

Revenue Circular DAA001***Duties Act 1999*****Concessions and Exemptions from Duty—Charitable Organisations, Hospitals and Schools****Circular history**

Circular number	Issued date	Dates of effect		Status
		From	To	
No D7	20 November 2000	1 March 1999	-	Republished as DAA001 with minor amendments
DAA001	30 June 2008	1 March 1999	-	Current

Preamble

1. The *Duties Act 1999* (the Act) provides for concessional duty and exemptions from duty for certain transactions executed on or after 1 March 1999 by or on behalf of charitable organisations, hospitals and schools.
2. The purpose of this circular is to show how the concessional duty and exemptions apply.

Circular**Charitable Organisations**

3. Under the Act, a charitable organisation is an association, society, institution or body carried on for a religious, educational, benevolent or charitable purpose, other than one carried on for the purpose of securing pecuniary benefits to its members.

Hospitals

4. A 'hospital' means a recognised hospital within the meaning of the *Health Insurance Act 1973* (Cth).

Schools

5. A 'school' will be defined as a registered school within the meaning of the *Education Act 2004* (ACT).

Trustees

6. Trustees receiving dutiable property in trust for charitable organisations, hospitals or schools are eligible for the relevant concession or exemption (sections 62 (4), 63 (4), 64 (2), 70 (b), 91 (1) (a), 150 (1) (c), 201 (1) (f), 210 and 210A of the Act).

Transactions

7. The transactions or instruments listed in the following table are eligible for a concession or an exemption.

Table of transactions where eligible applicants qualify for concessional duty or are exempt from duty

Transactions	Section of the Act	Eligible applicants	Concessional Duty	Exemption
Transfer of property from one superannuation fund to another	62 (4)	<ul style="list-style-type: none"> charitable organisation hospital school 	\$20	No
Transfers between trustees and custodians of superannuation funds or trusts	63 (4)	<ul style="list-style-type: none"> charitable organisation hospital school 	\$20	No
Grant or transfer of land to the applicant	64 (2)	<ul style="list-style-type: none"> charitable organisation hospital school trustees holding the land in trust for a charitable organisation, hospital or school 	\$20.00	No
Off-market transfers of marketable securities to the applicant	70 (b)	<ul style="list-style-type: none"> charitable organisation hospital school trustees holding the marketable securities in trust for a charitable organisation, hospital or school 	\$20.00	No
Any Chapter 3 transactions to the applicant: Acquisition of interest in certain landholders Entitlements arising from capital reductions or alterations of rights Acquisition of land use entitlements by allotment of shares or issue of units Allotment of shares by direction	91 (1) (a)	<ul style="list-style-type: none"> charitable organisation hospital school a trustee who is to hold the property transferred in trust for a charitable organisation, hospital or school 	\$20.00	No
Lease instruments for a lease to the applicant	150 (1) (c)	<ul style="list-style-type: none"> charitable organisation hospital school a trustee (including a charitable organisation acting in that capacity) who is to hold the property transferred in trust for a hospital or school 	Not applicable	Yes
Insurance on property of or property held in trust for a	201 (1) (f)	<ul style="list-style-type: none"> charitable organisation 	Not applicable	Yes

charitable organisation, hospital or school or other general insurance taken out by a charitable organisation, hospital or school		<ul style="list-style-type: none"> • hospital • school • trustees holding the property in trust for a charitable organisation, hospital or school 		
Registration of motor vehicle by the applicant *	210	<ul style="list-style-type: none"> • hospital • school • a person who holds a vehicle on behalf of a hospital or school • a trustee for a hospital or school 	Not applicable	Yes
Registration of motor vehicle by the applicant **	210A	<ul style="list-style-type: none"> • charitable organisation • a person who holds a vehicle on behalf of a charitable organisation • a trustee for a charitable organisation 	Not applicable	Yes

* Application can only be made at Canberra Connect Shopfronts or Motor Vehicle Registry

** Application for charitable status under the *Duties Act 1999* must be lodged at the ACT Revenue Office for approval **before** applying for registration at Canberra Connect Shopfronts or Motor Vehicle Registry

SIGNED

Graeme Dowell
Commissioner for ACT Revenue
30 June 2008