

TRMeR Information Sheet

Annual Return Requirements – Change in Status

Introduction

Under the payroll tax legislation, if an employer has a change in status during the course of a financial year, they must lodge separate returns for each period.

TRMeR has functionality to enable an employer to lodge multiple returns where they have had a change in status during a financial year.

A status change occurs if an employer:

- ceases to be a member of a group, or becomes a member of a group, or joins another group during the financial year; or
- is the designated group employer (DGE) of a group of which other members cease or become members of during the financial year.

Information requirements

The requirements vary depending on the status of the employer for each period within the financial year. Please ensure you have the appropriate information to commence your return:

Non-group employer

For the period of the financial year that you were a non group employer:

1. **Your** Australia wide and NT employment period.
2. **Your** Australia wide taxable wages.

Note: *If you ceased to pay NT taxable wages in the last return period for the financial year, your Australia wide taxable wages for the part period up to that date is required.*

3. **Your** NT gross wages (e.g. wages and salaries, superannuation, fringe benefits and exempt wages).
4. **Your** NT exempt wages (apprentices, overseas employees etc.) for the financial year.

DGE of a group

For the period of the financial year that you were the DGE of a group:

1. Your **group's** Australia wide and NT employment period.
2. Your **group's** Australia wide taxable wages (only if you intend to claim the GED).

Note: If the group ceased to pay NT taxable wages during the last return period for the financial year, its Australia wide taxable wages for the part period up to that date is required.

3. The names of all other NT members of your **group** for this period, their NT registration number, their NT taxable wages for this period and the NT payroll tax that they paid for this period.
4. **Your** NT gross wages (e.g. wages and salaries, superannuation, fringe benefits and exempt wages).
5. **Your** NT exempt wages (apprentices, overseas employees etc.) for the financial year.

Member of a group – Non DGE

For the period of the financial year that you were the non DGE of a group:

1. **Your** Australia wide and NT employment period.
2. **Your** Australia wide taxable wages.
3. **Your** NT gross wages (e.g. wages and salaries, superannuation, fringe benefits and exempt wages).

How TRMeR works where there is a change of status

TRMeR calculates your liability for each period based on the information entered. The outcome is aggregated into a Return Summary Screen from which the tax paid is deducted to determine any outstanding liability/overpayment for the year. If you were the DGE of a group for any return period, you will be asked to enter the tax paid by any other NT member for that period. This will then form part of the calculation.

Annual Return Process

1. Log in to TRMeR through the TRO website at www.revenue.nt.gov.au/

Note: *If you have not registered to use TRMeR you will need to complete a TRMeR New User Registration form and fax or mail it to TRO. If you have forgotten your password please contact Treasury IT Services on 1300 654 176. For all other enquiries contact TRO on 1300 305 353 or email ntrevenue.ntt@nt.gov.au*

2. Read the Terms and Conditions of Use and click 'I accept' to proceed.
3. From the 'Welcome to TRMeR' screen, click 'Select' next to your entity details.
4. To lodge your annual return:
 - a) if you lodge monthly returns in TRMeR, click 'Add Return' to enter your June wage details(or you can bypass the June return by going directly to your annual return – see (b) below). Once entered TRMeR will take you to your annual return; or
 - b) go directly to 'Add Annual Return'.

Completing your annual return

1. The Annual Return entry screen will ask

Did you have a change in status during the financial year for which you are about to lodge?

A status change occurs if an employer:

- *becomes a member of a group, or ceases to be a member of a group, or joins another group during the financial year; or*
- *is the designated group employer (DGE) of a group of which other members cease or become members of during the financial year*

- If you select 'No', you are only required to enter one return for the financial year.
- If you answer 'Yes', you are required to enter separate returns for the periods up to and following the change.

2. When you have answered the above question, click 'Next' and TRMeR will take you to a screen to enter the information for the first period in the financial year.
3. When the information has been entered, click on 'Calculate' then 'Submit' at the bottom of the screen. Repeat for subsequent periods within the financial year. When you have lodged your final part period return, click 'Return Finalised' underneath the Return Summary near the top of the screen then follow the steps until the process is completed.

Return Status Bar

When completing your annual return a status bar will appear at the top of the screen showing the stage of completion of the return. Please ensure the status bar is showing "Finish" before logging out of TRMeR. Failure to complete the process will result in a loss of data entered and the return not being lodged.

Refunds

To ensure prompt processing of your refund, please ensure you complete a refund form, accessible from the return lodgement screen or from the TRO website, and email, mail or fax it to TRO.

Help

If you require assistance at any stage during the process, you can refer to the help function available at the top of each screen.

For further information, contact the Territory Revenue Office

GPO BOX 154

Phone: 1300 305 353

Darwin NT 0801

Fax: 08 8999 5577

Email: ntrevenue.ntt@nt.gov.au

Website: <http://www.revenue.nt.gov.au/>
