

## TRMeR Information Sheet

### Annual Return Requirements – Non Group Employer

#### Information requirements

Please ensure you have the following information to commence your annual return:

**Note:** *If you **do not** wish to claim the general exemption deduction (GED), you will only require items 1, 3 & 4. For further information on the GED refer to the Claiming the General Exemption Deduction Information Sheet.*

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

**Note:** *Australia wide taxable wages are those that are liable to payroll tax in the states and territories that you employ in 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*

## Annual Return Process

1. Log in to TRMeR through the TRO website at <http://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](mailto: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

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?'*

*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*

The process will differ depending on your answer as follows.

### **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 elected **not** to claim the GED, you will only be required to enter your NT gross and exempt wages by classification for the financial year
5. If you **elect to claim the GED** you will be required to enter your:
  - (a) NT gross wages and exempt wages by classification;
  - (b) Australian employment period; and
  - (c) 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 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.

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For further information, contact the Territory Revenue Office

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