



ACT Revenue Office
Department of Treasury

Payroll Tax Act 1987

Application for Payroll Tax Registration

NOTE: If you lodged a return in relation to June 2006, you have been deemed to be registered for payroll tax purposes and you are not required to complete this form. If your registration has been cancelled and you are again liable to pay payroll tax, you must re-register by completing this form. From 1 July 2006, any employer who becomes liable for ACT payroll tax must register with the Commissioner for ACT Revenue. It is an offence if an employer does not apply to be registered within seven (7) days after the end of a month in which the total of all taxable wages paid or payable in Australia exceeds the determined threshold amount.

NOTE: Giving false or misleading information is a serious offence (Part 3.4 of the *Criminal Code 2002*).

Client Reference Number	(If you are already registered with the ACT Revenue Office for any other tax or duty, please provide the client reference number supplied by this Office)	
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COMPLETE THE FOLLOWING SECTIONS IN ACCORDANCE WITH YOUR EMPLOYER STATUS

- Independent Employer employing in ACT, or ACT and elsewhere in Australia (Sections A, B, D, E)
- Member of a group and either employing in the ACT, or ACT and elsewhere in Australia (All sections)

SECTION A: Employer details – Name of Company, Association, Trustee, Partnership/Joint Venture or Individual (full legal name - if space is insufficient attach a separate sheet)

ABN		ACN	
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Trading Name or Trust Name	
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ACT Business address	
Postal address (for Service of Notices)	

Contact Officer			
Telephone		Facsimile	
Email address			

Activity commencement dates

Month and year in which your business commenced trading in the ACT	
Month and year in which your business first became liable to ACT payroll tax	

Employment elsewhere in Australia – Mark (x) the jurisdictions where you are an employer.

NSW	VIC	QLD	SA	WA	TAS	NT

Industry type – Mark (x) the following categories that best describes the nature of your business.

() 01 AGRICULTURE	() 09 FINANCE/PROPERTY/BUSINESS SERVICES
() 02 MINING	() 10 PUBLIC ADMINISTRATION
() 03 MANUFACTURING	() 11 COMMUNICATION
() 04 TRANSPORT/STORAGE	() 12 ELECTRICITY/GAS/WATER
() 05 CONSTRUCTION	() 13 OTHER
() 06 WHOLESALE/RETAIL	() 14 GOVERNMENT AUTHORITIES
() 07 COMMUNITY SERVICES	() 15 PUBLIC TRADING ENTERPRISES
() 08 RECREATION/PERSONAL/OTHER SERVICES	() 16 GENERAL GOVERNMENT SECTOR

SECTION B: Company Control – List the particulars of all directors, company secretaries and public officers.

Name	Address	Title

(if space is insufficient attach a separate schedule)

Shareholders – list the top ten shareholders' names, types of shares held and percentage of shares held

Shareholder's Name	Type of Shares Held	% of Total Shares Held

(if space is insufficient attach a separate schedule)

Number of employees

ACT employees (full time equivalents)		Total in Australia (full time equivalents)	
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SECTION C: Grouping of Employers

Are you a member of a group	Yes / No
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If yes, please provide the ACT Payroll Tax Group Number (if known)	
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Has an ACT member of the group already lodged a completed DGE form?

Yes	Designated Group Employer/Client Ref Number:
No	Attach a completed 'Designated Group Employer (DGE) Nomination Form'

Nomination of group member as Designated Group Employer (DGE)

The group may select one of its ACT members as the Designated Group Employer by completing the [Designated Group Employer \(DGE\) Nomination Form](#) and lodging it with the Commissioner for ACT Revenue. Where there is a group, a nominated ACT group member will be entitled to claim the ACT proportion of the tax-free threshold in their returns.

Other ACT Group members

List employers in the Australian Capital Territory which constitute a group within the meaning of the [Payroll Tax Act 1987](#) and pay wages in the ACT

Client Reference Number	Name	Address	Date on which employer became a member of this group

(if space is insufficient attach a separate schedule)

Other non-ACT Group Members

List any other members of the group who do not pay wages, or who only pay wages outside of the Australian Capital Territory.

Client Reference Number	Name	Address	Date on which employer became a member of this group

(if space is insufficient attach a separate schedule)

SECTION D:

Wages and business activity

Complete the table below, providing the applicable ACT wages, Australia-wide wages and total group's Australia-wide wages (where applicable) in respect of the past five (5) financial years.

For your information, total wage figures should include all taxable wages for payroll tax purposes i.e. salaries, wages, allowances, bonuses, commissions, superannuation, fringe benefits, directors fees, service contracts (certain payments to contractors/subcontractors/consultants etc that are liable for payroll tax purposes) etc.

Financial year	Your total ACT wages \$	Your total Australia-wide wages \$	The total group's Australia-wide wages \$ (where applicable)

(if space is insufficient attach a separate schedule)

SECTION E:

The ACT Revenue Office relies on the information provided in this application to register the employer for payroll tax and to determine if a payroll tax assessment is required. Please make sure that the information provided is correct.

The [Criminal Code 2002](#) contains serious offence provisions for making, giving or producing false or misleading statements, information or documents for which the maximum penalty is 100 penalty units or imprisonment for one (1) year or both, and 500 penalty units or imprisonment for five (5) years or both if the false statement is knowingly made in a statutory declaration.

Declaration

I, _____, _____
(full name) (position)

of _____
(name of employer or firm acting for employer)

declare that the information provided in this application is true and correct.

Date: _____ Signature: _____

Payroll tax forms, brochures and other information can be obtained from: www.revenue.act.gov.au

Mail the completed forms to	ACT Revenue Office PO Box 252 CIVIC SQUARE ACT 2608
Or send by facsimile to	(02) 6207 0090
Phone enquiries	(02) 6207 0079 (02) 6207 0088

NOTE:

Notification of your registration will be processed within ten (10) working days of receiving the completed application. Notification will be in the form of a letter or email and will advise you how and when to lodge the periodic returns and whether any further information is required to determine your liability. If you receive assessments for any outstanding taxes, they must be paid by the due date shown on the notices of assessment.

Privacy

The information in this form is required by the ACT Revenue Office to determine your ACT payroll tax liability and is authorised by the [Payroll Tax Act 1987](#) and the [Taxation Administration Act 1999](#). The information can only be disclosed to another party in the circumstances outlined in the [Taxation Administration Act 1999](#). In addition, personal information provided to the ACT Revenue Office is protected by the *Privacy Act 1988* (Cwlth). Information (including personal information) is not disclosed to any third party unless authorised by law or with the consent of the person involved.