



Office of State Revenue
NSW TREASURY

ISO 9001-Quality Certified

ABN: 77 456 270 638

Application for Exemption – Land Owned by Societies, Clubs and Associations

NOTE:

- Please read the explanatory notes below before completing this form
- Before lodging, remove this page and keep for your reference

Explanatory notes

Land containing a building used for a society, club or association is exempt from land tax provided:

- a society, club or association is not carried on for the pecuniary profit of its members
 - no part of the building is used for the purpose of a **commercial activity** open to members of the public
- The land may include car parks solely used by the members of the society, club or association.

NOTE: Land may also be exempt where the land is used primarily for the purposes of any game or sport.

Land partially used for commercial purposes

Where a building used by a society, club or association is partly used or occupied (or intended to be partly used and occupied) by another person or body, this portion of the building **will not be exempt** from land tax.

The non-exempt land value will be determined by calculating the proportion that the rental value of the non-exempt part bears to the total rental value of the building.

NOTE: Where the club has bistros or restaurants within the club premises which are operated by someone other than the club, you may still be eligible for a full exemption from land tax. A full exemption still applies providing the services are **only** available to members of the club.

Supporting evidence required

To support your claim for exemption you must provide the Office of State Revenue with the following documents:

- copy of the trust deed (where land is held in trust)
- copy of the constitution and/or copy of the memorandum and articles of association and any amendments
- the society, club or association's financial statements for the last two years
- the latest annual report.

CONTACT DETAILS

Phone: 1300 139 816 (Monday – Friday, 8.30 am – 5.00 pm)

Website: www.osr.nsw.gov.au

Email: landtax@osr.nsw.gov.au

OFFICES	(8.30 am – 4.30 pm)
Parramatta	GPO Box 4042, Sydney NSW 2001
Newcastle	PO Box 511, Newcastle NSW 2300
Wollongong	PO Box 666, Wollongong NSW 2520

Help in community languages is available.



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NOTE:

- This form is to be completed by a duly authorised officer (director or secretary) of the society, club or association
- Interest and penalty tax may be incurred if you provide false or misleading information
- Please read the explanatory notes on page one before completing this form
- Print clearly in the boxed spaces and tick the appropriate boxes
- If you need more space to list additional land items, please include these on a separate sheet of paper and attach it to this form.

Client ID

(if known)

Tax year

1 Contact details

Contact name	Position
Daytime phone no. ()	

2 Organisation details*

Organisation	<i>(owner of the land)</i>
Address	

* Where the land is owned by a trust on behalf of the organisation, please **provide a copy of the trust deed.**

The object of this society/club/association is:

3 Non-exempt land owned

List all of the non-exempt land, including vacant land, owned by the society, club or association in the table below.

Address	Lot no.	Plan no.

4 Claim for exemption – where a building is located on the land

On behalf of the society/club/association, I apply for an exemption from land tax under Section 10(1)(g)(iii) of the *Land Tax Management Act 1956* for the following land(s). The society/club/association wholly occupies the building/s upon these lands.

Address	Lot no.	Plan no.



9999900006

5 Claim for reduction in taxable value – where a building is located on the land

On behalf of the society/club/association, I apply for a reduction in land tax under Section 10(2) of the *Land Tax Management Act 1956* for the following land(s) containing buildings partially used by the association and partially by other **commercial interests**.

Address	Lot no.	Plan no.	Total area of the building	Area used solely by the club (m ²)	Rental value of leased spaces*	Total rental value of building*
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$

*Rental values should be provided for all space, including car spaces.

6 Claim for exemption – land

On behalf of the society/club/association, I apply for an exemption from land tax for the following land(s) under Section 10(1)(h) of the *Land Tax Management Act 1956*.

NOTE: This includes land that is used for sporting fields, including bowling greens, golf courses, football and cricket grounds.

	Address	Lot no.	Plan no.	Use of land
1				
2				
3				
4				
5				

7 Supporting documentation

The following additional supporting documentation has been included with this application.

NOTE: All of the following documents must be supplied to claim an exemption or reduction in taxable value.

- Copy of the constitution and/or copy of the memorandum and articles of association and any amendments
- Copy of the financial statements for the past two years
- Copy of the most recent annual report
- Any other literature to support the claim for exemption ➤ *Please specify below*

8 Declaration

This form must be signed by the person completing the return and must state the capacity in which the declaration is made.

I,	
declare that the information I have given is true, accurate and complete in every particular	
Signature	Date / / 20

PRIVACY STATEMENT

The information in this form is required by the Office of State Revenue (OSR) to determine whether or not you meet the criteria for an exemption/concession from land tax for land owned by a society, club or association. The information may be disclosed to third parties with your consent or as required or permitted by law.

An individual may review and update personal information held by OSR by contacting the Office.