



GOVERNMENT OF BERMUDA

Ministry of Finance

Office of the Tax Commissioner

EMPLOYER REGISTRATION FORM

TAXES MANAGEMENT ACT 1976

1. Business Name: _____
2. Describe in detail the type of business or service that will be provided: _____

3. Business Address: _____
4. Business Mailing Address/Registered Office/P.O. Box: _____

Business Contact Details:	Home # :	Work # :	Cell # :
	Fax#:	Email:	

5. Name of Self Employed Person/ Partners/Principal Officer/Grantor/or Trustees
- | Name | Address | Capacity | Contact including email |
|------|---------|----------|-------------------------|
| | | | |
| | | | |

6. Authorized Officer / Contact Person for Payroll Tax purposes
- | Name | Address | Capacity | Contact # | Email |
|------|---------|----------|-----------|-------|
| | | | | |
| | | | | |

7. If employer has more than one tax identification number or is associated with any other business in Bermuda please state:
- | Name | Address | Tax Identification # |
|------|---------|----------------------|
| | | |
| | | |

8. Employer is (please check one box):
- | | | |
|--|---|--|
| <input type="checkbox"/> Sole Proprietor /Self employed | <input type="checkbox"/> Partnership | <input type="checkbox"/> Local Company (LLC or Ltd.) |
| <input type="checkbox"/> Employer (with domestic staff only) | <input type="checkbox"/> Exempted Company | <input type="checkbox"/> Unincorporated Association |
| <input type="checkbox"/> Permit Company | <input type="checkbox"/> a Body Corporate other than an Exempted or Local Co. | <input type="checkbox"/> a Registered Charity - |
- Charity Id #: _____

- Notes:
- 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 and proof of address

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

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

13. Commencement/Start Date of Business: _____

Declaration:

I/we hereby declare the foregoing to be true. I/we give assurance that tax will be paid accordance with the law and understand that the failure to do so is punishable by summary conviction and fines up to \$500,000. **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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EMPLOYER REGISTRATION FORM - INSTRUCTIONS FOR COMPLETING FORM.

1. Provide the name of the business. If the business does not have a name, the owners name can be included here.
2. Describe in complete detail the business or the services that will be provided. Be sure to include the type of products, services you will provide, how many employees etc.
3. Provide the physical business address.
4. Provide the business mailing address, registered office or post office box. Also include *all* contact numbers.
5. List & provide details on all owners, partners, officers etc. involved in the business
6. List persons who can have access to the tax account.
7. If there are other businesses with tax accounts that is listed under your name, company etc. please include the tax account and name of business
8. 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. Partnership – persons entering an agreement to operate a business / provide a service
 - e. Exempted Company – Company which is Exempted from the requirements imposed on local companies by the Bermuda Companies Act 1981
 - f. Corporate other than exempted or local company
 - g. Local Company LLC or Ltd - Registered with the Registrar of Companies
 - h. Unincorporated association – Sports clubs etc.
 - i. Registered Charity - include charity number
9. Does your 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 part-time or full-time basis.

Note:

If this application is for a partnership, both parties will need to print their name and sign the form. All applications should include the title of the person signing the form i.e. Owner, CEO etc.



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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
 - written and signed 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, business structure or dissolving of a partnership etc. 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.