



Payroll Tax – Application for refund

Refer to guidance notes overleaf before completing the application.

OFFICE USE ONLY

Actioned by:

Date actioned:

Approved by:

Date approved:

APPLICANT'S DETAILS

Entity name:

ABN: Registration number:

Contact person: Contact number:

Email address:

Postal address:

OVERPAYMENT DETAILS

Amount: \$

Period that the overpayment relates to:

Explanation of circumstances substantiating the overpayment (attach separate sheet if necessary):

ELECTION

Do you wish to credit the overpayment against a future return period? Tick as appropriate.

- Yes This office will contact you confirming the amount of the overpayment and advise how it is to be credited against your future liability.
- No Please provide the details outlined below:

Electronic Funds Transfer (EFT)

Bank account details: (contact your financial institution if you are unsure of your details)

Name of financial institution:

Name of account:

BSB:

Account number:

TERRITORY REVENUE OFFICE

DECLARATION

I,

(print full name and position)

make this application on behalf of the above entity and declare that the statements contained herein are true and correct in every particular.

Signature

Date:

(Public officer/authorised person)

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 to determine whether you are eligible for a refund of tax paid. Any information you provide is on a voluntary basis, and may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting the Territory Revenue Office.

GUIDANCE NOTES

Part 4 of the *Taxation Administration Act* provides for the refund of overpaid tax. In summary, Part 4 provides:

- that a refund cannot be made more than 5 years after the overpayment was made except to give effect to a reassessment of the relevant tax liability made by the Commissioner of Territory Revenue; and
- if satisfied that a taxpayer has overpaid tax, that the Commissioner shall:
 - refund that amount to the taxpayer; or
 - if the taxpayer has any present tax liability under any taxation law (i.e. payroll tax or stamp duty) administered by the Commissioner, credit the whole or part of the refundable amount against that liability; or
 - with the consent of the taxpayer, credit the whole or part of the refundable amount against a future tax liability (i.e. in the case an overpayment resulting from the annual payroll tax adjustment, against the liability for the next financial year) of the taxpayer.

As a general rule, where a taxpayer has a present tax liability, the overpayment will be credited against that amount.

To satisfy the Commissioner that an overpayment has occurred, other than through the annual adjustment process, it will be necessary to provide full details and working papers to substantiate the overpayment. Applications for refund may be subject to audit by the Territory Revenue Office prior to determination. The taxpayer will be advised in writing of the outcome once their application has been determined.

CONTACT DETAILS

For assistance or queries regarding the status of an application please contact TRO as below:

Phone: 1300 305 353 Email: ntrevenue@nt.gov.au

Postal address: Territory Revenue Office Website: www.revenue.nt.gov.au

GPO Box 154

Darwin NT 0801

Street address: Territory Revenue Office
Level 14, Charles Darwin Centre
19 The Mall, Darwin NT