



## JOBKEEPER

### IMPLICATIONS FOR EMPLOYERS – PAYROLL TAX – NT

As part of the Northern Territory Government's Jobs Rescue and Recovery Plan [Business Hardship Package](#), payroll tax relief is available for eligible businesses that can demonstrate substantial hardship due to the COVID-19 pandemic. The relief will be available for six months from April 2020, which aligns with the six returns between March and August 2020

Employers receiving the Australian Government's JobKeeper payments for employees working in the Northern Territory will not have to pay payroll tax on those payments.

#### Payroll Tax Deferral

The Northern Territory Government has announced that payroll tax deferrals are available for registered employers until 21 September 2020 with:

- confirmed listing on the DTBI Business Hardship Register
- estimated total Australian taxable wages for 2019-20 of **over \$7.5 million**
- a reduction in turnover of at least **50 per cent** (rather than 30 per cent) due to COVID-19 when compared to the corresponding month or quarter in 2019.

Eligible employers may be able to defer payment of one or more monthly returns between March and August 2020 until 21 September 2020, provided returns continue to be lodged by the due date.

If an employer's financial situation improves during the deferral period, it may elect to resume paying payroll tax prior to 21 September 2020.

#### Payroll Tax Waiver

The Northern Territory Government has announced that payroll tax waivers are available for the March to August 2020 return periods for employers with:

- confirmed listing on the DTBI Business Hardship Register
- total Australian taxable wages for 2019-20 of **under \$7.5 million.**

#### Eligibility

To access payroll tax relief, an employer must ensure it is listed on the DTBI Business Hardship Register.

Once your business has been listed on the Business Hardship Register, DTBI will issue you with a business hardship certificate. To access payroll tax relief, you should provide the certificate to the Territory Revenue Office. The Territory Revenue Office will then confirm your eligibility for payroll tax relief or contact you if further supporting documentation is required.

If it is uncertain whether total Australian taxable wages for 2019-20 will exceed \$7.5 million, an initial deferral of payroll tax may be provided and eligibility for a waiver determined after the end of financial year when the actual wages paid can be confirmed.

If it is uncertain whether the reduction in turnover will exceed 30 or 50 per cent, the Territory Revenue Office may provide an initial deferral of payroll tax until further information becomes available.

All employers **MUST** continue to lodge payroll tax returns through INTRA, the online lodgement portal, by the respective due dates, with the annual reconciliation due to be lodged by 28 July 2020. This will enable monthly waiver and deferral amounts to be processed, and 2019-20 payroll tax reconciliations to be completed.

#### **Extension of time to pay the March return**

Payment of the March return, usually due 21 April, has been extended to 15 May 2020 to allow time for applications for the Business Hardship Register to be lodged and processed.

<https://treasury.nt.gov.au/dtf/territory-revenue-office/payroll-tax/payroll-tax-relief>

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