



Application for Exclusion from Grouping – Payroll Tax

State Revenue Office
Department of Treasury and Finance

NOTE:

- The information collected in this form will enable the State Revenue Office (SRO) to determine your application for exclusion from grouping.
- If your businesses are related corporations under the *Corporations Act 2001* you are precluded from applying for an exclusion from grouping.
- Please attach all supporting information including conclusive evidence that the businesses are run independently of each other.
- If insufficient space please set out your answers on a separate sheet.
- All questions must be answered. If the question does not apply to your circumstances please indicate 'not applicable'.

Personal Information Protection Statement

The information you provide in this form is required by the State Revenue Office to determine the organisation's eligibility for exclusion from grouping. Personal information is collected by the Commissioner of State Revenue and used for administering the *Taxation Administration Act 1997*. Your personal information may only be disclosed in accordance with the provision of the Taxation Act, and will be managed in accordance with the *Personal Information Protection Act 2004*. You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

1. Applicant's business details

Payroll Tax account number*		
ABN	ACN	ANZSIC CODE
Legal Name	Trading Name	
Nature of the business		

* If you are already registered with the SRO for this or any other tax or duty, enter your account number in the box above.

2. Applicant's contact details

Contact name	Daytime phone ()
Email address	

Building name	Floor number		
Unit number	Suite		
Street number	Street name		
Suburb/Town	State	Postcode	
GPO/PO Box no.	Suburb	State	Postcode

(All correspondence will be sent to your postal address)

3. Does the employer pay wages interstate (outside of Tasmania)?

YES – If yes, please show the other jurisdiction(s) using the check boxes below.

NO

ACT NSW NT QLD SA VIC WA

4. Has an application for exclusion from Grouping for this matter been lodged in any other State or Territory (other than Tasmania)?

YES – If yes, please show the other jurisdiction(s) using the check boxes below and attach a copy of the application(s) for exclusion submitted to the other State/Territory.

NO

ACT NSW NT QLD SA VIC WA

5. What are the date(s) for the exclusion you are seeking?

The effective date will be: / /

OR

The relevant period is: from / / to / /

Tasmanian and Interstate Group members

6. About the commonly controlled businesses

Business 1: Payroll Tax account number*		
ABN	ACN	ANZSIC CODE
Legal Name	Trading Name	
Nature of the business		

Business 2: Payroll Tax account number*		
ABN	ACN	ANZSIC CODE
Legal Name	Trading Name	
Nature of the business		

Business 3: Payroll Tax account number*		
ABN	ACN	ANZSIC CODE
Legal Name	Trading Name	
Nature of the business		


Business 4: Payroll Tax account number*		
ABN	ACN	ANZSIC CODE
Legal Name	Trading Name	
Nature of the business		

* If you are already registered with the SRO for this or any other tax or duty, please enter your account number.

7. Ownership structure of the business (sole trader, partnership, trustee company, trust, company).

	Business 1	Business 2	Business 3	Business 4
Business name				
Structure				

8. Are any of the business(es) conducted by a partnership?

- YES – If yes, provide the requested details below, and attach a copy of the partnership agreement and all amendments to that agreement. 
- NO





	Business 1	Business 2	Business 3	Business 4
Names of all the partners				
Entitlement to profits (%)				
Capital invested (\$)				

9. Are any of the business(es) conducted by a trustee corporation, other corporation or incorporated body?

- YES – If yes, provide the details requested below.
- NO

Business name	Shareholders' names	Percentage of shares held by shareholders	Percentage of voting rights of shareholders	Directors' names

Important: Attach copies of the following:

- the constitution or other constituent documents; 
- any proxy agreements relating to shares held by any of the shareholders; 
- any shareholder agreements;  and
- any powers of attorney or deed polls (including those containing negative covenants) relating to the exercise or non-exercise of powers, voting rights or discretions by shareholders and/or directors. 

10. Are any of the business(es) conducted by a trust?

YES – If yes, provide the details requested below in (a) and (b).

NO




(a) If yes, what sort of Trust is it?:

• Unit Trust; YES NO

• Discretionary Trust; or YES NO

• Another form of trust?

(b) If yes above, attach copies of the following documents:

- Trust deed / agreement and all amendments to it; 
- All drawings (whether of income or capital) from the trust for the period 5 years prior to the date from which exclusion is sought to the date of the application;  and
- A group / diagram(s) chart showing the relationships between the businesses. 

(c) If yes, provide details in the table below according to the type of Trust you nominated in (a) above.

Unit Trust

Name of unit holders.	Number of units held.	Relationship between unitholders (if any)	Changes to unit holdings between the date exclusion is sought and the date of application.	Details of the trustee(s) of the trust, including changes to who held this role.

Discretionary Trust

List all the beneficiaries.	The nature of the beneficial entitlement.	The relationship between beneficiaries (if any)	Changes to beneficiaries between the date that exclusion is sought and the date of application.	Details of the trustee(s) of the trust, including changes to who held this role.

Common use of employees

11. Are there any use of common employees?

YES – If yes, provide the details below for each common employee.

NO

Name of the employee, their title and role.	Which member of the group is their employer?	What services do they perform?	For which members in the group do they perform those services?	What proportion of their time is spent providing services to other members of the group?

12. Is there any agreement(s) or arrangement in writing for the provision of the services?

YES – If yes, attach a copy of the agreement(s). 

NO – If there is no agreement or arrangement, on what basis are common employees established?

13. Does the business who is receiving the services pay the employer of the common employee(s) for those services?

YES – If yes, i) how is the payment calculated, and ii) is it calculated on a commercial basis?

NO – If no, is there any other arrangement in place?

14. Where are these services performed?

15. Are invoices required to be submitted for work performed for the other business?

YES – If yes, how is payment made?

NO

16. Are the common employees' services ones that are ordinarily required by the other business?

- YES
- NO

17. Would the other employer's business suffer if those services were not performed?

- YES – If yes, please explain why that would be the case?

- NO

Nature and degree of ownership

18. What is the extent of common ownership in each of the businesses?

Group Member	Common Owner 1 percentage	Common Owner 2 percentage	Common Owner 3 percentage	Common Owner 4 percentage
Business 1				
Business 2				
Business 3				
Business 4				

19. What is the relationship of the owners of each business, ie. are they associated persons according to section 73(4) of the Payroll Tax Act 2008?

- YES
- NO

Nature and degree of control

20. Who makes the day-to-day management decisions for each business?


	Business 1	Business 2	Business 3	Business 4
Decision maker				
Decision maker				
Decision maker				
Decision maker				

21. What matters are required to be submitted by management to other persons for decisions, and who are those other persons?

Nature of Matter	Name and position/relationship of person to business

22. Who do those other persons (in the list above) report to? (Name and position)

23. Are there any agreements about who is responsible for day-to-day management of each business?

- YES – if yes, please attach a copy of those agreements. 
- NO

24. Who makes the strategic and financial decisions for each business?

Business Name	Name of person	Position/relationship of person to business

25. To what extent do the directors/owners/beneficiaries/appointers become involved in the day-to-day operations of the businesses?

26. Are there any persons who, alone or together, have management control in more than one member of the group?

Group member name	Person with management control

Nature of the business

27. What is the history and reason for the set up/acquisition of each business?

Business name	History of set up/acquisition

28. What are the principal activities of each business?

Business name	Principal activities

Are the above activities:

Identical? YES NO

Complementary? YES NO

Supplementary? YES NO

29. Are there common customers of the businesses?

YES

NO

30. Do the businesses compete with one another?

- YES
- NO

31. Does any business in the group exist solely or predominantly to provide services or goods to the other group members (including the business or businesses seeking exclusion)?

- YES – if yes, provide the details below


- NO

Conducting business together

32. What is the extent, if any, of any trade between members?

Business name – 1	Business name – 2	Value of trade (percentage of sales/purchases)

33. Are there any agency or management agreements, restrictive trade agreements, franchise arrangements, leases or licenses between any members of the group?

- YES – if yes, provide a copy of the agreements, arrangements, leases or licences 
- NO

34. What is the nature and extent of any group purchasing or supply arrangements?

35. Do the businesses have common suppliers?

- YES
- NO

36. Do the businesses have a group insurance/WorkCover policy?

- YES – if yes, which business holds these policies?

- NO

Sharing of resources

37. Are there any shared resources, equipment, facilities or services (including one member using resources owned/leased by another)?

e.g. premises, plant and equipment, vehicles, computer systems, telephones, faxes, website, mailing address etc.

YES – if yes, provide details in the table below

NO

Type of resource	How the resource is shared	Percentage of shared resources to the total requirement of the recipient business

38. Are there any formal arrangements or agreements in place to outline any shared or common resources?

YES

NO

(a) Is there a market payment for the use of the shared or common resources?

YES

NO

If yes, please provide details:

39. Who owns the intellectual property used by each business and is a fee paid for this usage?

Intellectual property includes logos, letterheads, trademarks, patents, copyright, licences and similar.

Business name	Owner of intellectual property	Fee paid for usage

40. Do the businesses utilise/share a statutory licence, e.g. child care, fisheries licence?

YES

NO

If yes, what legislation is the licence under and, where applicable, who is the licensee/nominee?

Financial relationships / dependencies

41. Do the businesses have common or separate banking facilities?

Common

If common, what is the name of the bank and the branch?

Who are the cheque signatories of the accounts and/or authorises EFT payments?

Separate


42. Are there now or has there been any intra-group loans or financing arrangements between members of the group?

YES – if yes, provide the names of the businesses and the value of the loans.

NO

Business name - 1	Business name - 2	\$ Value of loan

If yes, also provide the following:

(a) Documentation about the loan(s) 

(b) Purpose of the loan(s)

(c) Securities against them

(d) Interest and repayment terms:

Rate of interest	Repayment terms e.g. repayable on demand/defined terms	Percentage of loan to total assets

43. Is there a reason why finance wasn't obtained using conventional commercial lending sources?

YES – if yes, provide details below.

NO

44. What is the extent of cross guarantees, mortgages, letters of comfort and similar between the entities, including at a shareholder and director level?

45. Who is the ultimate guarantor for loans to each business?

46. Have any personal guarantees in respect of trade accounts been given?

YES – if yes, who has given them?

NO

47. If any property, plant or equipment is leased, who is the lessor?

Name of lessor	Lease payment terms	Details of person providing a security or guarantee for the lease payments, and their relationship with the applicant

48. Do the members of the group prepare consolidated accounts?

YES

NO

49. Do the members of the group use the same financial adviser/accountant/lawyer?


YES

NO

50. Do the members of the group advertise/market themselves as members of one group?

YES

NO

51. Provide a copy of the financial statements (balance sheets, and profit and loss) for each member of the group for the period from the date from which exclusion is sought, to and including the date on which the applications for exclusion has been made. 

Declaration

Under the *Taxation Administration Act 1997*, giving false or misleading information is an offence and may attract interest and/or penalty tax.

I,

declare that all information I have provided is true and correct.

Declared at:

on:

Signature

(Applicant's **public officer** or other authorised person)

Contacting the State Revenue Office

Email: taxhelp@treasury.tas.gov.au

Phone (03) 6166 4400 weekdays, 9:00am to 5:00pm

More information

Go to www.sro.tas.gov.au/payrolltax