

Group Single Lodger Application

Note:

- This application is to nominate a Group Single Lodger to be responsible for lodging and paying payroll tax on behalf of all members of the group in accordance with Section 87(2) of the *NSW Payroll Tax Act 2007*.
- **Only one form to be completed per group** and it is the responsibility of the nominated Group Single Lodger to ensure all group members have signed this application.
- **All** group members must complete and sign Sections A and B before Group Single Lodger status will be granted from Revenue NSW.
- If additional members join the group, complete Sections A and C and lodge with Revenue NSW.
- All group members are to keep a copy of this form for their records.
- Each group member will be notified in writing of their lodging status.
- Approval as a Group Single Lodger does not rid other group members of their liability or obligation to be registered for payroll tax.
- Under the *Taxation Administration Act 1996*, it is an offence to give false or misleading information.
- Print clearly in the boxed spaces.

Section A

Group Single Lodger details

Company name		
Client ID	ABN	
Contact name	Phone ()	
Business address		
Suburb	State	Postcode
Date single lodger group commenced	/	/

Declaration

I, (Print name)	
declare that all information provided is true and correct in every particular	
Signed <small>(Signature of employer, public officer, other authorised person)</small>	Date / /

Section B

Nomination by ALL group members

1. The group member listed in Section A (above) is nominated to act as the Group Single Lodger on behalf of this organisation.
2. It is the responsibility of all group members to advise the Group Single Lodger of total gross NSW and interstate wages paid each month.
3. It is the responsibility of the Group Single Lodger to lodge and pay payroll tax on behalf of the group.
4. Nominating a Group Single Lodger does not rid the organisation of their liability or obligation to be registered for payroll tax.
5. Under Section 81 of the *NSW Payroll Tax Act 2007*, all group members will be held jointly and severally liable in the event that the Group Single Lodger fails to fulfil the obligations on behalf of the group.
6. Each group member will advise the Group Single Lodger if the organisation is no longer part of the group.
7. All signatures on this application acknowledge agreement and understanding of the terms and conditions set out within this application.

Company name	Client ID
Contact name	
Phone ()	Date joined group / /

Declaration

I, (Print name)	
declare that all information provided is true and correct in every particular	
Signed <small>(Signature of employer, public officer, other authorised person)</small>	Date / /

Company name	Client ID
Contact name	
Phone ()	Date joined group / /

Declaration

I, (Print name)	
declare that all information provided is true and correct in every particular	
Signed <small>(Signature of employer, public officer, other authorised person)</small>	Date / /

Note: Attach a separate sheet if space is insufficient.

Section C

Nomination by additional group members

(i.e. members who have joined the group after the completion of the original application)

All signatures on this application acknowledge agreement and understanding of Section B and the terms and conditions set out within this application.

Company name	Client ID
Contact name	
Phone ()	Date joined group / /

Declaration

I, (Print name)	
declare that all information provided is true and correct in every particular	
Signed <small>(Signature of employer, public officer, other authorised person)</small>	Date / /

Note: Attach a separate sheet if space is insufficient.

Terms and conditions





- A Group Single Lodger is responsible for advising Revenue NSW when any member joins or leaves the group.
- The authorised Group Single Lodger must remain in that role unless they leave the group and a new Group Single Lodger is nominated.
- If the authorised Group Single Lodger leaves the group, they are responsible for providing wage figures to enable Revenue NSW to reconcile the relevant period before a new Group Single Lodger will be authorised.
- The authorised Group Single Lodger as at 30 June is responsible for lodging on behalf of the group for the entire period during which they were the Group Single Lodger.
- Any refund due to the group will be paid to the member who is the authorised Group Single Lodger for the assessment period.
- Any tax payable assessment will be issued to the member who is the authorised Group Single Lodger for the assessment period.
- Approval as a Group Single Lodger does not rid the other group members of their liability or obligation to be registered for payroll tax.

Under Section 81 of the *NSW Payroll Tax Act 2007*, group members will be held jointly and severally liable in the event that the Group Single Lodger fails to fulfil the obligations on behalf of the group.

Privacy statement

Information collected from you on this form is required by Revenue NSW to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. Revenue NSW will correct or update your personal information at your request. Read more about privacy at www.revenue.nsw.gov.au

Contact details

 1300 139 815* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200
 www.revenue.nsw.gov.au  payrolltax@revenue.nsw.gov.au  Help in community languages is available.

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