

Application to Authorise / Remove an Intermediary for Payroll Tax

RevenueSA will allow an intermediary to act on behalf of a taxpayer for payroll tax purposes through the RevNet system and/or through Standard Business Reporting (SBR), subject to authorisation by the taxpayer.

An intermediary is a third party (eg. accountant, lawyer) who acts as an agent on behalf of a principal.

This form is used to authorise an intermediary to act on your behalf to lodge payroll tax returns, lodge your annual reconciliation and utilise your nominated payment option on your behalf through RevNet and/or through SBR. This form can also be used to remove this authority for an intermediary.

Complete this application and forward to RevenueSA by one of the following methods:

Mail: RevenueSA, GPO Box 1353, ADELAIDE SA 5001

Fax: 08 8226 3805 or Email: revnet@sa.gov.au

Please allow RevenueSA up to two weeks to process this application.

Please select one option:

Authorise an intermediary for payroll tax (please complete sections A, B, C, D & E)

- This will allow the nominated intermediary to lodge monthly returns, lodge your annual reconciliation and utilise your nominated payment option (see section D) on your behalf.

Remove an existing intermediary for payroll tax (please complete sections A, B & E)

SECTION A – TAXPAYER DETAILS

Taxpayer:

Insert name of legal entity seeking an intermediary authorisation

hereby applies for the nominated intermediary to have authority to act on the taxpayers behalf for payroll tax.

Dated:

 day of 20

A.B.N (must be provided):

Taxpayer No:

Contact Name:

Contact Number:

Email:

If you require assistance with your application, or have any queries regarding RevNet or SBR, please contact the Helpline on: (08) 8207 2333 (Monday – Friday 8.30 am to 5.00 pm)



SECTION B – NOMINATED INTERMEDIARY DETAILS (To be completed by the Taxpayer)

Nominated Intermediary:

Insert legal entity name of the nominated intermediary

A.B.N of Intermediary (must be provided):

Intermediary Contact Name:

Intermediary Contact Number:

Intermediary Email:

SECTION C – NOMINATED INTERMEDIARY CONTACT (To be completed by the Taxpayer)

REVNET INTERMEDIARY CONTACT

The following natural persons of the intermediary organisation are nominated by the taxpayer to have Administrator Access to RevNet. Administrators have the highest level of access available to clients. They can perform all the functions of a user with General Access as well as maintain user access levels.

Full Name of Natural Person (including middle name)	Contact Number	E-mail Address

The intermediary Administrator and all intermediary users must read and agree to abide by the applicable terms and conditions set out in pages 1 – 3 of the RevNet Terms of Use.

If there is a change to the intermediary Administrator (but the authorisation of the intermediary organisation is to continue), the intermediary must notify RevenueSA and complete a Change to RevNet Administrator Notification Form (available on the RevenueSA website).

SECTION D – PAYMENT OPTIONS (Taxpayer to please select one option)

By selecting a payment option, you the Taxpayer are agreeing to the Terms and Conditions associated with using that payment option.

I wish to use and consent for my nominated intermediary to use the following payment option on my behalf:

Please tick	RevenueSA Payroll Tax Payment Options	
	RevNet Payroll Tax Electronic Payment Authority (PRT EPA)	RevenueSA will initiate your payments from the nominated account for the amounts you specify on your electronic return. Please complete the Electronic Payment Authorisation enclosed. Please read page 1 of the Electronic Payment Authorisation (EPA) Service Agreement.
	RevNet Payroll Tax Electronic Funds Transfer (EFT)	This allows your intermediary to remit payments for payroll tax returns via EFT to the RevenueSA Payroll Tax Account. Please note that the EFT payment reference numbers change each month. EFT payments must be made using the correct payment reference number. Payments made using the incorrect payment reference number will be returned and any associated bank fees will be the responsibility of the taxpayer. Please read page 1 of the Electronic Funds Transfer (EFT) Terms & Conditions. The intermediary Administrator and all intermediary users must acknowledge and agree to abide by the Electronic Funds Transfer (EFT) Terms and Conditions.
	BPay / Cheque	Payments can be made by using BPay or by Cheque. BPay payment reference number details are obtained from the monthly returns booklet. Please note that the BPay payment reference numbers change each month.

SECTION E - TAXPAYER DECLARATION

Signed [by/for and on behalf of] the Taxpayer

Print Name

Position Held

Postal Address of the Taxpayer:

OFFICE USE ONLY

Signed:

Date:

AUTHORISED OFFICER

Payroll Tax Intermediary Terms and Conditions

The Application to Authorise / Remove an Intermediary for Payroll Tax is subject to the execution of the Application and the taxpayer agreeing to the terms and conditions referenced below; and are further subject to the provisions of the *Taxation Administration Act 1996* and the *Payroll Tax Act 2009*.

1. RevenueSA will allow an intermediary to act on behalf of a taxpayer for payroll tax purposes through RevNet and/or through Standard Business Reporting (SBR), subject to authorisation by the taxpayer.
2. Completion of this form serves as the authorisation for the intermediary and is to be completed by the taxpayer.
3. An intermediary acts, subject to authorisation by the taxpayer, on behalf of the taxpayer.
4. The intermediary Administrator must be authorised by the taxpayer in RevNet to act on the taxpayers behalf.
5. Upon applying to authorise an intermediary for payroll tax, the taxpayer is agreeing for their nominated intermediary to have full access to the taxpayers RevNet account and act on their behalf using SBR and accepts responsibility for the actions of the intermediary users.
6. This access may include the intermediary lodging monthly returns, viewing returns, lodging an annual reconciliation and utilising the taxpayers nominated payment option (which includes, if selected, authorising payments from the taxpayers nominated bank account on the taxpayers behalf).
7. A RevNet username will be created for the intermediary Administrator by RevenueSA. The intermediary Administrator will be notified by email of their RevNet username and password. The intermediary Administrator will then be responsible for creating RevNet users and permissions for any further users (employees) of the intermediary and specify which taxpayers they are authorised to lodge on behalf of.
8. The taxpayer acknowledges and agrees for the intermediary Administrator to be responsible for creating and maintaining further intermediary users.
9. If there is a change of the intermediary Administrator (but the authorisation of the intermediary organisation is to continue), the intermediary must notify RevenueSA and complete a Change to RevNet Administrator Notification Form (available on the RevenueSA website).
10. The intermediary when acting on behalf of the taxpayer will have use of the taxpayer authorised payment method (whether it be RevNet Payroll Tax Electronic Payment Authority (PRT EPA), Electronic Funds Transfer (EFT) or BPay/Cheque).
11. The taxpayer can only select one payment option (EPA or EFT or BPay/Cheque).
12. The taxpayer must notify RevenueSA in writing or complete the Application to Authorise / Remove an Intermediary for Payroll Tax should they no longer want the nominated intermediary to be authorised to act on their behalf, in which the intermediary will have that access removed.

ELECTRONIC PAYMENT AUTHORISATION (EPA)

Please use **BLOCK LETTERS** and complete a separate EPA form for each bank account.

TAXPAYER DETAILS

Taxpayer Name:

Surname or Company Name

Given Names or ACN/ABN

Taxpayer No:
(if known)

- Authorise **RevenueSA, User ID No. 77423**, to arrange for funds to be debited from my/our account at the financial institution identified below.
- Request approval pursuant to Part 6 of the *Taxation Administration Act 1996* to lodge returns and/or payments electronically.
- Acknowledge that the address for the service of notices will be the following e-mail address:

Email Address:

This authorisation is to remain in force in accordance with the **EPA Service Agreement** overleaf.

DETAILS OF ACCOUNT TO AUTHORISE ELECTRONIC PAYMENT

(All account details must be supplied - BSB and Account No.s will not be transferred across the Internet.)

Name and Branch of
Financial Institution:

BSB No.:
(Bank/State/Branch No.)

<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>
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This **must** be 6 digits.

Account No.:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Cannot be more than 9 characters.

Account Name:

NOTE: Please ensure the account and BSB numbers that you are providing are correct. Direct debiting is not available on a range of accounts and if you are in doubt, please check with your financial institution. Credit union cheques may not show their own BSB number. Check with the credit union for the correct BSB number to use for direct debit.

Account Description:
(Complete for RevNet only)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Cannot be more than 8 characters

The account description will be used to identify the bank account and will be displayed in RevNet. Please nominate an 8 character description of your choice.

SIGNATURE(S)

(To be signed by the authorised account signatory/ies)

Customer Signature(s):

Date:

/ /

Electronic Payment Authorisation (EPA) Service Agreement

1. Following receipt of your Electronic Payment Authorisation (EPA), RevenueSA will initiate your payments from the nominated account for the amounts you (or your intermediary) specify on your electronic payroll tax return.

- Clients will be deemed to have given approval to debit the nominated financial institution account upon receipt of the electronic file forwarded to RevenueSA.
- Where a payment cannot be processed by the date that you requested or the RevenueSA due date, RevenueSA will attempt to debit your account on the next possible business day. Payments that cannot be debited within 14 days of the requested or due date will not be debited. You will need to make other arrangements for these payments.
- RevenueSA will not debit the nominated account for any other purpose other than via authorisation from the client.

2. If you wish to dispute any payment, contact RevenueSA or provide full details in writing to:

RevenueSA
GPO Box 1353
ADELAIDE SA 5001

RevenueSA will make every attempt to ensure that payment disputes are resolved within 3 business days.

3. It is your responsibility to have sufficient clear funds available in your account on the requested or due date to permit the payment of items initiated in accordance with your EPA.

4. If a due date falls on, or you specify a non-business day, the payment will be processed on the next business day. You may direct any enquiries regarding non-business day payment processing to the financial institution branch where your account is held.

5. If a payment is returned unpaid by your financial institution you may be liable for any dishonour fees charged by that financial institution.

6. An EPA remains in force until it is cancelled. If you wish to cancel an EPA or stop any individual payment, you must notify RevenueSA in writing giving at least 7 business days notice.

7. If you change your account and want to continue using EPA, you will need to complete a new Electronic Payment Authorisation (EPA) form. You can obtain an EPA form from RevenueSA or via download from our Internet site: www.revenuesa.sa.gov.au.

8. Direct all queries, requests for cancellation of an EPA or requests to stop individual payments to:

RevenueSA
GPO Box 1353
ADELAIDE SA 5001

9. RevenueSA is very careful to protect the privacy of any personal information supplied. Some information may be given to financial institutions involved in the event of a payment dispute, or to verify that RevenueSA has received an EPA from you.

10. EPA utilises direct debit, which is not available on a range of accounts. If in doubt, please check with your financial institution.

11. RevenueSA does not provide a facility to instigate the debit of credit cards via RevNet.

RevNet Terms of Use

Access to the RevNet Site ("Site") is conditional upon acceptance and compliance with the terms, conditions, notices and disclaimers contained in this document ("Terms of Use").

The use of, and/or access to, the Site constitutes acceptance of these Terms of Use.

The Commissioner of State Taxation ("the Commissioner") reserves the right to amend these Terms of Use at any time subject to the provisions of the *Taxation Administration Act 1996*.

Access to and use of either of the Stamp Duty components of this Site or the information, text, material, and graphics on the Site ("Content") is in accordance with the relevant Approval for a Special Tax Return Arrangement granted by the Commissioner of State Taxation pursuant to Part 6 of the *Taxation Administration Act 1996* ("an Approval").

Use of the Site or the Content in any manner or for any purpose that is unlawful or in any manner that violates any right of the Crown in right of the State of South Australia ("the Crown") is prohibited.

User Licence to the RevNet Site

This Site can only be utilised by:

- a person approved by the Commissioner ("the Approved Person") to utilise one or both of the Stamp Duty components of RevNet pursuant to an Approval; and
- those natural persons nominated/authorised by the Approved Person to utilise RevNet pursuant to an Approval; and
- a person authorised by RevenueSA to utilise the Non-Stamp Duty components of RevNet ("the Applicant") pursuant to an application made to the Commissioner ("the Application"); and
- those natural persons nominated/authorised by the Applicant to utilise the Non-Stamp Duty components of RevNet pursuant to the Application; and
- a person nominated by RevenueSA ("the Nominee") to utilise the Non-Stamp Duty components of RevNet; and
- those natural persons authorised by the Nominee to utilise the Non-Stamp Duty components of RevNet on their behalf.

Logon / Username / Password

The approved person/applicant/nominee is responsible for maintaining the confidentiality of their username and password and/or the password(s) of persons nominated/authorised (i.e. At the administrator and general access levels) by the approved person/applicant/nominee to have access to the site and is fully responsible for all activities that occur under their username. The approved person/applicant/nominee agrees to:

- immediately notify the Commissioner of any unauthorised use of their username and/or password and/or the password(s) of persons nominated/authorised by them to have access to the Site or any other breach of security;
- ensure that their username and/or password is not disclosed to any person other than persons nominated/authorised to have access to the Site;
- ensure that the password of any person nominated/authorised to have access to the Site is not disclosed to any person;

- ensure that the Approved Person/Applicant/Nominee and/or persons nominated/authorised by the Approved Person/Applicant/Nominee exit from the Site at the end of each session; and
- advise the Commissioner when a person nominated (i.e. Administrator) by the Approved Person/Applicant/Nominee does not require further access to the Site.

By using the Site the Approved Person/Applicant/Nominee agrees that they have the authority of their client (if applicable) and any relevant third party (if applicable) to perform functions in RevNet on their behalf (as appropriate).

Disclaimer

1. The information and data on this Site is subject to change without notice.
2. The Crown, its agents, instrumentalities, officers and employees:
 - a. make no representations, express or implied, as to the accuracy of the information and data contained on this Site;
 - b. make no representations, express or implied, as to the accuracy or usefulness of any translation of the information on this Site or any linked site into another language;
 - c. accept no liability for any use of the said information and data or reliance placed on it (including translated information and data);
 - d. make no representations, either expressed or implied, as to the suitability of the said information and data for any particular purpose;
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 - i. do not authorise the infringement of any intellectual property rights contained in material in other sites by linking this Site to those other sites.

Liability

The Crown is not liable for:

- any losses resulting from transactions which are undertaken by the Approved Person/Applicant/Nominee and/or any person(s) nominated/authorised by the Approved Person/Applicant/Nominee;
- any failure or delay of RevNet and/or the Site to provide information or perform operations as requested;
- any consequential loss or damage suffered as a result of using RevNet and/or the Site; and
- the unavailability of RevNet and/or the Site and events beyond the control of Revenue SA.

Termination

The Commissioner may terminate access of an Approved Person/Applicant/Nominee to the Site at any time without notice. In the event of termination, access to the Site will be withdrawn immediately, but all restrictions imposed on the Approved Person/Applicant/Nominee and all disclaimers and limitations of liability of the Crown set out in these Terms of Use will survive.

Links to third party websites

The Site may contain hyperlinks and other pointers to Internet web sites operated by third parties. These linked web sites are not under the control of RevenueSA, and RevenueSA is therefore not responsible for the contents of any linked web or any hyperlink contained in a linked web site. RevenueSA provides these hyperlinks to the Approved Person/Applicant/Nominee as a convenience only, and the inclusion of any link does not imply any endorsement of the linked web site by RevenueSA. Any link made to any such web site is made entirely at the risk of the Approved Person/Applicant/Nominee.

Intellectual property and restrictions on use of Content on the Site

All Content on the Site is Copyright of the Crown. The Content is protected by Australian and international copyright and trade mark laws as applicable. The Approved Person/Applicant/Nominee must not modify, copy, reproduce, republish, frame, upload to a third party, post, transmit or distribute this Content in any way or otherwise undermine the legitimate operation of this Site, except as expressly provided for on the Site or expressly authorised in writing by the Commissioner.

Strictly on the condition that all Content is maintained intact and in the same form as presented on the Site (including without limitation all copyright, trademark and other proprietary notices), the Approved Person/Applicant/Nominee may:

- using an industry-standard Web browser, download and view the Content; or
- if in the case of an Internet service and/or access provider, supply the Content to an appropriate subscriber.

The Approved Person/Applicant/Nominee must not benefit from the Site in any manner or for any purpose that is unlawful or in any manner that violates any right of the Crown or which is prohibited by these Terms of Use.

Privacy Policy

Data and information about you, your clients, third parties, instruments and supporting documentation (if applicable) will remain confidential and will not be disclosed to any third parties unless required to do so by law.

Governing Law

These Terms of Use are governed by and are to be construed in accordance with the laws in force in South Australia, Australia. Disputes arising from these Terms of Use are subject to the jurisdiction of the courts of South Australia, Australia.

All rights not expressly granted herein are reserved.

Payroll Tax Electronic Funds Transfer (EFT) Terms and Conditions

The Application is subject to the execution of the Application and the Applicant agreeing to the terms and conditions referenced below and is further subject to the provisions of the *Taxation Administration Act 1996* and the *Payroll Tax Act 2009*.

1. The Applicant will only remit payments for payroll tax returns to the RevenueSA Payroll Tax Account after the payer has accessed RevNet to obtain a unique Payment Reference Number for each individual payment. The Payment Reference Number must be provided when making an EFT payment.
2. Payroll tax payments remitted without a correct Payment Reference Number will be rejected, with any associated bank fees and charges being the responsibility of the Applicant.
3. Once approved as a RevNet EFT User, any existing agreement to use the RevNet Payroll Tax Payment Facility will expire.
4. The Applicant must nominate on the Application at least one natural person to be granted Administrator Access to RevNet for the purposes set out in this Application. Only the natural person(s) nominated on the Application (or in a subsequent Change in Administrator Notification form) by the Applicant are authorised to have Administrator Access to RevNet for the purposes set out in this Application.
5. It is the responsibility of the Applicant to ensure that all natural persons given Administrator Access or General Access to RevNet under this Application or in the future, read, understand and agree to the requirements set out in these Terms and Conditions and the RevNet Terms of Use.
6. The Applicant shall advise the Commissioner immediately in writing if any changes are required in relation to the natural person(s) nominated to have Administrator Access.
7. It is the responsibility of the Applicant to ensure access privileges (Administrator Access and General Access) to RevNet are used responsibly and only in the manner set out in this Application. Access privileges must be revoked immediately for any natural person who is leaving the employment of the Applicant, is taking leave for any extended period of time, is not using RevNet responsibly or in the manner set out in this Application, or for any other similar situation.
8. The authorisations to remit payments for payroll tax returns to RevenueSA, and to use RevNet, resulting from approval of this Application, are not transferable and shall not pass by operation of law or otherwise to any successors in title to the business of the Applicant.
9. The Applicant shall notify the Commissioner in writing within fourteen (14) days providing the full details of any change in any of the following:
 - registered office of the Applicant;
 - registered name or business name of the Applicant;
 - principal place of business of the Applicant;
 - name or names under which the Applicant carries on business; and
 - ownership, either beneficial or legal of a majority of the issued shares of the Applicant (if applicable).
10. RevenueSA is careful to protect the privacy of any personal information supplied. Some information may be given to financial institutions involved in the event of a payment dispute or a rejection of funds where no Payment Reference Number is provided.
11. The authorisation to use RevNet, and the terms and conditions herein, can, at any time, be varied or cancelled by the Commissioner by way of written notice to the Applicant or by notification via the messaging facility on the RevNet website. A decision by the Commissioner to vary or cancel the authorisation and the terms and conditions is made at the Commissioner's absolute discretion. An Applicant may apply to the Commissioner in writing seeking a variation of the authorisation, however, approval of any such variation is at the absolute discretion of the Commissioner.