



Office of the Tax Commissioner

NEW HIRE 2018– APPLICATION FOR RELIEF UNDER SECTION 9 (C) OF THE PAYROLL TAX ACT 1995

EMPLOYER INFORMATION

EMPLOYER ACCOUNT NUMBER:
TAX PERIOD: [] JANUARY – MARCH, [] APRIL – JUNE, [] JULY-SEPTEMBER, [] OCTOBER-DECEMBER, YEAR
BUSINESS NAME:
REGISTERED NAME:
MAILING ADDRESS:

STATEMENT OF ELIGIBLE EMPLOYEES

Table with 6 columns: Employee Name, Job Title, Date of Birth dd/mm/yy, Social Insurance #, Employment Start Date dd/mm/yy, Quarterly Remuneration

TERMS AND CONDITIONS

- (1) Qualifying Employees are full-time employees hired from April 1, 2018 – March 31, 2024 inclusive.
(2) Qualifying Employer means an Exempted Undertaking or any employer whose annual payroll is > \$1 million...
(3) The remuneration of eligible employees will not be subject to tax on the Employer portion of Payroll Tax.
(4) Supporting documentation regarding New Hires must be presented to the Office of the Tax Commissioner upon request.
(5) NHR will not be given with respect to Self-Employed/Deemed Employees.
(6) Taxpayers will no longer be eligible for the tax relief if the number of full-time employees falls under the base line total reported on the January – March 2018 Payroll Tax Return.
(7) Employers must not be in arrears upon application and must also remain current with payroll tax payments to benefit from the reduced rate.
(8) The employment of the NH must not involve arrangements that are payroll tax avoidance arrangements.
(9) Relief is applicable starting from the quarter in which the application is received.

*** NUMBER OF EMPLOYEES ***

Table with 2 columns: Number of Persons Reported on the January – March 2018 Tax Return, Number of Persons to be reported including the above referenced New Hires

DECLARATION

I understand that the failure to abide by all terms and conditions will render this relief null and void and that tax plus applicable penalties at the standard rate will be levied in accordance with the Taxes Management Act 1976. Non-compliance may also be considered an offence of Criminal Tax Evasion which is an indictable under Section 37 of the Taxes Management Act 1976 punishable by imprisonment for 5 years or a fine up to \$500,000.

Signature: Date:
Print name: Title:
Contact #: Email:

For Official Use Only

Is Taxpayer Current? Yes [] No []
Approved? Yes [] No []
Reviewer _____ Date _____

