



ACT Revenue Office

Department of Treasury

Revenue Circular PTX009 *Payroll Tax Act 1987* Registration for ACT Payroll Tax

Circular history

Circular number	Issued date	Dates of effect		Status
		From	To	
No 75	29 June 2006	1 July 2006	-	Republished as PTX009 with minor amendments
PTX009	30 June 2008	1 July 2006	30 June 2011	Superseded

Preamble

1. The *Payroll Tax Act 1987* (the Act) imposes a liability to ACT payroll tax on an employer for any wages paid or payable by the employer for services rendered or performed in, or partly in, the ACT.

2. The Act was amended by the *Revenue Legislation Amendment Act 2006* notified on 17 May 2006 at <http://www.legislation.act.gov.au/a/2006-19/> to require employers to register their ACT payroll tax liability once the total of all taxable wages paid or payable in Australia exceeds the ACT threshold.

Circular

3. This circular provides details of the requirement for employers to register their ACT payroll tax liability with the Commissioner for ACT Revenue.

Employers currently registered

4. Any employer who lodged a payroll tax return in relation to June 2006 has been taken to be registered and is **not** required to complete an ACT Payroll Tax Registration form.

Re-registration required if registration cancelled

5. If a registration has been cancelled and an employer again becomes liable to payroll tax, it is a requirement to register again.

Registration required when total of all taxable wages paid or payable in Australia exceed ACT threshold

6. The Act imposes a liability to ACT payroll tax on an employer for certain wages (refer to section 2D of the Act) paid or payable that exceed the determined monthly amount for services rendered or performed in, or partly in, the ACT. The relevant determination, made by Disallowable Instrument under section 139 of the *Taxation Administration Act 1999*, is at: <http://www.legislation.act.gov.au/a/1999-4/di.asp>.

7. Section 7 of the Act now requires all ACT employers to register their liability with the Commissioner for ACT Revenue once the total of all taxable wages paid or payable in Australia exceeds the ACT threshold.

8. An employer required to be registered under section 7 of the Act must, under section 16 of the Act, lodge a payroll tax return and pay the applicable payroll tax in respect of that month and subsequent months.

9. Registration must be made on the approved form, a copy of which is provided on the revenue website at www.revenue.act.gov.au. The approved form can also be obtained from the ACT Revenue Office.

Failing to register an offence

10. An ACT employer commits an offence if the employer does not apply to be registered within seven (7) days after the end of the month in which the total of all taxable wages paid or payable in Australia exceeds the determined threshold amount.

11. The maximum penalty for failing to register is 250 penalty units.

SIGNED

Graeme Dowell
Commissioner for ACT Revenue
30 June 2008

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