

**FORM DT2**

*Debits Tax Act 1990  
Version 1 - June 2000*

**APPLICATION FOR EXEMPTION FROM PAYMENT OF DEBITS TAX**

**INSTRUCTIONS**

- This application is for account holders seeking a "Certificate of Exemption" in respect of debits tax.  
**Debits Tax is only payable on accounts with a cheque book facility.**
- A separate application should be made for each account for which an exemption is sought.
- Criteria for exemption from debits tax are contained in the schedule for categories for excluded debits (attached).

**PART A - INFORMATION REQUIREMENTS**

Name of the financial institution at which the account is held

2. Address of the branch at which the account is held

Postal Address	Postcode
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Business Address	Postcode
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3. Account Number

4. The name in which the account is held

5. The name/s of the person/s authorised to operate this account

6. The postal address of the organisation seeking exemption

7. Please provide a contact name and telephone number for obtaining further information if required

Contact Name	Telephone Number
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8. For what purpose is the account to be used?

9. Advise the exemption category being claimed (See schedule of categories for excluded debits enclosed)

Exemption Category

10. Advise the date the account was opened

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11. Is the account to be operated for a specific period only?

Yes  No

If Yes, please advise period of time the account is to be operated

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12. Will all debits made to the account be exclusively for furthering the objectives of the organisation?

Yes  No

<b>PART B - DECLARATION</b>
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I,..... the account holder or a person authorised to operate the account, declare that the information set out above is true and correct in every detail.

Signed at ..... this ..... day of ..... year .....

.....  
*Signature*

<b>GENERAL INFORMATION</b>
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A. A financial institution will not be liable to pay debits tax in respect of debits to an account for which a Certificate of Exemption is in force.

B. The Commissioner of Stamp Duties will grant a Certificate of Exemption upon being satisfied that all debits to the account will be excluded or exempt.

C. An “**eligible debit**” is a debit other than an excluded debit and an exempt debit. Where an eligible debit has been made to an exempt account, the account holder is liable to pay the debits tax imposed. Where an eligible debit has been made to an exempt account, or the holder of an exempt account expects that an eligible debit will be made to an exempt account, or the holder of an exempt account expects that an eligible debt will be made within 30 days, the account holder is required to notify the Commissioner in writing within seven days. A penalty may be imposed upon an account holder who does not furnish appropriate notification to the Commissioner as required.

An “**exempt debit**” is a debit that is made to an account which is to be used wholly and exclusively for furthering the objectives of the organisation seeking exemption.

D. **IF A CERTIFICATE OF EXEMPTION IS GRANTED** the account holder is to forward the original exemption certificate to the financial institution holding the account for which the exemption has been granted.

E. **IF A CERTIFICATE OF EXEMPTION IS NOT GRANTED** the account holder will be advised in writing.

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Documents may be lodged at the Office of State Revenue:-

**BRISBANE SERVICE CENTRE**

Level G2, 200 Mary Street  
BRISBANE QLD 4000  
(GPO Box 2475)

PH: 1300 301 549 (within Queensland)

DebitsTax@osr.treasury.qld.gov.au

For access to further information and forms relating to this and other state taxation subjects visit the Queensland Office of State Revenue Website on [www.osr.qld.gov.au](http://www.osr.qld.gov.au) or call REV-Q-FAX on 1300 300 089

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## **SCHEDULE OF CATEGORIES FOR EXCLUDED DEBITS**

**Excluded debit** means a debit:

- (a) made to an account kept with a financial institution in the name of:
  - (i) the Governor-General or the Governor of a State;
  - (ii) a person who, but for subsections 8 (3) and (4), would be entitled to exemption from the tax by virtue of any other law of the Commonwealth, being a debit made in relation to a transaction or transactions carried out by or on behalf of the person for purposes related wholly and exclusively to his private or domestic affairs, other than purposes related to activities that constitute the carrying on of a business by that person in Australia;
  - (iii) an organisation other than:
    - (A) a Department of the Government of the Commonwealth or of a State or Territory;
    - (B) an authority of the Commonwealth or of a State or Territory; or
    - (C) a municipal corporation or other local governing body;that, but for subsections 8 (3) and (4), would be entitled to exemption from the tax by virtue of any other law of the Commonwealth, being a debit made in relation to a transaction or transactions carried out by or on behalf of the organisation wholly and exclusively in engaging in its official activities;
  - (iiia) an organisation that is established by an agreement to which Australia is a party and which obliges Australia to grant that organisation an exemption from the tax, being a debit made in relation to a transaction or transactions carried out by or on behalf of the organisation wholly and exclusively in engaging in its official activities;
  - (iv) a person who holds an office in an organisation established by an agreement to which Australia is a party and which obliges Australia to grant the holder of that office an exemption from the tax, being a debit made in relation to a transaction or transactions carried out by or on behalf of the person for purposes related wholly and exclusively to his private or domestic affairs, other than purposes related to activities that constitute the carrying on of a business by that person in Australia;
  - (v) a government of a country other than Australia;
  - (vi) any of the following:
    - (A) a public benevolent or a religious institution;
    - (B) a public hospital or a hospital that is carried on by an association or other body of persons otherwise than for purposes of profit or gain to the individual members of that association or other body;
    - (C) a university, a government college or government school, or a college or school that is carried on by an association or other body of persons otherwise than for the purposes of profit or gain to the individual members of that association or other body; being a debit made in relation to a transaction or transactions carried out by or on behalf of the institution, hospital, university, college or school, as the case may be, wholly and exclusively in furtherance of its objects;
- (via) a society, institution or organisation that has been established, and is carried on, wholly and exclusively for the purpose of raising money for, or otherwise promoting the interests of, a specified institution, hospital, university, college or school referred to in subparagraph (vi), being a debit made in relation to a transaction or transactions carried out by or on behalf of that society, institution or organisation wholly and exclusively in furtherance of its objects;

- (vii) any of the following:
  - (A) a Department of the Government of the Commonwealth or of a State or Territory;
  - (B) an authority of the Commonwealth or of a State or Territory;
  - (C) a municipal corporation or other local governing body;other than such a Department, authority, corporation or body the sole or principal function of which is to carry on an activity in the nature of a business (whether or not for profit), not being a debit made in relation to a transaction or transactions entered into by or on behalf of the Department, authority, corporation or body in connection with the carrying on of an activity (other than an activity that forms a minor or insignificant part of the functions of the Department, authority, corporation or body) in the nature of a business (whether or not for profit); or
- (viii) an authority of the Commonwealth or of a State or Territory that is prescribed for the purposes of this subparagraph;
- (b) made to an account kept with a financial institution (in this paragraph called the 'account keeping institution') in the name of another financial institution (in this paragraph called the 'account holding institution') where:
  - (i) either of the following conditions is satisfied:
    - (A) the business carried on by the account holding institution in Australia consists wholly or principally of banking business;
    - (B) all debits made, or to be made, to the account are in connection with banking business carried on by the account holding institution in Australia; and
  - (ii) the debit is not in connection with a cheque or payment order drawn on the account keeping institution by the account holding institution where the cheque or payment order was, at a time when it was incomplete, delivered by the account holding institution to a customer under an agreement under which the customer was authorised to fill up the cheque or payment order;
- (c) the tax in respect of which cannot be recovered from the account holder or account holders by the financial institution with which the account is kept; or
- (d) that is included in a kind or class of debits that are prescribed for the purposes of this paragraph.

## **PLEASE RETAIN FOR YOUR OWN INFORMATION**

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