

Who Must Register for Payroll Tax

Employers who pay Territory wages must register for payroll tax if, during any month, their total Australian wages exceed the monthly exemption level (currently \$104 167). Monthly exemption levels for periods prior to 1 July 2009 are detailed in the [Appendix](#) to this guide. If an employer is a member of a group, the total Australian wages paid by all members of the group determines whether the employer should register for payroll tax. See page 36 for further details about [groups of employers](#).

Employers must register ([form F-PRT-001](#)) and pay tax by the 21st day of the month following the month in which their wages exceeded the exemption level. Employers who fail to register, where liable, may incur interest and penalty tax on any unpaid tax.

Cancellation of Registration

Any employer seeking to cancel their payroll tax registration must complete a cancellation form ([F-PRT-002](#)).

An employer may seek cancellation of their registration if they (or as a member of a group, the group) cease paying wages in Australia or if they continue to pay Territory wages, their Australian wages do not exceed the monthly exemption threshold.

Employers that cease to pay Australian wages during a financial year are required to complete an Annual Adjustment return (see [Annual adjustment calculation](#) at page 33 for further details) within 21 days after the return period during which they ceased paying Australian wages following the cessation date.

In all other cases (i.e. the employer has ceased paying Territory wages but continues to pay wages elsewhere in Australia, or their Australian wages do not exceed the monthly exemption threshold), employers must lodge an Annual Adjustment return within 21 days after the end of the relevant financial year even if the cancellation event occurred during the financial year. In these circumstances, it is recommended that employers maintain their registration until this time. For convenience, TRO can place employers on annual frequency pending cancellation of their registration in these circumstances.