



GOVERNMENT OF BERMUDA
Ministry of Finance

Office of the Tax Commissioner
EMPLOYER REGISTRATION FORM
TAXES MANAGEMENT ACT 1976

IF HANDWRITTEN, PLEASE USE BLOCK LETTERS ONLY

1. Business Name: _____
 2. Brief description of the service that will be provided: _____

3. The business is (please check one box):

- Sole Proprietor/Self-employed Partnership an Unincorporated Association
 An employer (with domestic staff) Exempted Company a Registered Charity (Id #) _____
 a Permit Company Local Company (LLC or Ltd.)
 Government consultant/Independent contractor a Body Corporate other than an Exempted or local company

Change to Business Structure:
i.e. change of name, ownership etc.
Tax ID Number: _____

4. Name of Self-employed person / Partners / Principal Officers / Directors (attach additional page if needed):

Name	Address	Email

5. Business Physical Address		6. Business Mailing Address / P.O. Box	
Home #	Work #	Cell #	
Email			

7. Authorized Officer / Contact Person for Payroll Tax purposes:

Name	Work #	Cell #

Email: _____

8. If the employer has more than one Tax ID number or is associated with other businesses in Bermuda please provide:

Name	Tax ID#

9. Does the business pay Corporate Services or Financial Services Tax? No
 Yes – Corporate Services Tax # _____
 Yes – Financial Services Tax # _____

10. Annual Business Expense: \$ _____ 11. Estimated Annual Revenue: \$ _____ 12. Estimated Annual Payroll: \$ _____

13. Commencement / Start date of business: _____

Declaration: Read and initial each box below

I understand that I am responsible for filing and paying payroll tax returns quarterly.
 I understand that I must keep adequate books and records of my financial activities.
 I understand that if I fail to file, I will be assessed based on my annual payroll and an automatic 30% additional tax will be added. Debts can accumulate and if I fail to pay, I may face legal proceedings.
 I understand that I must notify the Office of the Tax Commissioner within 30 days of any changes to my business status
 Which includes: Business did not commence operations.

- Change of address, email, and telephone numbers
- Sale or closure of business

I/we hereby declare the above mentioned to be true. I/we give assurance that tax will be paid in accordance with the law and understand that the failure to do so is punishable by summary conviction and fines up to \$500,000.

Print Name/s: _____ Job Title/s: _____

Signature/s: _____ Date: _____

Note: Please ensure that this application has been completed in its entirety. Applications that are incomplete or missing the required supporting documentation, will delay the registration process. Email completed forms to taxenquiry@gov.bm.



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Office of the Tax Commissioner**EMPLOYER REGISTRATION FORM - INSTRUCTIONS FOR COMPLETING APPLICATION FORM. *Incomplete applications will not be processed.***

1. Provide the name of the business. If the business does not have a name, the owners name can be included here.
2. Describe the business or the services that will be provided.
3. Definitions
 - a. Sole Proprietor – Entrepreneur / Self-employed person, with no employees
 - b. Employer (with domestic staff) - nannies, housekeepers, caregivers
 - c. A Permit Company – An overseas company with a permit issued by the Minister (not an exempted company).
 - d. Government Consultant / Independent Contractors – Must have a contract to support that you are not an employee of the company that has hired you.
 - e. Partnership – persons entering an agreement to operate a business / provide a service
 - f. Exempted Company – Company which is Exempted from the requirements imposed on local companies by the Bermuda Companies Act 1981
 - g. Corporate other than exempted or local company
 - h. Local Company LLC or Ltd - Registered with the Registrar of Companies
 - i. Unincorporated association – Sports clubs etc.
 - j. Registered Charity - must include charity number
 - k. If there is a change to the business structure, you must complete the box that states: **Change to Business Structure**. This includes businesses who are changing the name, a change in ownership etc. Supporting documents are also required, as stated below.
4. List & provide details on all owners, partners, officers etc. involved in the business.
5. Provide the physical business address.
6. Provide the business mailing address or post office box. Also include *all* contact numbers.
7. List persons who can have access to the tax account.
8. If there are other businesses with tax accounts under your name or company etc., include the name of the business and the tax account.
9. Does the company provide;
 - a) Corporate Services as defined by the Corporate Services Tax Act 1995.
 - b) Financial Services Tax as defined by the Financial Services Tax Act 2017.
10. Provide a dollar amount estimate of what you anticipate the yearly (12 months) business-related expenses to be.
11. Provide a dollar amount estimate of what you anticipate the yearly (12 months) revenue to be.
12. Provide a dollar amount estimate of what you anticipate the yearly (12 months) payroll/salary and wages to be.
13. Provide the start date. This is the date you anticipate opening and operating the business, whether on a part- or full-time basis.

Note:

- If this application is for a partnership, **all** parties must print and sign their names.
- All applications should include the title of the person signing the form i.e. Owner, CEO etc.
- The major shareholders of a legal entity must sign the application.



GOVERNMENT OF BERMUDA

Ministry of Finance

Office of the Tax Commissioner**Registering, changing, or closing a tax account**

Every employer and self-employed person who is liable for tax must register with the Office of the Tax Commissioner within seven days of the end of the first tax period in which the employer or self-employed person commences business. **It is a criminal offence to fail to register.**

Registration:

To register, submit the Employer Payroll Tax registration application form to the Office of the Tax Commissioner with the following:

1. **Self-employed individuals, Unincorporated partnerships and Domestic employer:**
 - a valid copy of either a driver's license or passport. If a non-Bermudian, you must submit a valid copy of your passport
 - a recent utility bill to verify current address
 - a business plan, at the request of the tax officer
 - written and signed partnership agreement. This must include a \$105 stamp duty which is attached to the agreement in accordance with the Stamp Duty Act 1976, Head 34.
 - All non-Bermudians or spouse/partner of non-Bermudians must provide a copy of their work permit to prove that they have the appropriate permission to operate a business in Bermuda.
2. **Limited companies (Ltd.) and Limited liability companies (LLC):**
 - Certificate of incorporation or Certificate of formation
 - a current share register or a current register of LLC members
 - Memorandum of Association
 - a valid copy of passports for all shareholders / members
3. **Unincorporated associations/charities/not for profit organizations:**
 - statement of activities
 - rules or constitution of the organization
 - a list of executive members responsible for debts and contractual obligations
 - a valid copy of either a driver's license or passport for all executive members

Note that other documents not mentioned above may be requested by the Office of the Tax Commissioner in order to verify the business legitimacy.

Change of contact Information:

Whenever you change contact details, i.e. address, telephone numbers etc. you must complete and submit a Change of Contact Information form: www.gov.bm/registering-changing-or-closing-tax-account

Change to Business Structure:

Whenever there is a change of name, ownership or business structure, you must submit a registration form and supporting documentation: www.gov.bm/registering-changing-or-closing-tax-account

Deleting your tax account:

If your business has closed, either temporarily or permanently, you must file a Payroll Tax Deletion/Inactive Form found at: www.gov.bm/registering-changing-or-closing-tax-account. You will be required to provide proof of closure.

Penalties and underpayments will be levied in cases where the employer fails to notify the Office of the Tax Commissioner of business closure.