

Territory Revenue Management electronic Returns (TRMeR) New User Registration

GUIDE TO THE APPLICATION

INTRODUCTION

TRMeR is an approved special tax return arrangement under section 49 of the *Taxation Administration Act*. Subject to the terms and conditions detailed in this guide and the attached Terms and Conditions of Use of Territory Revenue Management electronic Returns (TRMeR), TRMeR allows employers to satisfy their Northern Territory payroll tax obligations online.

USER ACCESS CODES

TRMeR allows Authorised Users to perform a variety of functions depending on their level of access. The following table sets out the access levels and the functions that relate to each level of access. You will need to nominate the level of access for each user on the registration form at page 6.

Access level	Description
Standard	• Maintain the entity's contact details in TRMeR
	• Maintain the Annual Deduction election
	• Calculate and lodge returns
	• Authorise payments using direct debit (if applicable)
	• View previous transactions
	• Send and receive feedback messages
View	• View previous lodgements and payments
	• View the entity's contact details
	• View the Annual Deduction election

CONDITIONS OF ACCESS

Access to TRMeR is conditional upon the Employers acceptance and compliance with the Territory Revenue Office's (TRO)'s Terms and Conditions of Use. The Employer, or an authorised person on behalf of the Employer, must read the Terms and Conditions of Use attached and agree to comply with the conditions imposed therein by signing the authorisation section on the registration form at page 6.

An authorised person is:

- i. where the Employer is an individual – that individual;
- ii. where the Employer is a trustee – any one or more of the trustees resident in Australia, or where there is no trustee resident in Australia – the agent in Australia for the trustees;
- iii. where the Employer is a company – the public officer of the company;
- iv. where the Employer is a partnership – the public officer of the partnership;
- v. where the Employer is the Territory – by an officer duly authorised by or under an Act;
- vi. where the Employer is a municipal or community government council within the meaning of the *Local Government Act*, local governing body or any public authority – the officer or officers duly authorised by the council, local governing body or authority concerned; or
- vii. another person whom the Employer has authorised, in writing, to sign on their behalf where notice of the authority, accompanied by a specimen signature of the authorised person and a statement of the capacity in which the authorised person acts in the business of the person giving the authority, has been given to the Commissioner by the person giving the authority.

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CANCELLATION OF AUTHORISED USER

Where a person who is authorised by the Employer to access and use TRMeR ceases to be an employee of the Employer, or the Employer wishes for any other reason to cancel the authorisation of a person, it is the Employers responsibility to immediately inform TRO in writing so that the Authorised Users access to TRMeR can be revoked.

SECURITY QUESTION

The registration form asks you to nominate a security question and provide the answer to that question. This may be used to identify you in your dealings with TRO.

HELP FUNCTIONS

The following help options are available to assist you in accessing, using and understanding TRMeR:

Help notes –	The help notes provide guidance notes and information relevant to the function you are performing when the help notes are accessed. Help notes are available on each screen within TRMeR.
TRMeR support –	If you are unable to resolve an issue or query by using the help notes, you are able to contact TRO (refer contact details below) and an officer will assist you with your query.

PRIVACY STATEMENT

The information in this form is required to process your application to use TRMeR. Any information you provide is on a voluntary basis but is required to allow access to TRMeR. It is an offence under the *Taxation Administration Act* to provide information that you know is false or misleading. You may review or correct any personal information provided by contacting the Territory Revenue Office.

CONTACT DETAILS

For assistance or queries regarding TRMeR please contact TRO as below:

Phone –	1300 305 353
Fax –	(08) 8999 5577
Email –	ntrevenue.ntt@nt.gov.au
Website –	www.revenue.nt.gov.au

**It is imperative that the Employer read the
following
Terms and Conditions of Use.**

Terms and Conditions of Use of Territory Revenue Management electronic Returns (TRMeR)

1. DEFINITIONS

Unless the context otherwise requires:

'Authorised User' means individuals who have been allocated, by the Commissioner, a TRMeR identification code and password, enabling access to TRMeR on behalf of the Employer.

'Commissioner' means the Commissioner of Territory Revenue as set out in the definition of 'Commissioner' in section 3 (1) of the *Taxation Administration Act*.

'Employer' means the business required to be:

- (a) registered under section 86 of the *Payroll Tax Act*; and
- (b) submit Returns under section 87 *Payroll Tax Act*.

'TRO' means the Territory Revenue Office – a division of Northern Territory Treasury.

2. EMPLOYER'S RESPONSIBILITY FOR ITS AUTHORISED USERS

- (a) The Employer will be held solely responsible for the actions and inactions of Authorised Users where an Employer authorises named individuals as Authorised Users to access TRMeR on its behalf by signing a TRMeR New User Registration Form.
- (b) It is the Employer's sole responsibility to ensure the Authorised User is informed of, and strictly complies with, the terms and conditions set out herein.

3. ELECTRONIC LODGEMENT OF RETURNS

The Employer acknowledges that:

- (a) subject to paragraph (b) electronic lodgement of returns is not compulsory;
- (b) electronic lodgement of annual returns is compulsory unless the Commissioner approves otherwise;
- (c) electronic lodgement must be in accordance with this advice;
- (d) the Commissioner will treat returns received via TRMeR as if they had been in accordance with section 87 of the *Payroll Tax Act* and section 45 of the *Taxation Administration Act*; and
- (e) lodgement of returns via TRMeR is subject to the laws of the Northern Territory of Australia.

4. VARIATION

The Commissioner may at any time discontinue any feature accessible from TRMeR, including the Employer's ability to conduct transactions, site content, hours of availability, and equipment required for access.

5. ACCESS REQUIREMENTS TO TRMeR

- (a) Employers must ensure, where they have permitted an Authorised User to gain access to TRMeR, that:
 - (i) the named Authorised User uses their allocated TRMeR identification code and password for only those purposes set out and permitted under these terms and conditions; and
 - (ii) they notify the Commissioner immediately if they suspect a TRMeR identification code and password is not being used in accordance with these terms and conditions, including where they suspect the TRMeR identification code and password has been disclosed to others or utilised by a third party.
- (b) The Commissioner will discontinue access to TRMeR where it has been notified by the Employer that a TRMeR identification code and password has been disclosed to others or utilised by a third party.

6. FEES AND CHARGES

The Employer is solely liable for any fees or charges incurred in accessing TRMeR and performing transactions initiated from TRMeR or related sites.

7. MINIMUM SYSTEM REQUIREMENTS

- (a) It is the Employer's responsibility to meet any requirements that enable the TRMeR program. Currently the requirements that enable the TRMeR program are:
 - (i) Intel Pentium II computer with 64mb of RAM or greater;
 - (ii) Microsoft Windows 95 or later;
 - (iii) Internet connection via 56K modem or better;
 - (iv) Adobe Acrobat Reader; and
 - (v) One of the following Internet Browsers:
 - A. Microsoft Internet Explorer 8.0 or later;
 - B. Mozilla FireFox 3.0 or later;
 - C. Netscape Navigator 5.0 +; or
 - D. Mozilla 1.3 +.
- (b) The Employer acknowledges the enabling requirements for TRMeR may vary at any time.
- (c) In the event of a change in requirements, the Commissioner will provide prior notice on the TRO website at www.revenue.nt.gov.au.

8. TRANSMISSION SPEED

The Employer acknowledges:

- (a) the speed of transmission of data through TRMeR is dependent upon the location of access; and
- (b) the Commissioner is not liable for any delays in transmission.

9. INTERRUPTION TO SERVICE

The Employer acknowledges:

- (a) from time to time access to TRMeR may be interrupted without notice;
- (b) in the event access to TRMeR is interrupted, the Commissioner will endeavour to restore, if it is able, access to TRMeR as soon as possible;
- (c) scheduled maintenance periods are required to ensure the viability of TRMeR;
- (d) where possible the Commissioner will provide notification of scheduled outages prior to the outages occurring, by notice on the TRO website www.revenue.nt.gov.au; and
- (e) The Commissioner will not be liable to the Authorised User, the Employer, or any third parties for any loss, damage or injury arising as a result of use and attempted use of TRMeR, and as a result of interruptions to TRMeR, originating from, but not limited to, failures of telecommunications services; the internet service provider and hardware or software.

10. DISCLAIMER OF LIABILITY

The Employer agrees the Commissioner is not liable for:

- (a) loss or damage to the Employer's records or data;
- (b) loss of profits or savings actual or anticipated, even if the Commissioner is advised of the possibility of such a loss; or
- (c) loss or damage caused to the Employer due wholly or in part to any other act or omission of the Commissioner.

11. ACCESS OUTSIDE AUSTRALIA

- (a) The Commissioner does not represent that any aspect of TRMeR is appropriate or available for use in countries outside Australia.
- (b) If the Employer chooses to access TRMeR from outside Australia, the Employer is responsible for compliance with the relevant country's laws.

12. WEBSITE LINKS

- (a) The Employer acknowledges:
 - (i) the Commissioner makes no representations about any other website the Employer may access via TRMeR;
 - (ii) when a non-NTG website is accessed via TRMeR, the non-NTG website is independent from the Commissioner and TRMeR; and
 - (iii) the consent of a link to a non-NTG website via TRMeR must not be taken to be an endorsement by the Commissioner of the content, validity of the link or the use of or reliance on such a website.
- (b) It is the Employers own responsibility to ensure all necessary precautions are taken, prior to accessing TRMeR, to ensure the Employer's computer used to access TRMeR is free of viruses, worms, 'Trojan Horses' and other items which may be in any way destructive or damaging to TRMeR.
- (c) The Commissioner is not responsible for damage incurred by the Employer's use of external links accessed through the TRMeR.

13. DISCLAIMER, PRIVACY AND COPYRIGHT

The Employer acknowledges and accepts the conditions of disclaimer, privacy and copyright as detailed at www.nt.gov.au/ntg/disclaimer.shtml.

14. USE OF INFORMATION

The Employer must not use TRMeR to provide or facilitate direct online access to any third party for commercial and non commercial gain.

15. USE OF TRMeR

The Employer is prohibited from posting or transmitting to or from the TRMeR site any unlawful, threatening, defamatory, obscene, undesirable, scandalous, inflammatory, pornographic or profane material, nor any other material that could give rise to any civil or criminal liability under the law.

TRMeR New User Registration

(Territory Revenue Management electronic Returns)

OFFICE USE ONLY

User added: Yes / No

User advised:

Actioned by:

Date created:

OTS ID:

ENTITY DETAILS (Please list all entity's for which you are seeking registration, attach separate sheet if necessary)

Entity registration no.	Entity name	User access level required (see guidance notes)	
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Standard	<input type="checkbox"/> View
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Standard	<input type="checkbox"/> View
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Standard	<input type="checkbox"/> View
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Standard	<input type="checkbox"/> View
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Standard	<input type="checkbox"/> View
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Standard	<input type="checkbox"/> View

Entity postal address:

AUTHORISED PERSON

Name: Position title:

Contact number: Fax number:

Mobile number: User's location:

Email (must be unique to the user):

Security Question:

(This security question may be used to identify you over the telephone)

Answer:

Signature: Date:

Is this user replacing a current user? Yes No

If yes, advise user ID or email address of user to be cancelled:

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AUTHORISATION BY EMPLOYER

SCOPE OF AUTHORITY

The above person is authorised to obtain the required user access, to access and perform a variety of functions on TRMeR for, and on behalf of, the Employer in accordance with the TRMeR terms and conditions of use document.

Name:

Position title:

Organisation:

Contact number:

Fax number:

Email:

I,

(print name in full)

declare that I have read the TRMeR Terms and Conditions of Use document and agree to comply with the conditions imposed therein.

Signature:

Date:

WARNING: It is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from www.revenue.nt.gov.au).