

Payroll Tax Returns

Monthly Returns

Every employer registered for payroll tax in the Territory must pay tax every month, unless the Commissioner has given approval to pay tax annually. The Commissioner will generally approve this only if the estimated tax payable in a full financial year is less than \$8400, in which case the employer will only lodge an Annual Adjustment return.

Monthly returns may be lodged via TRMeR, TRO's online return lodgement and payment system. TRMeR provides an easy, flexible and more efficient way for employers to satisfy their Territory payroll tax obligations. Alternatively, a paper-based return package can be downloaded from TRO's website before the first return is due.

Returns are required to be lodged by the 21st day of the following month to which they relate. If an employer does not have a liability in a particular month, a 'nil' return must still be lodged.

Annual Adjustment Returns

Each financial year, all registered employers must lodge an Annual Adjustment return. The annual adjustment allows employers the opportunity to review their tax paid for the financial year and make any necessary adjustments to correct overpayments or underpayments made during the year.

The due date for completion and lodgement of the Annual Adjustment return is 21 July. The return must be lodged via TRMeR, TRO's online return lodgement and payment system. The only exception is where special circumstances apply, for example if employers do not have access to the internet or their system is incompatible. In such circumstances, a written request or email to ntrevenue.ntt@nt.gov.au must be made to TRO seeking a paper-based return.

Over or under-declarations in previous years must not be included in the Annual Adjustment return for the current period, but should be disclosed separately. (See [Refunds](#) section on page 51 for over-declarations of tax and [Interest and Penalty Tax](#) section on page 50 for under-declarations of tax).

Payment

Payment may be made by electronic funds transfer (EFT), B_{PAY}, cheques or by cash paid over the counter. Payments made through TRMeR are by direct debit authority authorised by the employer.

Single Return for Groups

The member of a group nominated to claim the general exemption deduction (the designated group employer (DGE)) may apply to lodge a single return (form [F-PRT-003](#)) and make a single payment of tax on behalf of the group. The application will generally be approved if it includes all Territory members. The approval does not affect the requirement of the other members to be registered for payroll tax or relieve them of the liability to pay tax.