



Revenue Online

Customer Initiated Payment Service Terms and Conditions

Direct Debit Request Service Agreement

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1. Definitions

In these Terms and Conditions, unless the contrary intention appears:

Approval means the permission granted to the Customer to nominate and register a CIPA on Revenue Online pursuant to clause 2.1.

Business Day means a day, not being a Saturday, Sunday or public holiday, on which Financial Institutions are open for general banking business in Western Australia.

Commissioner means the Commissioner of State Revenue appointed in accordance with section 6 of the Taxation Administration Act, and includes Persons acting as the Commissioner in accordance with the Commissioner's written delegation under Section 10 of the Taxation Administration Act.

Customer means the Person registered with the Commissioner to access a Revenue Online facility and to authorise customer initiated payments.

Customer Initiated Payment Account or 'CIPA' means the Financial Institution account(s) nominated by the Customer in accordance with clause 3.1 or 3.2 from which customer initiated payments are authorised.

Customer Initiated Payment Request or 'CIPR' means a request submitted by a Customer authorising a payment to the Commissioner through Revenue Online.

Customer Initiated Payment System or 'CIPS' means this online payment system available through Revenue Online.

DDR means Direct Debit Request lodged through Revenue Online.

Financial Institution means an institution that is a "financial institution" for the purposes of the *Cheques Act 1986* (Cth).

Online Duties Facility means the electronic self assessment, duty endorsement, lodgment and payment facility maintained by RevenueWA.

Online Insurance Facility means the electronic insurance duty lodgment and payment facility maintained by RevenueWA.

Online Payroll Tax Facility means the electronic payroll tax lodgment and payment facility maintained by RevenueWA.

Penalty Tax has the same meaning as in the *Taxation Administration Act 2003*.

Pending CIPA Payment is a CIPR waiting to be debited from the Customer's CIPA.

Person has the same meaning as in the *Interpretation Act 1984 (WA)*.

Revenue Online means the electronic lodgment and payment facility maintained by RevenueWA.

Scheduled Payment Date is the date in the future for CIPA payments authorised by the Customer.

Tax has the same meaning as in the Taxation Administration Act.

Taxation Administration Act means the *Taxation Administration Act 2003 (WA)*.

Terms and Conditions means these Terms and Conditions.

2. Approval

- 2.1 The Commissioner grants the Customer permission to nominate and register a CIPA on Revenue Online.
- 2.2 This Approval is subject to the Customer agreeing to all Terms and Conditions contained herein and is subject to the [Disclaimer](#).
- 2.3 Approval is granted to the Customer only. This Approval is not transferable and shall not pass by operation of law or otherwise to any successors in title of the Customer.
- 2.4 If the Customer is a trustee of a named trust or fund:
 - a) a reference to the Customer is a reference to the Customer in its personal capacity and in its capacity as trustee for that named trust or fund and
 - b) the Customer agrees to these Terms and Conditions in its personal capacity and in its capacity as trustee for the named trust or fund.

3. Customer initiated payment accounts

- 3.1 The Customer using the Online Payroll Tax Facility may nominate and register a Financial Institution account that:
 - (a) is from a Financial Institution and
 - (b) provides customer initiated direct debit payment facilities.
- 3.2 The Customer using the Online Duties Facility must nominate and register a Financial Institution account that:
 - (a) is from a Financial Institution and
 - (b) provides customer initiated direct debit payment facilities.
- 3.3 CIPA is not available for Online Insurance Facility.
- 3.4 The Customer must ensure that all details provided to the Commissioner in relation to a nominated CIPA are correct at all times.
- 3.5 The Customer may revoke access to a nominated CIPA at any time. Such revocation may be delivered to the Commissioner by electronic mail and will take effect as soon as practicable.
- 3.6 The Commissioner will provide for not less than 14 days notice to the Customer if there is variation to any of the direct debit arrangements. Advice of any such variation may be delivered by electronic email.
- 3.7 The Customer may request deferment of, or alteration to, any of the debit arrangements, if such a request is made to the Debit User, except if the Customer is a mandatory Revenue Online client pursuant to current legislation. Such request may be delivered to the Commissioner by electronic email.
- 3.8 Direct Debit is not available on all Financial Institution accounts. The Customer is advised to check its availability with their Financial Institution before completing the DDR.

4. Customer initiated payment requests

- 4.1 Payments will not be withdrawn from a CIPA unless and until the Customer authorises the payment through Revenue Online.
- 4.2 A CIPR authorised by the Customer on or prior to midday on a Business Day will be debited from the CIPA on that Business Day.
- 4.3 A CIPR authorised by the Customer after midday on a Business Day, or on a day other than a Business Day, will be debited from the CIPA on the next Business Day.
- 4.4 Online Duties Facility: a Customer registered for the Online Duties Facility cannot cancel a CIPR through Revenue Online unless it is a Pending CIPA Payment. Where a payment is made in error, the payment will be refunded to the Customer upon written request.
- 4.5 Online Payroll Tax Facility: a Customer registered for the Online Payroll Tax Facility will be able to cancel a CIPR prior to:
 - a) midday on the day on which the payment request was submitted or
 - b) midday of the next Business Day.
- 4.6 The Customer can authorise a CIPR for a future Scheduled Payment Date. This payment will be debited from the CIPA at midday on the Scheduled Payment Date or the next

Business Day if the Scheduled Payment Date is a day other than a Business Day.

- 4.7 The Customer will be able to cancel a Pending CIPA Payment prior to midday of the Scheduled Payment Date.
- 4.8 For Customers registered for the Online Duties Facility, the option to authorise a future Scheduled Payment Date will not be available after the last day of the current return period.
- 4.9 Where a due date for payment falls on a day that is not a Business Day, the due date for payment will be the next available Business Day.
- 4.10 The Commissioner will not impose Penalty Tax on any Person who is or may be liable to pay Penalty Tax if both the following apply:
 - a) a CIPR is authorised in relation to any payment of Tax on or prior to the date that payment of that Tax is due and
 - b) the CIPR referred to in clause 4.10(a) above is not processed by the Financial Institution at which the CIPA is held until after the date on which the payment is due.

5. Availability of funds

- 5.1 The Customer must ensure that sufficient funds are available in the CIPA nominated by the Customer for each CIPR. It is the Customer's responsibility to have sufficient clear funds available in the relevant account, by the due date, to allow for the payment of Debit items according to the relevant DDR.
- 5.2 If the Customer's CIPR is returned unpaid by the relevant Financial Institution, or it is dishonoured due to insufficient funds, the Customer is liable for any fees or charges levied by the relevant Financial Institution.

6. Usernames and passwords

- 6.1 Except as provided in this clause, the Customer must ensure that all Persons authorised by the Customer to use Revenue Online or CIPS keep all the usernames and passwords confidential and do not disclose those usernames and passwords to any other Person.
- 6.2 The Customer must ensure that all Persons authorised by it to use Revenue Online or CIPS read, understand, and comply with these Terms and Conditions.
- 6.3 The Customer must ensure that all Persons authorised by it to use Revenue Online or CIPS exit the Customer's Revenue Online account at the end of each session.
- 6.4 The Customer must ensure that any Person who leaves the employment of the Customer, or who no longer requires access to Revenue Online or CIPS, has their authority to use Revenue Online or CIPS revoked.
- 6.5 The Customer is responsible for all entries and any other activities that occur under the Customer's Revenue Online or CIPS account, whether or not by a Person authorised by the Customer to use Revenue Online or CIPS.
- 6.6 The Customer must immediately notify the Commissioner of any unauthorised use of usernames and/or passwords or any other breach of security.
- 6.7 The Customer shall ensure that the details provided to the Commissioner regarding the Persons authorised by it to use Revenue Online or CIPS and their user access rights are correct and are updated when required.

7. Dispute resolution

- 7.1 If a Customer disputes any CIPR, the Customer must notify the Commissioner in writing, providing full details of the grounds for the dispute. The Customer must direct all such submissions to the Commissioner or their Financial Institution.
- 7.2 The Commissioner will provide a written response to any Customer dispute received in accordance with clause 7.1, setting out the reason(s) for allowing or rejecting the basis on which the dispute arose.

8. Amendment to these terms and conditions

- 8.1 The Commissioner may, by written notice, amend these Terms and Conditions.
- 8.2 A decision to amend these Terms and Conditions is made at the Commissioner's absolute discretion.
- 8.3 Any amendment of these Terms and Conditions will take effect when published on Revenue Online.

9. Fees and charges

- 9.1 The Commissioner will not charge the Customer for making a CIPR through Revenue Online.
- 9.2 The Customer's Financial Institution may levy fees or charges on payments made under these Terms and Conditions, and any such fees or charges are the responsibility of the Customer.

10. Liability of the Commissioner and the State of Western Australia

- 10.1 Without limiting the generality of the [Disclaimer](#), the Commissioner, State of Western Australia, its agents, officers, and employees accepts no liability for any loss, damage, cost, or expense (whether direct or indirect) incurred by any Person as a result of or in connection with:
- a) any error, omission, or misrepresentation in any information on Revenue Online or CIPS
 - b) any transactions undertaken by Persons who access and use the Revenue Online or CIPS
 - c) the unauthorised use of logins and passwords
 - d) any interference or damage to computer systems, hardware, or software occurring as a result of access to and use of Revenue Online or CIPS
 - e) access to and use of Revenue Online or CIPS in general
 - f) any failure or delay of Revenue Online or CIPS to provide information or perform operations as required
 - g) the unavailability or disruption of Revenue Online or CIPS and any other events beyond the control of the Commissioner and
 - h) any other event which affects the operation of Revenue Online or CIPS.

11. Confidentiality

- 11.1 The Customer consents to the Commissioner providing any information entered by the Customer into Revenue Online to any Financial Institution for the purpose of facilitating a CIPR, or to resolve any dispute or wrongful transaction.

- 11.2 All customer records and account details will be kept private and confidential to be disclosed only at the request of the Customer or Financial Institution in connection with a claim made to an alleged incorrect or wrongful debit.

12. Notices

- 12.1 Sections 115 - 118 of the Taxation Administration Act apply to every notice or other communication referred to in these Terms and Conditions.
- 12.2 In accordance with the provisions of the Taxation Administration Act, an assessment notice may be issued in any form approved by the Commissioner, at intervals determined by the frequency of the billing cycle relevant to each Customer.
- 12.3 Unless otherwise stated, every notice or other communication from the Commissioner to the Customer referred to in these Terms and Conditions may be served on the Customer by electronic mail. Successful delivery of the electronic mail at the Customer's email address will be deemed as the email having been received as and when issued by the Commissioner. It is the Customer's responsibility to ensure that their email address details are kept up to date.
- 12.4 Unless otherwise stated, every notice or other communication from the Customer to the Commissioner referred to in these Terms and Conditions may be served on the Commissioner by electronic mail.

13. Governing law

- 13.1 These Terms and Conditions are governed by the law in force in Western Australia.

The Commissioner and the Customer irrevocably and unconditionally submit to the non-exclusive jurisdiction of the courts of Western Australia and courts of appeal from them. The Commissioner and Customer waive any right either has to object to an action being brought in those courts including, without limitation, by claiming that the action has been brought in an inconvenient forum or that those courts do not have jurisdiction.

- 13.2 All rights not expressly granted herein are reserved.