7. the care of children under s. 149 c(2)(h) of the Taxation Administration Act 2001;
8. another charitable purpose or promotion of the public good;
9. providing a residence to a minister, or members of a religious order who are engaged in an object or pursuit of a kind mentioned in paragraphs 1 – 8.

Question 8 – Failure to comply with exemption requirements

Tick the appropriate box and provide the date of occurrence.

Meaning of Terms

Start date

For:

- (a) an acquisition of dutiable property - on or before 6 months after the liability for transfer duty on the transaction or later date fixed by the Commissioner, would, apart from the exemption, arise;
- (b) property held on trust for a charitable institution - on or before 6 months after the liability for transfer duty on the transaction or later date fixed by the Commissioner would, apart from the exemption, arise;
- (c) a premium for a contract of general insurance - immediately after the premium is paid;
- (d) an application to register or transfer a vehicle - immediately after the application is made; or

New start date

Is where the Commissioner has extended the start date.

Duration period

For:

- (a) property held on trust for a charitable institution - starts on the start date and ends 1 year after that date;
- (b) an acquisition of dutiable property - starts on the start date and ends 1 year after that date;
- (c) a premium for a contract of general insurance - starts on the start date and ends 1 year after payment of the premium;
- (d) an application to register or transfer a vehicle - starts on the start date and ends 1 year after the application is made;
or

New duration period

Is where the Commissioner has extended the duration period.

The Office of State Revenue is collecting the information on this form for the purposes of administering State revenue. Collection of this information is authorised by the *Duties Act 2001*. Your personal information will not be disclosed without your consent except in the circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Office of State Revenue
GPO Box 2593
Brisbane Qld 4001

Client Contact Centre Ph: 1300 300 734

Visit our website at www.osr.qld.gov.au for service centre locations and to obtain public rulings, information and approved forms relating to this and other State taxation subjects.