

Application for registration as an employer

- For further information on all aspects of Northern Territory payroll tax, refer to the **Employers' Guide to Payroll Tax in the Northern Territory (I-PRT-001)** or contact the Territory Revenue Office (TRO) on 1300 305 353.
- All TRO forms and publications are available on the TRO website www.revenue.nt.gov.au.

EMPLOYERS DETAILS

Tick appropriate box and then enter relevant details below:

- Company, Association etc *Give full name as incorporated.*
- Natural Person *Give family name and given name(s).*
- Partnership or Joint Venture *Give family name and given name(s) of each partner.*
- Partnership or Joint Venture of Companies *Give full names as incorporated of each partner.*
- Trustee *Give full name of trustee **and** trust.*

Name(s):

ABN:

BUSINESS DETAILS

Business/trading name:

Business address:

Postal address:

If the same as business address write 'same as above'.

Contact person: Telephone number:

Email address: Facsimile number:

EMPLOYMENT DETAILS

Date commenced to employ in the Northern Territory:

Date commenced to employ Interstate (if applicable):

Indicate which states or territories you pay wages:

- NSW VIC QLD SA WA TAS ACT NT

Type of industry (tick the code that best describes your business):

- | | | |
|--|---|---|
| <input type="checkbox"/> AGR agriculture | <input type="checkbox"/> WSL wholesale trade | <input type="checkbox"/> GAD govt administration and defence |
| <input type="checkbox"/> RTL retail trade | <input type="checkbox"/> EDU education | <input type="checkbox"/> FSH fishing |
| <input type="checkbox"/> MIN mining | <input type="checkbox"/> TST transport and storage | <input type="checkbox"/> CRS cultural and recreational services |
| <input type="checkbox"/> POS personal and other services | <input type="checkbox"/> COM communication services | <input type="checkbox"/> EGW electricity, gas and water supply |
| <input type="checkbox"/> CON construction | <input type="checkbox"/> PBS property and business services | <input type="checkbox"/> ACR accommodation, cafes and restaurants |
| <input type="checkbox"/> FOR forestry | <input type="checkbox"/> HCS health and comm. services | <input type="checkbox"/> MFR manufacturing |
| <input type="checkbox"/> FIN financial and insurance | | |

Please give a further description of the nature of your business (for example, if you chose RTL, what type of retail industry – car yard, clothing, etc).

TERRITORY REVENUE OFFICE

GPO Box 154 Darwin NT 0801 ph: 1300 305 353 fax: (08) 8999 5577 www.revenue.nt.gov.au

EMPLOYMENT DETAILS – CONTINUED

Does the business engage the services of contractors or subcontractors? No Yes

NOTE: Payments to certain contractors may be deemed wages for payroll tax purposes. For more information refer to the *Employers' Guide to Payroll Tax in the Northern Territory (I-PRT-001)*.

Was the business acquired as a going concern?

No – Date of commencement of business:

Yes – Date of acquisition:

If yes, provide the full name(s) and address of the previous owner(s) of the business:

Name(s):

Address:

Has the employer previously been registered for payroll tax in the Territory?

No

Yes - if yes, insert previous registration number:

RETURN FREQUENCY

There are two types of returns, monthly returns and annual returns. Employers may elect to lodge annual returns if their estimated annual liability is less than \$8 400. Employers whose estimated annual liability exceeds this amount must lodge monthly returns.

Please tick your preferred return frequency:

Monthly (*annual liability greater than \$8 400*)

Annual (*annual liability less than \$8 400*)

Note: In the event your annual liability exceeds \$8 400, you are required to notify TRO immediately so that your return frequency can be changed to monthly.

LODGEMENT

Payroll tax returns (monthly or annual) must be lodged through the Territory Revenue Management electronic Returns (TRMeR) system (an online system).

TRMeR is an internet lodgement system that allows you to complete and lodge your monthly payroll tax and annual adjustment return online. TRMeR also provides the option to make payment by authorised direct debit through the Northern Territory Government online banking facility. Please complete and attach a *TRMeR New User Registration Form (E-PRT-010)* with this application.

Completed *TRMeR New User Registration Form (E-PRT-010)* attached

PAYMENT

Payment may be made by electronic funds transfer (EFT), BPAY and cheque; alternatively cash payments can be made over the counter. Payments made through TRMeR are by direct debit authorised by the employer.

Please indicate your preferred method of payment:

TRMeR (direct debit)

EFT

BPAY

Cheque

SERVICE

Would you like an officer to contact you to discuss your Northern Territory payroll tax obligations and responsibilities?

Yes

No

GROUPING

Is the employer a member of a group?

- No Please go to the next section
- Yes Please see below

For more information on grouping refer to the *Employers' Guide to Payroll Tax in the Northern Territory (I-PRT-001)* or contact TRO on 1300 305 353.

On what date did the employer first become a member of the group?

List all other members of the group

| Name of group member | ABN (if applicable) | Does member pay NT wages yes/no | NT registration number (if applicable) | Date joined group |
|----------------------|------------------------|---------------------------------------|--|----------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Please attach a list if there is insufficient space here.

Only one member, who is nominated by the group to be the Designated Group Employer (DGE), can claim the Annual Deduction (AD) on behalf of the group. The approved nomination form *Nomination of Designated Group Employer (DGE) (F-PRT-003)* is to be used.

EMPLOYER'S ACTUAL NT TAXABLE WAGES¹ FOR CURRENT FINANCIAL YEAR

| Month | NT taxable wages | Month | NT taxable wages |
|---|------------------|----------|------------------|
| July | \$ | January | \$ |
| August | \$ | February | \$ |
| September | \$ | March | \$ |
| October | \$ | April | \$ |
| November | \$ | May | \$ |
| December | \$ | June | \$ |
| This employer's Australian taxable wages to date: | | \$ | |

¹ Northern Territory taxable wages include wages, remuneration, salaries, commissions, bonuses, allowances, fringe benefits (grossed-up by the type 2 rate), superannuation contributions, shares and options, components of termination payments, payments to certain contractors (from 1 July 2009) and directors remuneration.

Payments made in respect of defence force leave, maternity, paternity and adoption leave (from 1 July 2009), workers compensation payments, volunteer emergency workers, Aboriginal persons employed under a Community Development Employment Project and components of termination payments are exempt from, or not subject to, payroll tax.

For further information on taxable and exempt wages, refer to the *Employers' Guide to Payroll Tax in the Northern Territory (I-PRT-001)*.

ESTIMATED WAGES FOR CURRENT FINANCIAL YEAR OR PART THEREOF

(Only for periods that NT taxable wages were or are to be paid)

| State period for which wages have been estimated | Your estimated NT taxable wages | Your estimated Australian taxable wages ² (if applicable) | Your group's estimated NT taxable wages (if applicable) | Your group's estimated Australian taxable wages (if applicable) |
|--|---------------------------------|---|--|--|
| From: | | | | |
| To: | \$ | \$ | \$ | \$ |

² Australian taxable wages comprise the total Northern Territory taxable wages plus all interstate wages. Interstate wages are those wages subject to payroll tax in any of the States and/or the ACT under their corresponding payroll tax legislation.

ACTUAL WAGES FOR FOUR PREVIOUS FINANCIAL YEARS (if applicable)

(Only for years in which NT taxable wages were paid)

| Financial Year | | This employer's NT taxable wages | This employer's Australian taxable wages (if applicable) | Group's Australian taxable wages (if applicable) |
|----------------|-----|----------------------------------|--|--|
| From: | To: | \$ | \$ | \$ |
| From: | To: | \$ | \$ | \$ |
| From: | To: | \$ | \$ | \$ |
| From: | To: | \$ | \$ | \$ |

REGISTRATION

A letter confirming your registration will be sent to you once it has been processed. This letter outlines important information regarding your responsibilities as an employer for payroll tax purposes.

Please ensure you read the information carefully. If you have any questions regarding your payroll tax or obligations, please:

- refer to the *Employers' Guide to Payroll Tax in the Northern Territory* ([L-PRT-001](#)); or
- contact TRO by email ntrevenue@nt.gov.au or telephone 1300 305 353.

DECLARATION

I, (print full name) declare that the statements contained herein are true and correct in every particular.

Signature (Public Officer / Authorised Person)

Date

Warning: it is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from www.revenue.nt.gov.au).

PRIVACY STATEMENT

The information requested in this form is required by law to register you for the payment of payroll tax. The information provided in this form may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information by contacting the Territory Revenue Office.

HOW TO CONTACT TRO

Office: Level 4
Cavenagh House
38 Cavenagh Street
DARWIN NT 0800

Post: GPO Box 154
DARWIN NT 0801

Email: ntrevenue@nt.gov.au

Web site: www.revenue.nt.gov.au

Telephone: 1300 305 353

Facsimile: (08) 8999 5577