

Application for refund

Please note: This form is not to be used for payroll tax refunds (see [F-PRT-012](#)) or refunds or remissions of stamp duty on cancelled conveyances (see [F-SD-014](#)).

OFFICE USE ONLY

Actioned by:
Date actioned:
Approved by:
Date approved:
OTS ID:

APPLICANT'S DETAILS

Applicant/Entity name:
ABN (if applicable):
Contact number(s):
Email address:
Postal address:

REFUND DETAILS

Amount: \$
Applicant's reference number:
Explanation of circumstances substantiating the refund (attach separate sheet if necessary):

Name of the Territory Revenue Office (TRO) representative the applicant has been liaising with:
Name:

PAYMENT DETAILS

Electronic Funds Transfer (EFT)

Name of financial institution:
Name of account:
BSB:
Account number:

TERRITORY REVENUE OFFICE

GPO Box 1974 Darwin NT 0801 ph: 1300 305 353 www.revenue.nt.gov.au

DECLARATION

I,

print full name and position (if applicable)

make this application and declare that the statements contained herein are true and correct in every particular.

Signature

(Applicant/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 to determine whether you are eligible for a refund of tax paid. Any information you provide is on a voluntary basis but is needed to process your application for refund. The information contained in this form 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, the Part 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.

The most expedient and preferred method for processing refunds is Electronic Funds Transfer (EFT). Should you choose this method, please ensure your bank details are included overleaf.

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
Fax:	(08) 8999 5577	Website:	www.revenue.nt.gov.au
Postal address:	Territory Revenue Office GPO Box 1974 Darwin NT 0801	Street address:	Territory Revenue Office Level 14, Charles Darwin Centre 19 The Mall, Darwin NT