



<b>REVENUE CIRCULAR PTA071.1</b>
Registration for ACT Payroll Tax – <i>Payroll Tax Act 2011</i>
Issue Date: 18 September 2017
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Previous Circular: PTA071

## **Introduction**

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

## **Requirement to register**

The *Payroll Tax Act 2011* 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 on the ACT Legislation Register at [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

Section 86 of the Act requires all ACT employers to register their liability with the Commissioner once the total of all taxable wages paid or payable in Australia exceeds the ACT threshold.

## **Requirement to lodge returns**

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.

## **How to register**

A link to the payroll tax registration form is provided through the ACT Revenue Office website at [www.revenue.act.gov.au](http://www.revenue.act.gov.au).

## **Re-registration required if registration cancelled**

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**

An ACT employer commits an offence if the employer does not apply to be registered within 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.

Signed

Kim Salisbury  
Commissioner for ACT Revenue  
18 September 2017