

Author Sinave Fonoti
File number 1500 001 579
Directorate/Branch Duties Division
Phone 1300 300 734



Office of
State Revenue

Queensland Treasury
and Trade

23 October 2014

Mater Hospitals Appeal Limited as trustee for
Mater Foundation
C/- Renee Moses
580 Stanley Street
SOUTH BRISBANE QLD 4101

**NOTICE OF
REGISTRATION**

Dear Ms Moses

RECEIVED

24 OCT 2014

MATER FOUNDATION
OFFICE

Registration as a charitable institution

Mater Hospitals Appeal Limited as trustee for Mater Foundation (ABN: 96 723 184 640)

The Commissioner of State Revenue can register an entity as a charitable institution under the *Taxation Administration Act 2001* (Administration Act).

Under this notice, Mater Hospitals Appeal Limited as trustee for Mater Foundation is registered as a charitable institution under s.149C(4) of the Administration Act.

The effective date of registration is **11 October 2010**.

This replaces the previous notice dated 18 July 2002.

Making claims for exemption

Registration as a charitable institution under the Administration Act is required before the institution may claim exemptions under the Queensland *Duties Act 2001*, *Land Tax Act 2010*, and *Payroll Tax Act 1971*.

Please refer to the attached information sheets for the available exemptions, qualifying criteria and requirements for assessments with respect to duties and land tax.

Registration under the Administration Act qualifies the charitable institution for exemption under the *Payroll Tax Act 1971* unless the registration is for a university or university college.

Change in circumstances - your obligation to inform the commissioner

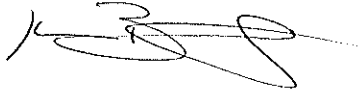
The commissioner must be advised of changes to the constitution, purpose or principal activities that may cause an institution to no longer meet the eligibility criteria for registration.

33 Charlotte Street Brisbane
Queensland 4001 Australia
GPO Box 2593 Brisbane
Queensland 4001 Australia
Telephone 1300 300 734
Facsimile +61 7 3035 3688
Website www.osr.qld.gov.au
ABN 90 856 020 239

If Mater Hospitals Appeal Limited as trustee for Mater Foundation ceases to be entitled to be registered under the Administration Act, written notice must be given to the commissioner within 28 days, pursuant to s.149H of the Administration Act.

For further enquiries, please contact this office on 1300 300 734.

Yours sincerely

A handwritten signature in black ink, appearing to read 'K Bunting', with a long horizontal flourish extending to the right.

Kate Bunting
Senior Revenue Officer
for Commissioner of State Revenue

Information Sheet – Duties

The *Duties Act 2001* (“the Duties Act”) imposes duties on certain transactions and written documents. Transactions involving property such as real estate or certain business assets are subject to duty. Duty also applies to insurance policies and applications to register or transfer vehicles.

Duty Exemptions

Subject to meeting the *use requirements*, mentioned below, a charitable institution may be exempt if it –

- acquires property;
- benefits from the creation or termination of a trust over property;
- acquires or surrenders an interest in a trust;
- pays a premium for general insurance for its property or an undertaking;
- applies to register a vehicle or transfer the registration of a vehicle in its name.

Use Requirements ¹

A charitable institution must use property, or use insured property or use the property held on trust, principally for one or more *qualifying exempt purpose* listed below.

- (1) Property acquired or insured by, or property held on trust for, a charitable institution must be used solely or almost solely by the charitable institution for 1 or more of the following purposes (a *qualifying exempt purpose*) -
 - (a) activities of a religious nature;
 - (b) public benevolent purposes;
 - (c) educational purposes;
 - (d) conducting a kindergarten or preschool;
 - (e) the care of the sick, aged, infirm, afflicted or incorrigible persons;
 - (f) the relief of poverty;
 - (g) the care of children under section 149C (2) (h) of the Administration Act;
 - (h) another charitable purpose or promotion of the public good;
 - (i) 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 (a) to (h).

- (2) For subsection (1)(a) to (h), the property acquired, insured or held on trust for is not used, solely or almost solely for a qualifying exempt purpose if the property is used for an employment or salary package of an officer or employee of the institution.

Use requirements, start date and duration of use ²

The use requirements also include a specified start date and a minimum period for use as detailed below.

<p>Transfer Duty – an acquisition of dutiable property by a charitable institution</p>	<ol style="list-style-type: none"> 1. The property acquired by the charitable institution must be used solely or almost solely by the charitable institution for a qualifying exempt purpose; 2. The Commissioner is satisfied the property will be used for that purpose: <ol style="list-style-type: none"> (a) within 6 months after the date of liability for transfer duty arises or a later date fixed by the Commissioner by notice given to the institution; and (b) for a duration of 1 year from the date the charitable institution starts to use the property for a qualifying exempt purpose or a later date fixed by the commissioner by notice given to the institution; 3. The property is not used for an employment or salary package of an officer or employee of the institution.
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¹ Section 415 of the Duties Act

² Section 416 of the Duties Act

<p>Insurance Duty – a premium for general insurance for property of a charitable institution.</p>	<ol style="list-style-type: none"> 1. The property insured by the charitable institution must be used solely or almost solely by the charitable institution for a qualifying exempt purpose; 2. The Commissioner is satisfied the property will be used for that purpose: <ol style="list-style-type: none"> (a) immediately after the premium is paid; and (b) for a duration of 1 year after payment of the premium; 3. The property will not be used for an employment or salary package of an officer or employee of the institution.
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<p>Vehicle Registration Duty – an application to register or transfer registration of a vehicle in the name of a charitable institution.</p>	<ol style="list-style-type: none"> 1. The motor vehicle is necessary to, and principally used for, carrying out the institution's work for a qualifying exempt purpose; 2. The Commissioner is satisfied the motor vehicle is to be used for that purpose: <ol style="list-style-type: none"> (a) immediately after the application to register or transfer the vehicle registration is made; and (b) for a duration of 9 months after the application is made; 3. The vehicle is not used for an employment or salary package of an officer or employee of the institution.
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How to claim exemption from transfer duty

Lodge all relevant documents with the Office of State Revenue with supporting evidence to satisfy the Commissioner that the use requirements and timeframes will be met.

If an exemption applies, an assessment will be issued for nil duty and the documents will be stamped and released.

How to claim exemption from insurance duty on general insurance

Complete a qualifying use statement (see attached) and present it to your insurance company along with a copy of your *Notice of Registration*.

Please note:

This exemption does not extend to accident insurance under the *Workers Compensation & Rehabilitation Act 2003*. Insurance duty on accident insurance is payable to WorkCover Queensland.

How to claim exemption from vehicle registration duty

If you apply for registration or transfer of registration of a vehicle, complete a qualifying use statement (see attached) and present it to Queensland Transport along with a copy of your *Notice of Registration*.

Failure to comply with the use requirements

If, after being exempted from duty, your institution does not comply with the relevant use requirement on and from the start date and for the minimum period, you must notify the Office of State Revenue within 28 days after failing to comply. Complete and lodge an *approved form 10.4 "Reassessment - Charitable Institution"*.

Duty will be reassessed on the basis that there was no entitlement to exemption. Please note that unpaid tax interest may apply and penalties may be imposed for failure to notify the Office of State Revenue.

Information Sheet – Land Tax

The *Land Tax Act 2010* (“the Land Tax Act”) imposes a tax on freehold land owned in Queensland as at midnight on 30 June each year. Landowners are liable for land tax when the aggregate unimproved value of taxable land exceeds certain thresholds.

Land Tax Exemptions

Land tax is assessed on the taxable value of an owner's total land-holdings. The unimproved values of all the land in Queensland owned by a taxpayer as at 30 June are added to determine a taxable value, less any exemptions claimed to produce an assessment of land tax. Eligibility for exemption will depend on whether the land is or will be used for an exempt purpose.

A charitable institution, registered under section 149C of the Administration Act, may be able to claim an exemption if the land is owned by it and used for an **exempt purpose**.

*Exempt purpose*³ means each of the following—

- (a) activities of a religious nature;
- (b) public benevolent purposes;
- (c) educational purposes;
- (d) conducting a kindergarten or preschool;
- (e) the care of the sick, aged, infirm, afflicted or incorrigible persons;
- (f) the relief of poverty;
- (g) the care of children under section 149C(2)(h) of the Administration Act;
- (h) another charitable purpose or promotion of the public good;
- (i) 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 (a) to (h).

How to make a claim for exemption

If the charitable institution has not previously received a land tax exemption, complete an Exemption Claim – Charitable institution – LT15.

Failure to comply with the use requirements

If the exemption claim is allowed, the exemption will apply for the liability date and subsequent years. However the charitable institution must give written notice to the Commissioner if the land is no longer used for an exempt purpose.

The charitable institution must give written notice to the Commissioner advising of the change within 28 days after the event or 28 days after the last day the land was used for an exempt purpose if:

- (a) vacant land is allowed an exemption under section 47(2)(b) of the Land Tax Act.
- (b) the land ceases to be predominantly used by the charitable institution for 1 or more exempt purposes either:
 - before the requirement period ends or
 - during the requirement period or
 - as a result of the sale of land during the requirement period and before the land had been predominantly used by the charitable institution for 1 or more exempt purposes.

³ Section 46 of the Land Tax Act

Duties Act 2001

**Mater Hospitals Appeal Limited as trustee for
Mater Foundation**

**Qualifying Use Statement (vehicle)
for exemption from vehicle registration duty on**

- application for registration of a vehicle; or
- transfer of registration of a vehicle

I

[name]

of.....

[address]

am the Accountant / Secretary / Manager / Trustee of the above institution which is a registered charitable institution under the *Taxation Administration Act 2001*. **I enclose a copy of the registration letter issued by the Commissioner of State Revenue.**

I certify that:

1. the motor vehicle listed below is necessary to, and principally used for, carrying out the institution's work for a qualifying exempt purpose as listed in section 415 of the *Duties Act 2001*;
2. the purpose for which the motor vehicle will be used is:

describe purpose in detail:

3. the vehicle will start to be used for a qualifying exempt purpose immediately after making the application for registration or transfer of the vehicle;
4. the vehicle will continue to be used for a qualifying exempt purpose for 9 months after making the application;
5. the vehicle will not be used for an employment or salary package of an officer or employee of the institution.

DETAILS OF VEHICLE

Make:..... Year of manufacture:.....
Model:..... Engine number:.....
Body type:..... Chassis number:.....
Registration number:.....

Signature Date:

Duties Act 2001

**Mater Hospitals Appeal Limited as trustee for
Mater Foundation**
Qualifying Use Statement (general insurance)
for exemption from insurance duty on a premium
for general insurance of property or an undertaking

I

[name]

of.....

[address]

am the Accountant / Secretary / Manager / Trustee of the above institution which is a registered charitable institution under the *Taxation Administration Act 2001*. **I enclose a copy of the registration letter issued by the Commissioner of State Revenue.**

I certify that:

1. the insured property described below will be used solely or almost solely for a qualifying exempt purpose as listed in section 415 of the *Duties Act 2001*;

2. the purpose for which the property is used is:

describe purpose in detail:

3. the property will start to be used for a qualifying exempt purpose immediately after the insurance premium is paid;

4. the property will continue to be used for a qualifying exempt purpose for 1 year after payment of the premium;

5. the property will not be used for an employment or salary package of an officer or employee of the institution.

DETAILS OF INSURANCE

Policy No. Type of Risk (eg fire):.....

Location of property Date of commencement of insurance:

Total sum insured: \$ Premium: \$

Proportion (if any) of the total sum insured not related to a qualifying exempt purpose
\$.....

Proportion (if any) of the premium not related to a qualifying exempt purpose: \$
.....

Signature

Date: