



STATE TAXATION OFFICE

Stamp Duties

Circular No. 14

**STAMP DUTIES (CONCESSIONAL DUTY AND
EXEMPTIONS)**

AMENDMENT ACT - NO. 19 OF 1991

Your attention is drawn to the above Act which was assented to on 18 April, 1991 and came into operation on the same date.

Circular (No. 12) issued on 18 April, 1991 outlined the purpose of the amendment and the transition arrangements which would apply.

The purpose of this circular is to provide guidance as to the types of organisations which are entitled to an exemption from stamp duty on cheque forms.

The information herein can be used by Banks where uncertainty exists as to whether a particular organisation may be eligible for exemption.

All applications for exemption must still be made to the State Taxation Office and do not apply until a certificate of exemption is issued to the organisation and the Bank.

Organisations who already have FID exemption will automatically be eligible for stamp duty on cheques exemption.

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**EXEMPTION FROM STAMP DUTY ON CHEQUES
GUIDELINES**

Below are some guidelines for applying the exemption. Examples are listed under each heading (proper names have not been used).

NON-EXEMPT

Social Clubs
eg Religious Body Social Club
Education Body Social Club

Unions and Associated Bodies
eg Sporting Club Union of SA
Educational Union of Australia

Political Parties
eg Political Party A
Political Party B

Limited or Proprietary Limited Companies
eg XYZ and Co Pty Ltd
ABC Industries Ltd

Superannuation Funds
eg ABC Industries Ltd Superannuation Fund
Education High School Teachers Superannuation Fund
Workplace Superannuation Fund

Strata Plans
Strata Plan No. 9999

Industry Groups etc
eg South Australian Branch of the Australian Animal Breeders Association
Agricultural Association

Fee Paying Creches
eg XYZ Child Care Centre
ABC Playgroup

Professional Bodies
eg Association of Professional.....

Hobby Groups Restricted to Employer Organisations
eg ABC Industries Ltd Camera Club
XYZ and Co Pty Ltd Stamp Collectors Club

Current Service Groups
eg 4th Division, 2nd Corps Sergeants' Mess

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EXEMPT BODIES

CHARITABLE

All guilds or lodges such as Free-Masons or Foresters and which may only be identified by the Guild or lodge number. eg Lodge No. 8888 Inc R.A.O.B.

Australian or International Aid Agencies
eg XYZ Famine Relief Fund
Returned Service League of Australia

Scout and Girl Guide Associations
eg Brownies Club

BENEVOLENT

Societies formed solely for the purpose of affording relief of diseased, sick, infirm, incurable, poor, destitute, helpless, incorrigible, orphaned, aged or unemployed persons or dependents of such persons.

eg Senior Citizens Club
Mothers and Babies Groups
Non-profit Hospitals
Cancer Care Groups
Handicapped groups
Meals for the elderly, sick
Ambulance Services
Friends of the Sick, Brain Injured etc
Relief of distress caused by war or catastrophe.

RELIGIOUS BODIES

eg Churches
Religious Schools
Religious Book Shops
Missions
Convent and presbytery Accounts
Religious Youth Groups

Churches generally including accounts used for general finance and work of the church, including the purchase, erection, repairs, additions, maintenance or for up-keep of church buildings, their fittings and equipment. Fellowships and similar bodies established for the advancement of religion.

EDUCATIONAL

Schools and some associated bodies.

eg ABC School Council Inc
ABC High School Canteen
ABC School Soccer Club
ABC School Parents and Friends Association

Educational Societies or Organisations

eg Adult Education Group
Workers Education Association

Universities and similar Tertiary educational establishments operating under Government sponsorship.

eg XYZ University of S.A.

Pre School Centres and Kindergartens (including parents committees but excluding privately owned organisations)

eg ABC Kindergarten parents and friends Association
MNO Pre School Centre after hours care group

SPORTING

All sporting organisations including some less common sports.

eg Darts Clubs
Hang Gliding Clubs
Pony Clubs
Shooting Clubs

Any kind of sporting activity including controlling bodies or associated organisations such as Referees and Umpires Associations eg AJ 's Soccer Club Referee's Association

COMMUNITY

All returned Service League and associated type of bodies.

eg Returned Soldiers League XYZ Sub Branch
RSL Widows Auxiliary

Community Enhancement organisations

eg ABC Community Centre Inc
XYZ Public Christmas Tree Committee

All Ethnic and associated types of bodies

eg Ethnic Youth Club
Australian Ethnic Association of South Australia

All fire fighting and life saving organisations

eg XYZ District Fire Fighting Brigade
Surf Life Saving Club

More Examples

Road Safety Councils
National Trusts
Art Galleries (not privately owned)

Progress Associations
Fauna and Flora Protection Societies
Public Halls
Immigrant Sponsorship (organisations formed to promote or sponsor immigration)
Libraries. Public and Municipal

PHILANTHROPIC

Organisations who look after the environment etc.

eg Observation Groups
Wilderness Societies
Save the Trees

OTHER EXEMPTIONS

Under exemptions 1 and 2 of the Second Schedule of the Stamp Duties Act Government accounts are exempt.

eg A B C Police Station Account

4 November, 1991

COMMISSIONER of STAMPS

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