|  |  |  |
| --- | --- | --- |
| Date |       | **(“Date of Agreement”)** |
| Name |       | **ABN** |       | **(“Supplier”)** |
| Address |       |

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| **Choose an Entity** | (**“Recipient”**), agree to the following –  |
| 1. This agreement to issue Recipient Created Tax Invoices (**“Agreement”**) will commence on the Date of Agreement.
2. The Recipient will raise a Recipient Created Tax Invoice in respect of -
 |
| Specify -  | *Type of supplies:* |       |
|  | *Contract Start Date:* |       |
|  | *Contract Name and Number:* |       | (the **“Contract”**) |
|  | *Contract Finish Date:* |       (see clause 11) |
| made by the Supplier to the Recipient.1. The Recipient must set out in the tax invoice the ABN of the Supplier.
2. The Supplier will not issue a Tax Invoice to the recipient in the respect of the specified supplies.
3. The Supplier acknowledges that it is registered for GST when it enters into this Agreement, and that it will notify the Supplier if it ceases to be registered, or if it ceases to satisfy any of the requirements of GSTR2000/10.
4. The Recipient acknowledges that it is registered when it enters into this Agreement, and that it will notify the Supplier if it ceases to be registered, or if it ceases to satisfy any of the requirements of GSTR 2000/10.
5. The Recipient must issue a copy of the RCTI to the Supplier within 28 days of the making of, or determining the value of, the taxable supply and must retain the original copy.
6. The Recipient must issue a copy of a Recipient Created Adjustment Note to the Supplier within 28 days of the adjustment that occurs in respect of supplies for which a RCTI was issued and must retain the original copy.
7. The Recipient will not issue a document that would otherwise be an RCTI, on or after the date when the Recipient or the Supplier has failed to comply with any of the requirements of the determination by the Commissioner of Taxation which forms Schedule 1 to GST Ruling 2000/10.
8. The Recipient indemnifies the Supplier against any GST liability or penalty which may arise from an understatement of the GST payable on any supply for which it issues a Recipient Created Tax Invoice but only to the extent that any such liability is caused by an act of omission by the recipient in issuing the RCTI.
9. Subject to the parties not exercising an extension option set out in the Contract referred to in clause 2 above, this Agreement will expire on the Contract Finish Date. If the parties exercise any option period under the Contract, then this Agreement will expire on the extended Contract Finish Date given effect to by that option.
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| **Signed for and on behalf of** |  |  | **Signed for and on behalf of**  |
|  |  |  | **Choose an Entity** |
|  |  |  |  |
| **Signature** |  |  | **Signature** |
|  |  |  |  |
| **Name** |  |  | **Name** |
|  |  |  |  |
| **Title** |  |  | **Title** |
| **/** **/**  |  |  | **/       /** |
| **Date** |  |  | **Date** |