



Application for Exclusion from Grouping – Payroll Tax

About this form

When an employer is grouped under section 31, section 32, section 33 or the tracing provisions of the *Pay-roll Tax Assessment Act 2002* (the PTA Act), the Commissioner of State Revenue (the Commissioner) may exclude that employer from the application of the grouping provisions under section 38 of the PTA Act. An exclusion decision may be made by the Commissioner in their own right or upon application by a taxpayer.

In order for the Commissioner to consider an exclusion from grouping, this application form and any supporting documentation must be submitted to RevenueWA. Following any further enquiries that may be required, the Commissioner will make a determination as to whether exclusion will apply and, if it is determined that there is a payroll tax liability, an assessment will be issued. If two or more employers are grouped, only one payroll tax threshold amount can be claimed.

A decision made by the Commissioner regarding exclusion from grouping will take into account whether the business is carried on independently by the employer and not connected with the other member(s) of the group in relation to:

- the nature and degree of ownership and control of the businesses
- the nature of the businesses and
- any other matters the Commissioner considers relevant.

Note: Section 38(2) of the PTA Act provides that the Commissioner cannot make an order to exclude from grouping where two employers are corporations which are related to each other by virtue of section 50 of the *Corporations Act 2001* (Cth).

Before completing the application, it is recommended that you read the following publications:

- [Payroll Tax Employer Guide: Grouping](#)
- Commissioner's Practice [PTA 031 'Payroll Tax – Commissioner's Discretion to Exclude from a Group'](#)

Applicant details

Client ID		Group ID (if known)	
Business name			
Nature of business/Industry Code			
ABN		ACN	
Business address			
Contact name			
Contact email address			
Contact telephone number			

Date employer first engaged employees in Western Australia:	____/____/____
Date employer first engaged employees in Australia (inc. WA):	____/____/____
Date employer joined the group:	____/____/____

Is the applicant and/or any member of the group applying for an exclusion from grouping related to each other by virtue of section 50 of the <i>Corporations Act 2001</i> (Cth)?
☐ Yes ☐ No If YES, please do not proceed

If known, the grounds for exclusion from grouping: ☐ Employees used in another business ☐ Commonly controlled businesses ☐ Tracing ☐ Subsuming ☐ Other/Unknown

Does the employer pay wages outside of Western Australia?	☐ Yes ☐ No
If yes, in which jurisdictions?	☐ NSW ☐ ACT ☐ VIC ☐ SA ☐ NT ☐ QLD ☐ TAS

Has an application for exclusion from grouping for this matter been lodged in any other State or Territory?	☐ Yes ☐ No
If yes and you have received a determination, please attach a copy.	
If no, do you intend to lodge an application for determination?	☐ Yes ☐ No

For what dates or periods are you seeking the exclusion?	____/____/____ to ____/____/____
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Details of group members

Please provide details of **all** members of the group. Indicate which group member(s) is/are seeking an exclusion by ticking the box next to Client ID.

Client ID ☐		Group ID (if known)	
Business name			
Nature of business/Industry Code			
ABN		ACN	
Business address			
Contact name			
Contact email address			
Contact telephone number			

Client ID ☐		Group ID (if known)	
Business name			
Nature of business/Industry Code			
ABN		ACN	
Business address			
Contact name			
Contact email address			
Contact telephone number			

Client ID ☐		Group ID (if known)	
Business name			
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Business address			
Contact name			
Contact email address			
Contact telephone number			

Client ID ☐		Group ID (if known)	
Business name			
Nature of business/Industry Code			
ABN		ACN	
Business address			
Contact name			
Contact email address			
Contact telephone number			

If additional group members, please attach a separate sheet stating the relevant details.

The following questions relate to all group members in WA and interstate.

All questions must be addressed. If the question does not apply to your particular circumstances, please indicate 'not applicable'.

Commonly controlled businesses

1. If any of the businesses are conducted by a partnership:	☐ N/A
(a) the names of all the partners:	
(b) the entitlement of profits:	
(c) the capital invested:	
(d) provide a copy of the partnership agreement and all amendments to that agreement.	
2. If any of the businesses are conducted by a trustee corporation, other corporation or incorporated body:	☐ N/A
(a) the names of all the shareholders:	
(b) the percentage of shares held by each shareholder:	
(c) the percentage of voting rights held by each shareholder:	
(d) the names of all directors, nominee directors and shadow directors:	
(e) provide a copy of the constitution or other constituent documents	
(f) provide copies of any proxy agreements relating to shares held by any of the shareholders	
(g) provide copies of any shareholder agreements and	
(h) provide copies of 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.	

4. If any of the businesses are conducted by a trust: (a) Is the trust a ☐ discretionary trust? ☐ other trust? (b) unit trust - a list of all unit holders, the number of units held, their relationship (if any): (c) discretionary trust - a list of all the beneficiaries: (d) details of the trustee or trustees of the trust, and details of any changes to trustees: (e) details of all distributions (whether of income or capital) from the trust for the last two most recent financial years and for the period to the date of the application: (f) provide copies of the trust deed/agreement and all amendments to it.	☐ N/A
5. Provide a group diagram/chart showing the relationships between the businesses. ☐ N/A	

Use of employees

☐ N/A

6. If there is any use of common employees (in respect of each common employee): (a) the name of the employee and their title and role: (b) which member of the group is their employer: (c) what services do they perform: (d) for which members in the group do they perform those services: (e) what proportion of their time is spent providing services to the other members of the group?	
7. Is there any agreement(s) or arrangement(s) in writing for the provision of the services? (a) provide a copy of any such agreement(s)/arrangement(s) or (b) if there is no written agreement(s) or arrangement(s), on what basis are common employees established?	☐ Yes ☐ No

8. Does the business receiving the services pay the employer of the common employee for those services?	☐ Yes ☐ No
(a) if yes, how is the payment calculated and is it calculated on a commercial realistic basis?	
(b) if no, what other arrangement is in place?	
9. Where are these services performed?	
10. Are invoices required to be submitted for work performed for other business?	☐ Yes ☐ No
If yes, how is payment made?	
11. Are the services provided by the common employees services that are ordinarily required by the other business?	☐ Yes ☐ No
12. Would the other employer's business suffer if those services were not performed?	☐ Yes ☐ No

Please provide information on a separate page for any other common employees.

Nature and degree of ownership

13. What is the extent of common ownership in each of the businesses?	☐ N/A
14. What is the relationship of the owners of each business (s35 of the PTA Act)?	

Nature and degree of control

15. Who makes the day-to-day management decisions for each business?	
16. What sort of matters are required to be submitted by management to other persons for decisions, and who are those persons?	
17. Who do these persons report to?	
18. Are there any agreements about who is responsible for day-to-day management of each business? If yes, provide copies.	☐ Yes ☐ No
19. Who makes the strategic and financial decisions for each business?	

20. To what extent do the directors/owners/beneficiaries/appointers get involved in the day-to-day operations of the business?	
21. Are there any persons who alone or together have management control in more than one member of the group?	☐ Yes ☐ No

Nature of business

22. What is the history and reason for the set-up/acquisition of each business?	
23. What are the principal activities of each business?	
24. Are these activities the same or complementary and/or supplementary to each other?	☐ Same ☐ Complementary/Supplementary
25. Are there common customers of the businesses?	☐ Yes ☐ No
26. Do the businesses compete with one another?	☐ Yes ☐ No
27. 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 ☐ No

Conducting business together

28. What is the extent, if any, of any trade between members (percentage of sales/purchases)?		☐ N/A
29. Are there any agency or management agreements, restrictive trade agreements, franchise arrangements, leases or licenses between any members of the group? If yes, provide copies.	☐ Yes ☐ No	
30. What is the nature and extent of any group purchasing or supply arrangements?		☐ N/A
31. Do the businesses have common suppliers?	☐ Yes ☐ No	
32. Do the businesses have a group insurance/WorkCover policy?	☐ Yes ☐ No	

Sharing of resources

33. Are there any shared resources, equipment, facilities or services (including one member using resources owned or leased by another)? For example, premises, plant and equipment, vehicles, computer systems, telephones, faxes, website, mailing address. (a) what are they and how are they shared? (b) what is the percentage of shared resources, equipment etc. supplied compared to the total requirement of the recipient?	☐ Yes ☐ No
34. Are there any formal arrangements or agreements in place to outline any shared or common resources? If yes, provide copies.	☐ Yes ☐ No ☐ N/A
35. Is there a payment at normal commercial rates for the use of the shared or common resources?	☐ Yes ☐ No ☐ N/A
36. Who owns the intellectual property used by each business? Intellectual property includes logos, letterheads, trademarks, patents, copyright, licences etc. ☐ N/A Is any fee paid for the usage and is it at normal commercial rates? ☐ Yes ☐ No Rate:	
37. Do the businesses utilise/share a statutory licence? If yes, what legislation is the licence under and who is the licensee/nominee?	☐ Yes ☐ No

Financial relationships/dependencies

38. What are the banking arrangements of each business?	
(a) Do they have common or separate facilities? (b) Which bank and branch? (c) Who are the cheque signatories of the accounts and/or who authorises EFT payments?	☐ Common ☐ Separate
39. Are there any or have there been any intra-group loans or financing arrangements between members of the group? ☐ Yes ☐ No If yes: (a) what is the purpose of the loan(s)? (b) what securities are against them?	

(c) what interest is charged? e.g. none/normal commercial rates/other	
(d) details of repayment terms, e.g. repayable on demand/defined schedules	
(e) the amount of the loan(s) compared to total assets and liabilities	
(f) provide documentation relating to the loan(s).	
40. Is there a reason why it was decided not to obtain finance via conventional commercial lending source?	☐ Yes ☐ No ☐ N/A
41. What is the extent of cross guarantees, mortgages, letters of comfort etc. between the entities, including at shareholder and director level?	☐ N/A
42. Who is the ultimate guarantor for loans to each business?	☐ N/A
43. Have any personal guarantees in respect of trade accounts been given? If yes, who has given them?	☐ Yes ☐ No ☐ N/A
44. If any property, plant or equipment is leased, who is the lessor?	☐ N/A
45. If leased from a member of the group, are lease payments being made at commercial rates?	☐ Yes ☐ No ☐ N/A
46. Has anyone given any security or guarantee in relation to lease payments? If yes, what is their relationship with the applicant?	☐ Yes ☐ No ☐ N/A
47. Do the members of the group prepare consolidated accounts?	☐ Yes ☐ No ☐ N/A
48. Do the members of the group use the same financial adviser/accountant/lawyer?	☐ Yes ☐ No ☐ N/A
49. Do the members of the group advertise/market themselves as members of one group?	☐ Yes ☐ No ☐ N/A
50. Provide a copy of the two most recent financial statements for each member of the group.	

Declaration			
Under the <i>Taxation Administration Act 2003</i> , it is an offence to provide false or misleading information.			
I confirm that the information submitted is true and correct.			
Authorised person's signature			
Full name			
Date		Phone number	
Authorised person's signature			
Full name			
Date		Phone number	

Contact RevenueWA			
Web enquiry	www.osr.wa.gov.au/payrollenquiry		Website WA.gov.au
Office	200 St Georges Terrace Perth WA 6000		Phone (08) 9262 1300 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		

Privacy statement
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