

# Cancellation of payroll tax registration

**IMPORTANT:**

- Before completing the application, please read the Guidance Notes on page 3 carefully.
- All sections must be completed and where indicated, supporting information provided, otherwise the application will not be processed.

## SECTION 1 DETAILS OF REGISTRATION

Name of registered taxpayer:

Registration number:

## SECTION 2 DATE YOUR NORTHERN TERRITORY PAYROLL TAX LIABILITY CEASED

Date your Northern Territory payroll tax liability ceased:

## SECTION 3 REASON WHY YOUR LIABILITY CEASED

### Part A – Reason for cessation of liability:

- Ceased business in the Northern Territory
- Sold business (see Part B below)
- Outsourced business activities (i.e. services of independent contractors/consultants etc.)
- Restructure
- Downsizing of business activities
- Wages are below the Threshold Amount
- Other (please specify):

### Part B – If the business was sold, state the name and address of the purchaser:

Name:

Address:

## SECTION 4 RETURN REQUIREMENTS

1. Have you ceased paying Australian taxable wages<sup>1</sup>?

- Yes You are required to lodge an annual adjustment return within 21 days following the month that you ceased paying Australian taxable wages (go to question 4).
- No (go to question 2)

<sup>1</sup> Australian taxable wages are wages liable to payroll tax in any State or Territory of Australia, including the Northern Territory.

## TERRITORY REVENUE OFFICE

GPO Box 1974 Darwin NT 0801 ph: 1300 305 353 [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)

## SECTION 4 RETURN REQUIREMENTS CONTINUED

2. Have you ceased paying Northern Territory taxable wages?

Yes You are required to lodge an annual adjustment return at the end of the financial year (go to question 5).

**Note:** If you are not entitled or do not elect to claim the Annual Deduction, you may bring forward the requirement to lodge the annual return.

No (go to question 3)

3. Are you, or if you are a member of a group of employers, the group's Australian taxable wages less than and are expected to remain below \$125 000 per month?

Yes state your or the group's current monthly Australian taxable wages, then go to section 5 and complete your contact details

No (if you pay any NT taxable wages your registration cannot be cancelled)

4. Have you lodged an annual adjustment return for the financial year in which your Northern Territory liability ceased?

Yes (go to section 5 and complete your contact details)

No your annual adjustment return must be lodged in TRMeR before your request for cancellation can be processed. For further information regarding TRMeR, please contact TRO on 1300 305 353 or by email at [ntrevenue@nt.gov.au](mailto:ntrevenue@nt.gov.au) (go to section 5).

5. You will be required to lodge an annual adjustment return at the end of the financial year. Please indicate your preferred return lodgement frequency pending lodgement of your annual adjustment return.

Monthly – you will be required to lodge a 'nil' return each month until your annual adjustment return has been completed. Returns can be completed online through TRMeR. For further information regarding TRMeR, contact TRO on 1300 305 353 or by email at [ntrevenue@nt.gov.au](mailto:ntrevenue@nt.gov.au)

Annual – you will be required to lodge an annual adjustment return by 21 July.

## SECTION 5 CONTACT DETAILS FOR FUTURE CORRESPONDENCE

Name:

Address:

Telephone no:  Facsimile no:

Email address:

## SECTION 6 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](http://www.revenue.nt.gov.au)).

### PRIVACY STATEMENT

The information requested in this form is required by the Territory Revenue Office so we can cancel your payroll tax registration. Any information you provide is on a voluntary basis but is needed to cancel your registration. 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

## WHEN CAN THE REGISTRATION BE CANCELLED?

An employer's registration may be cancelled when the Territory Revenue Office (TRO) is satisfied that:

1. the employer has ceased paying Australian (Northern Territory + Interstate) taxable wages (that is, the employer has ceased to employ anywhere in Australia);
2. the employer has ceased paying Northern Territory (NT) taxable wages; or
3. if the employer continues to pay Northern Territory taxable wages, their, or if they are a member of a group of employers, the group's Australian taxable wages will not exceed \$125 000 in any one month.

Employer's meeting the above requirements may apply to TRO for cancellation of their registration by completing this application form. However, the date of cancellation will depend on the requirements for lodging the annual adjustment return as detailed below.

## ANNUAL ADJUSTMENT REQUIREMENTS

All employers are required to make an annual adjustment of their payroll tax.

In the case of point 1 (above), the annual adjustment is required to be made and the return lodged with TRO within 21 days following the return period in which the employer ceased paying Australian taxable wages. For example, if an employer on a monthly return frequency ceased paying Australian taxable wages in February, the annual adjustment return must be lodged by 21 March.

In all other cases, the annual adjustment must be made and the return lodged with TRO by 21 July following the financial year in which the cancellation event occurred. For example, if an employer ceased paying Northern Territory taxable wages in October but continued to pay interstate taxable wages for the remainder of the financial year, the annual adjustment return is required to be lodged in July following the end of that year.

In some circumstances (see below), the employers may bring forward the requirement to lodge their annual adjustment return.

## EXCEPTIONS AND ARRANGEMENTS PENDING LODGEMENT OF THE ANNUAL ADJUSTMENT RETURN

Except for point 1 (above), where the cancellation event occurred during a financial year, TRO will defer the cancellation of the registration until the employer lodges its annual adjustment return at the end of the financial year.

An exception to this is where the employer is not entitled to or elects not to claim the Annual Deduction. In these circumstances, the employer may bring forward the required lodgement of the annual adjustment return.

Pending cancellation, employers may elect to lodge returns on an annual return frequency rather than lodging 'nil' monthly returns in the interim.

## HOW TO CONTACT TRO

<b>Office:</b>	Level 14 Charles Darwin Centre 19 The Mall DARWIN NT 0800	<b>Post:</b>	Territory Revenue Office GPO Box 1974 DARWIN NT 0801
<b>Email:</b>	<a href="mailto:ntrevenue@nt.gov.au">ntrevenue@nt.gov.au</a>	<b>Web site:</b>	<a href="http://www.revenue.nt.gov.au">www.revenue.nt.gov.au</a>
<b>Telephone:</b>	1300 305 353	<b>Facsimile:</b>	(08) 8999 5577