



## PAYROLL TAX EXEMPTION APPLICATION

### Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the [Taxation Administration Act 1997](#). You are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provisions of the Taxation Administration Act, and will be managed in accordance with the [Personal Information Protection Act 2004](#). You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

### SECTION 1 – Company Details

Registration number: (if applicable)

PRT 600-

Full Legal Name of Employer:

(if different from registered details please also provide full name as per registered details)

ABN: \_\_\_\_\_ ACN: \_\_\_\_\_

Postal address for correspondence:

Contact name:

(Mr / Mrs / Miss / Ms)

Telephone: (     ) \_\_\_\_\_ Facsimile: (     ) \_\_\_\_\_

Email address: \_\_\_\_\_

### SECTION 2 – Exemption Details

Under what section of the *Payroll Tax Act 2008* are you applying to be exempt? \_\_\_\_\_

(refer to the exemption categories on page 3)

From what date are you requesting the exemption to commence from? \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

In which jurisdiction(s) are wages paid:

TAS     VIC     QLD     ACT     SA     WA     NT     NSW

In which jurisdiction(s) have you applied to be exempt or are exempt from Payroll Tax?

Please provide a copy of your advice or a copy of your exemption approval letter.

TAS     VIC     QLD     ACT     SA     WA     NT     NSW

## ***Supporting Information Required***

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**Please provide copies (electronic copies if available) of the following:**

(please tick those you have enclosed)

- Your organisation's Constitution and/or Memorandum and Articles of Association or proof of incorporation under the Associations Incorporations Act, including the organisation's rules. This must show the organisation's objectives and non-profit status.
- Any income tax exemption certificate issued by the Australian Taxation Office (ATO).
- Details of the day to day activities and services provided by the organisation.
- Your organisation's last audited Annual Report.
- Any other relevant information in support of your application.

All documentation must be signed and dated (by the public officer or equivalent) and should support the date you are requesting the exemption to start from.

## ***SECTION 3 - Declaration***

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I understand that there may be court-imposed penalties for giving false or misleading information.

I declare that the information I have provided is true and correct.

\_\_\_\_\_  
Signature of Company Public Officer (or equivalent)  
on behalf of employer

\_\_\_\_\_  
Date

Name: \_\_\_\_\_

Title: \_\_\_\_\_

## **Lodging your application**

### **Mail**

The Commissioner of State Revenue  
GPO Box 1374  
HOBART Tas 7001

### **In person**

Level 3, 80 Elizabeth Street  
Hobart  
(weekdays, 9:00am to 5:00pm)

### **Email**

taxhelp@treasury.tas.gov.au

## **For more information**

### **Phone**

(03) 6166 4400  
(weekdays, 9:00am to 4:00pm)

## ***Exemption categories***

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The wages liable to payroll tax **do not include** wages paid or payable by the following organisations.

<b>Category</b>	<b>Section</b>
A religious institution	48(1)(a)
A public benevolent institution (but not including an instrumentality of the State)	48(1)(b)
A non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose (but not including a school, an educational institution, an educational company or an instrumentality of the State)	48(1)(c)
Schools and educational services and training	49
Aboriginal persons employed under the Community Development Employment Project	50
Health care service providers such as a public hospital; or a hospital that is carried on by a society or association otherwise than for the purposes of profit or gain to the individual members of the society or association	51
The Governor of the State	61
Defence personnel	62
Commonwealth War Graves Commission	63
Consular and non-diplomatic representatives	64
Trade Commissioners	65
Australian-American Fulbright Commission	66
Wages paid or payable for or in relation to services performed in other countries	66A