



Online Payroll Tax Facility Terms and Conditions

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1. Definitions

Customer means, as the case requires:

- a) the Person applying for approval to lodge monthly, quarterly or annual payroll tax returns by way of electronic return through Online Payroll Tax Facility and to pay payroll tax through an electronic payment system approved by the Commissioner and
- b) the Person so approved.

The Customer may be an Employer or their authorised agent.

Annual Return means a declaration of taxable and exempt wages required to be lodged by the Employer at the end of each financial year pursuant to Section 29(8)(a) of the Pay-roll Tax Assessment Act.

Approval means the permission granted to the Customer to access Online Payroll Tax Facility pursuant to clause 2.1.

Assessment Year has the same meaning as in the Pay-roll Tax Assessment Act.

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 the Commissioner's written delegation under section 10 of the Taxation Administration Act.

Control of an Employer or Customer includes the possession directly or indirectly of the power, whether or not having statutory, legal or equitable force, and whether or not based on statutory, legal or equitable rights, directly or indirectly to control the membership of the board of directors of the Employer or Customer (if the Employer or Customer is a corporation) or to otherwise directly or indirectly direct or cause the direction of the management and policies of that Employer or Customer, whether by means of trusts, agreements, arrangements, understandings, practices, the ownership of any interest in shares or stock of that Employer or Customer or otherwise.

Electronic Payment System – this includes:

1. Customer Initiated Payment System or “CIPS” which is the online payment system available through Revenue Online
2. BPAY® and
3. Electronic Funds Transfer (EFT).

Electronic Transactions Act means the *Electronic Transactions Act 2003 (WA)*.

Employer has the same meaning as in the Pay-roll Tax Assessment Act.

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

Monthly Return means a declaration of taxable and exempt wages required to be lodged by the Employer each month pursuant to section 26 of the Pay-roll Tax Assessment Act.

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

Payroll Tax means the tax imposed under the *Pay-roll Tax Act 2002*.

Pay-roll Tax Assessment Act means the *Pay-roll Tax Assessment Act 2002 (WA)*.

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

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

Quarterly Return means a declaration of taxable and exempt wages required to be lodged by the Employer each quarter pursuant to Section 29(4c)(a) of the Pay-roll Tax Assessment Act.

Reconciled means the process of comparison outlined in sections 16 and 20 of the Pay-roll Tax Assessment Act between the sum of the amounts of payroll tax paid or payable by an Employer for the Return Periods in an Assessment Year, and the amount of payroll tax paid or payable by that Employer for the Assessment Year.

Return Period has the same meaning as in the Pay-roll Tax Assessment Act.

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

Taxation Administration Act means the *Taxation Administration Act 2003*.

Terms and Conditions means these terms and conditions.

Wages has the meaning given in the Glossary of the Pay-roll Tax Assessment Act.

2. Approval

- 2.1 Subject to clause 2.5, the Commissioner grants to the Customer permission to:
 - a) access Online Payroll Tax Facility until such time (if any) as that permission is cancelled and
 - b) lodge Monthly, Quarterly or Annual Returns through Online Payroll Tax Facility until such time (if any) as that permission is cancelled.
- 2.2 A Monthly Return lodged through Online Payroll Tax Facility is an approved form for the purpose of section 26 of the Pay-roll Tax Assessment Act.
- 2.3 A Quarterly Return lodged through Online Payroll Tax Facility is an approved form for the purpose of section 29(4c)(a) of the Pay-roll Tax Assessment Act.
- 2.4 An Annual Return lodged through Online Payroll Tax facility is an approved form for the purpose of section 29(9) of the Pay-roll Tax Assessment Act.
- 2.5 Approval is subject to the Customer agreeing to all Terms and Conditions contained herein and is subject to the [Disclaimer](#).
- 2.6 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.
- 2.7 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. Authority of customer

- 3.1 A Customer which is not itself the Employer is, each time the Customer accesses and uses Online Payroll Tax Facility, taken to give to the Commissioner and the State of Western Australia the warranty set out in clause 3.2.
- 3.2 The Customer warrants that the Customer has the authority of the Employer on behalf of whom it acts to access Online Payroll Tax Facility, lodge Monthly, Quarterly and Annual Returns, pay payroll tax and do all other things necessary or convenient for use of Online Payroll Tax Facility on behalf of that Employer.

4. Payment of payroll tax

- 4.1 The Customer must use the Electronic Payment System to pay payroll tax if the Customer lodges a Monthly, Quarterly or Annual Return through Online Payroll Tax Facility.
- 4.2 All applications for a refund of any amount of payroll tax that has been paid by the Customer should be made to the Commissioner in writing.

5. Modifying electronically lodged monthly returns

- 5.1 The Customer can use Online Payroll Tax Facility to modify a Monthly, Quarterly or Annual Return except where that Assessment Year has been Reconciled.
- 5.2 The Customer can only modify an Assessment Year that has been Reconciled by making a written application for amendment to the Commissioner.

6. Alterations to the details of the customer

- 6.1 The Customer must, by notice in writing, notify the Commissioner of a change in any of the following details:
 - a) the business premises of the Employer and/or the Customer (if the Customer is not itself the Employer)
 - b) the registered business name of the Employer and/or the Customer (if the Customer is not itself the Employer)
 - c) the ownership of the registered business name currently used by the Employer and/or the Customer (if the Customer is not itself the Employer)
 - d) the name or names under which the Employer and/or the Customer (if the Customer is not itself the Employer) carries on business or is otherwise known
 - e) if the Employer and/or the Customer (if the Customer is not itself the Employer) is a corporation, any change in the name of that corporation
 - f) if the Employer and/or the Customer (if that Customer is not itself the Employer) is a partnership, a change in any of the partners of that partnership
 - g) if the Employer and/or the Customer (if that Customer is not itself the Employer) is a trust, any change in the name of the trust and/or trustee and
 - h) any change in the Control of the Employer and/or the customer (if that Customer is not itself the Employer).
- 6.2 The Customer must notify the Commissioner of any of the changes referred to in paragraph above within seven (7) business days of the change occurring.

7. Usernames and passwords

- 7.1 Except as provided in this clause, the Customer must ensure that all Persons authorised by the customer to use Revenue Online or Online Payroll Tax Facility keep all the usernames and passwords confidential and do not disclose those usernames and passwords to any other Person.
- 7.2 The Customer must ensure that all Persons they give access to Online Payroll Tax Facility read, understand, and comply with these Terms and Conditions.
- 7.3 The Customer must ensure that all Persons authorised by it to use Revenue Online or Online Payroll Tax Facility, exit the Customer's Revenue Online account at the end of each session.
- 7.4 The Customer must ensure that any Person who leaves the employment of the Customer, or who no longer requires access to Revenue Online or Online Payroll Tax Facility, has their authority to use Revenue Online or Online Payroll Tax Facility revoked.
- 7.5 The Customer is responsible for all entries and any other activities that occur under the Customer's Revenue Online account, whether or not by a Person authorised by the customer to use Revenue Online or Online Payroll Tax Facility.

- 7.6 The Customer must immediately notify the Commissioner of any unauthorised use of usernames and/or passwords or any other breach of security.
- 7.7 The Customer shall ensure that the details provided to the Commissioner regarding the Persons authorised by it to use Revenue Online or Online Payroll Tax Facility and their user access rights are correct and are updated when required.

8. Cancellation of an approval by the Commissioner

- 8.1 The Commissioner may, by written notice to the Customer, cancel the Approval.
- 8.2 Any cancellation of an Approval shall take effect on the date specified in the notice of cancellation given under clause 8.1.
- 8.3 A decision to cancel the Approval is made at the Commissioner's absolute discretion.
- 8.4 A decision by the Commissioner to cancel the Approval does not affect any of the Customer's obligations or liabilities that arise on or before the date of cancellation.
- 8.5 A decision by the Commissioner to cancel the Customer's Approval does not alter any obligations or requirements imposed on the Customer by the Taxation Administration Act, the Pay-roll Tax Assessment Act or any other law.

9. Notification of cancellation of an approval by the customer

- 9.1 The Customer must, by giving 7 Business Days written notice, notify the Commissioner if the Customer intends to cease using Online Payroll Tax Facility.

10. Amendment of these terms and conditions

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

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

- 11.1 Without limiting the generality of the [Disclaimer](#), the Commissioner, the State of Western Australia, its agents, officers, and employees accept 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, Online Payroll Tax Facility, or CIPS
 - b) any transactions undertaken by persons who access and use the Revenue Online, Online Payroll Tax Facility, 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, Online Payroll Tax Facility, or CIPS
 - e) access to and use of Revenue Online, Online Payroll Tax Facility, or CIPS in general
 - f) any failure or delay of Revenue Online, Online Payroll Tax Facility, or CIPS to provide

information or perform operations as required

- g) the unavailability or disruption of Revenue Online, Online Payroll Tax Facility, or CIPS and any other events beyond the control of the Commissioner and
- h) any other event which affects the operation of Revenue Online, Online Payroll Tax Facility, or CIPS.

12. Obligations under statutes

- 12.1 Nothing in these Terms and Conditions alters any obligations or requirements imposed on the Customer by the Taxation Administration Act, the Pay-roll Tax Assessment Act or any other law.

13. Notices

- 13.1 Sections 115 - 118 of the Taxation Administrations Act apply to every notice or other communication referred to in these Terms and Conditions.
- 13.2 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 Applicant by electronic mail through Online Payroll Tax Facility.
- 13.3 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 through Online Payroll Tax Facility.

14. Governing law

- 14.1 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.
- 14.2 All rights not expressly granted herein are reserved.