

SUPPORTING INFORMATION CHECKLIST

Complete the following checklist to ensure you have attached the required supporting documentation listed below.

You must include the following information as an attachment to this application.

Tick if attached

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. All documentation must be signed and dated and should support the date you are requesting the exemption to start from.

Details of how the organisation is funded and whether a fee is charged for services provided. If so, are the fees used to fund the charitable objectives? What happens in the event the fees cannot be paid?

Your organisation's last audited Annual Report.

Details of the day to day activities and services provided by the organisation.

Has the organisation applied for an exemption from any other State Revenue Office?

No Yes *Please provide a copy of the advice(s).*

Any other relevant information in support of your application.

EXEMPTION CATEGORIES

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

Category	Reference
A religious institution	Section 48(1)(a)
A public benevolent institution (but not including an instrumentality of the State)	Section 48(1)(b)
A non-profit organisation whose objectives are solely or dominantly for charitable purpose (but not including a school, a college, an educational institution, an educational company or an instrumentality of the State)	Section 48(1)(c)
Schools, colleges and educational institutions at secondary level or below run by non-profit organisations	Section 49
Aboriginal persons employed under the Community Development Employment Project	Section 50
Health care service providers. A health service means:	Section 51
<ul style="list-style-type: none"> ▶ a service designed to promote health ▶ a therapeutic or other service designed to cure, alleviate, or afford protection against, any mental or physical illness, abnormality or disability ▶ a paramedical or ambulance service ▶ the care of, or assistance to, sick or disabled persons at their place of residence ▶ a prescribed service. 	(Schedule 2, Part 3, Division 2, Clause 11)
Council, county council or local government business entity are exempt except when paid or payable for or in connection with:	Section 58-59
<ul style="list-style-type: none"> ▶ the supply of electricity, water, sewerage services or gas ▶ the operation of an abattoir or public food market, parking station, cemetery, crematorium or hostel ▶ the operation of a transport service ▶ the construction of any building or work or the installation of plant, machinery or equipment for use in or in connection with any of the above activities 	
Public hospital, or a hospital that is carried on by a not-for-profit society or association	Schedule 2, Part 3, Division 3, Clause 12
Not-for-profit kindergartens	Schedule 2, Part 3, Division 3, Clause 14
Child care centre that is an eligible organisation within the meaning of the <i>Child Care Act 1972</i> (Cwth)	Schedule 2, Part 3, Division 3, Clause 15
Universities colleges affiliated with the University of Adelaide or the Flinders University of South Australia	Schedule 2, Part 3, Division 3, Clause 16