

TRMeR Information Sheet

Annual Return Requirements – Designated Group Employer (DGE) of a Group

Information requirements

The information required to lodge your annual adjustment return depends on whether or not the DGE elects to claim the general exemption deduction (GED) as follows:

***Note:** For further information on the GED refer to the Claiming the General Exemption Deduction (GED) Information Sheet.*

Claiming the GED

If you elect **to** claim the GED, you will require the following information:

1. **Your** NT gross wages (e.g. wages and salaries, superannuation, fringe benefits and exempt wages etc.) for the financial year.
2. **Your** NT exempt wages (apprentices, overseas employees etc.) for the financial year.
3. Your **group's** Australia wide employment period for the financial year.
4. Your **group's** Australia wide taxable wages for the financial year

***Note:** Australia wide taxable wages are those that are liable to payroll tax in the states and territories that the group employs including the Northern Territory. It includes the various components of taxable wages including wages and salaries, allowances, bonuses, commissions, fringe benefits, superannuation contributions etc. It **does not** include wages that are exempt or not liable to payroll tax such as components of termination payments, workers compensation payments, wages paid qualifying overseas employees and apprentices (in the Territory) etc.*

In lodging the group return, you will also need to confirm the **group's** NT gross and exempt wages. These automatically aggregate into the group annual return that you are required to complete as each NT member lodges their annual return. See 'Completing your return' below.

Not claiming the GED

If you elect **not** to claim the GED, you only require the information referred to in 1 and 2 above.

How TRMeR works for DGE's of groups

DGE's claiming the GED

TRMeR automatically aggregates the NT wages declared by each NT group member in their annual returns into a group return that must be completed by the DGE. For DGE's, TRMeR automatically progresses to the group annual return after the DGE has entered its own annual NT wage details.

When the required additional information (i.e. the group's Australian employment periods and Australia wide taxable wages) is entered by the DGE, TRMeR automatically calculates the GED, the group's annual NT tax liability and whether tax has been under or over paid by deducting the total tax paid by all NT group members for the financial year.

The following are the procedural requirements and tips for DGE's in lodging their return and the group return:

1. The DGE **cannot** lodge its annual return or group return until all other NT members have lodged their annual return. If an attempt is made to lodge these returns beforehand, a message will be displayed advising the DGE accordingly and the name(s) of the relevant member(s).

If you are unsure of the other NT members of your group, click on the 'Group Members' button on your 'Entity' screen and these members will be displayed.

2. Before the DGE lodges its and the group annual returns, sufficient time should be allowed for payments made by other group members in relation to their annual returns to be processed by TRO otherwise they will not be taken into account resulting in a potential overpayment by the DGE on its own account and the need for a subsequent adjustment once the payment from the other member is received.
3. The DGE may edit the group return but it is important to remember that the totals represent the aggregated wage details declared in the annual returns of all NT group members.

DGE's not claiming the GED

TRMeR treats each member of the group as if they were a non-group employer but without allowing any member to claim the GED. That is, the DGE is not required to lodge a group return and any adjustments are directed to the member concerned.

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' and enter your annual wage details.

Completing your annual return

On entry to the Annual Return screen, you will be asked the question:

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

The process will differ depending on your answer as follows.

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*

No change in status

1. If you select '**No**', you are only required to enter one return for the financial year.
2. You will then be asked:
'As the DGE of a group or a non-group employer you are entitled to claim the general exemption deduction (GED) in your return. Do you wish to claim the GED for the financial year you are about to lodge?'
3. Select either '**Yes**' or '**No**' then click on 'Next' and TRMeR will automatically take you to the annual return.
4. If you have **not** elected to claim the GED you will only be required to enter your NT gross and exempt wages by classification.
5. If you elect to **claim** the GED you will be required to:
 - (a) enter your NT gross wages and exempt wages by classification;
 - (b) in lodging the group annual return, confirm your group's NT gross and exempt wages by classification.
 - (c) enter your groups Australian employment period; and
 - (d) enter your group's Australia wide taxable wages.

Change in status

1. After selecting ‘;Yes’ click on “next’ and TRMeR will automatically take you to the Part Period Annual Return module where you will be required to lodge separate returns for each period pre and post a change in status.
2. The information required for each period will depend on your status for that period. For further information on this module, refer to the TRMeR Information sheet ‘Change in Status’.

Return Status Bar

When completing your annual and/or the group 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
Darwin NT 0801

Email: ntrevenue.ntt@nt.gov.au

Phone: 1300 305 353

Fax: 08 8999 6395

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