



GOVERNMENT OF BERMUDA
Ministry of Finance

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

1. Type of Business: _____

2. Business Name: _____

3. Business Physical Address, & Contact info:	4. Business Mailing Address/Registered Office/P.O. Box:

Home #: _____ Work #: _____ Cel #: _____
Fax #: _____ Email: _____

5. Name of Sole Proprietor/Partners/Principal Officer/Grantor/or Trustees – Include physical address and telephone numbers where different from above (*Attach additional sheets if needed*):

6. Name, mailing address, and contact information of person making application for registration stating capacity in which application is made (e.g. Proprietor, Secretary, Precedent Partner, Agent, etc...)

Home #: _____ Work #: _____ Cel #: _____
Fax #: _____ Email: _____

7. If the employer has more than one place of business or is associated with other businesses in Bermuda please state name, address and Tax Identification number/s.

8. The employer is (please check one box):

<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Partnership	<input type="checkbox"/> Local Company (LLC or Ltd.)
<input type="checkbox"/> an employer (with domestic staff only)	<input type="checkbox"/> Exempted Company	<input type="checkbox"/> an Unincorporated Association
<input type="checkbox"/> a Permit Company	<input type="checkbox"/> a Body Corporate other than an Exempted or local company	<input type="checkbox"/> a Registered Charity -

Charity Id #: _____

- *Limited Companies (Ltd) and Limited Liability Companies (LLC) must submit copies of the Certificate of Incorporation & share register or Certificate of formation and register of LLC members. Unincorporated Associations must submit a copy of its Rules of Constitution.*
- *Photo Id, proof of address, & Business Plans must be provided at registration.*

9. In respect of the legal entity indicated in paragraph 8 specify the name, address, and telephone number of the properly authorized officer or contact person for Payroll Tax purposes (specifying the office held):

10. Does the business provide Corporate Services or Financial Services Tax? No
 Yes – Corporate Services Tax # _____
 Yes – Financial Services Tax # _____

11. Estimate Payroll for the year (12 months): _____

12. Date of commencement of business: _____

Declaration:

I/we hereby declare the foregoing 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 penalties up to \$500,000 or 5 years imprisonment. ***The Office of the Tax Commissioner will be notified with respect to any change in the business (notably closure, sale, change in primary business activity, address etc) within 30 days.***

Print Name/s: _____ Title/s: _____

Signature/s: _____ Date: _____



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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.**

To register, submit the [Employer Payroll Tax registration application form](#) to the Office of the Tax Commissioner with the following:

1. **Self-employed persons and Unincorporated partnerships:**
 - a copy of either your driver's licence or passport
 - a recent utility bill to verify current address
 - a business plan, at the request of the tax officer
 - a partnership agreement
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 copy of driver's licences or 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 copy of valid ID 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.

Tax account change of status

Whenever you change the name, address, ownership, or business structure, you must file [A Change of Status Form](#).

Deleting your tax account

If your business has closed, either temporarily or permanently, you must file a [Payroll Tax Deletion/Inactive Form](#). You may 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.