

27 June 2017

Required method of payment of TRO Invoices from 3 July 2017

1. Electronic Payment Authority (EPA)

Beginning on 3 July 2017, an EPA is the required method of payment for invoices by TRO Agents for Duty Transactions. The aim is to reduce the reliance on manual payments-handling practices for all parties.

Important: The Electronic Payment Authority Service Agreement (which establishes an EPA) does not authorise the Commissioner to make impromptu direct debits from an Agent's bank account. The direct debit for payment of an invoice can only proceed where it has been authorised in TRO, on each occasion, by the TRO Agent.

How to set up an EPA

- a) An Electronic Payment Authority Service Agreement can be activated by the Agent in TRO, on or after 3 July 2017, by confirming or updating their bank account details.
- b) The TRO Agent accepts the agreement's terms and conditions which set out the obligations of both the Agent and the Commissioner.
- c) At time of payment, the TRO Agent selects the EPA payment method (which then records and links the payment directly to the invoices produced electronically in TRO).

For a screen-shot summary of the above steps, please [view this one-page guide](#).

Phase-in period: The EPA eliminates the need for a TRO Agent to manually draw cheques for payments to the Commissioner of State Revenue. However, the Commissioner recognises that some TRO Agents are currently using non-electronic payment handling methods. A one-month phase-in period will be in place for July to assist an Agent's transition to EPA-authorized payments.

2. Cleared funds in your organisation's bank account

Under [section 231 of the Duties Act 2001](#), the Commissioner of State Revenue can only stamp an instrument once duty on the transaction has been paid in full.

TRO Agents (as agents of the Commissioner) have recently received a revised set of Conditions of Approval that continue to reflect this requirement of the Act. Therefore, a TRO Agent can only endorse a transaction where they have cleared funds for the purpose in their bank account.

Helping TRO Agents adapt to new processes in TRO

With the onset of enhancements to TRO from 3 July, there will be instances where some TRO Agents' business processes will require adjustment.

The State Revenue Office will work with Agents over the month of July to remove any uncertainties and to help bring forward streamlined business processes.

Several hundred TRO Agents and Users have registered for educational webinars demonstrating how to use the upgraded and additional features in TRO. On 3 July, the Commissioner of State Revenue will email you links to the recorded webinars. These will be available indefinitely so that you have on-demand access to the 'how-to' webinars.