



REVENUE CIRCULAR PTA071
Registration for ACT Payroll - <i>Payroll Tax Act 2011</i>
Issue Date: 30 June 2011
Status: Current – Effective 1 July 2011
Previous Circular: -PTX009

Preamble

The *Payroll Tax Act 2011* (the Act), which commenced on 1 July 2011, rewrites the *Payroll Tax Act 1987* (the 1987 Act) and harmonises the payroll tax legislation in the Australian jurisdictions.

1. 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.

Circular

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

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

3. The Act imposes a liability to ACT payroll tax on an employer for certain wages (refer to Part 3 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 available at: <http://www.legislation.act.gov.au/a/1999-4/di.asp>.
4. Section 86 of the Act 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.
5. An employer required to be registered under section 86 of the Act must, under section 87 of the Act, lodge a payroll tax return and pay the applicable payroll tax in respect of that month and subsequent months.
6. Registration must be made on the approved form: see www.revenue.act.gov.au under Forms and Circulars. The approved form can also be obtained from the ACT Revenue Office.

Re-registration required if registration cancelled

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

Failing to register an offence

8. 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.
9. The maximum penalty for failing to register is 250 penalty units.

SIGNED

David Read
Commissioner for ACT Revenue
30 June 2011