

DEED OF AGREEMENT FOR THE PROVISION OF RECIPIENT CREATED TAX INVOICES (RCTI)

1. RECIPIENT

Name:	<i>Department of Veterans' Affairs and The Repatriation Commission</i>
Australian Business Number (ABN):	<i>23 964 290 824</i>
Address: Postal Phone/Facsimile	

2. SUPPLIER

Name (<i>correct legal description</i>):	
Australian Business Number (ABN):	
Address: Postal Phone/Facsimile	

3. PURPOSE OF THIS DEED OF AGREEMENT

- 3.1 The Recipient in clause 1 and the Supplier in clause 2 wish the Recipient to issue RCTIs for Supplies made by the Supplier to the Recipient that are Taxable Supplies.
- 3.2 The parties acknowledge that the Recipient cannot issue a RCTI unless:
- (a) the RCTI is issued under a written agreement that meets the requirements of clause 4(f) of *A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No.1) 2000* ('the Determination'); and
 - (b) all other requirements that must be satisfied for a RCTI to be issued by the Recipient to the Supplier are satisfied.

4. DEFINITIONS

- 4.1 In this Agreement, unless the contrary intention appears, the following meanings apply:
'Adjustment Event', **'Adjustment Note'**, **'Recipient Created Tax Invoice'**, **'Registered'**, **'Tax Invoice'** and **'Taxable Supply'** have the meaning given to those terms in the *A New Tax System (Goods and Services Tax) Act 1999*;
'Agreement' means the clauses of this deed of agreement and any attachments;
'RCTI' means a Recipient Created Tax Invoice or a copy of a document satisfying the requirements of a Recipient Created Tax Invoice; and
'Supplies' means the Grant referred to in the attached application form.
- 4.2 In this Agreement, unless the contrary intention appears, the following meanings apply:
- (a) a reference to a person includes a partnership or body whether corporate or otherwise;
 - (b) the clause headings are for convenient reference only and have no effect in limiting or extending the language of the provisions to which they refer;
 - (c) words in the singular number include the plural and vice versa;
 - (d) where a word or phrase is given a particular meaning, other parts of speech and grammatical forms of that word or phrase have corresponding meanings; and
 - (e) a reference to any statute or other legislation (whether primary or subordinate) is to that statute or other legislation as amended or replaced from time to time.
- 4.3 This Agreement is made on the date the last party signs this document in clause 10.

5. SUPPLIES TO WHICH THIS AGREEMENT RELATES

This Agreement relates to the Supplies to the extent that they are Taxable Supplies made by the Supplier to the Recipient.

6. TERMS FOR ISSUING RCTIS

- 6.1 The Recipient and the Supplier agree that, subject to clause 7:
- (a) the Recipient will, within 28 days of making, or determining, the value of the taxable supply, issue to the Supplier a RCTI in respect of that Supply; and
 - (b) the Supplier will not issue to the Recipient Tax Invoices in respect of that Supply.
- 6.2 The Supplier acknowledges that it is Registered on the date this Agreement was made and agrees that it will immediately notify the Recipient if the Supplier ceases to:
- (a) be registered; or
 - (b) satisfy the requirements of GSTR 2000/10.
- 6.3 The Recipient acknowledges that it is Registered on the date this Agreement was made and agrees that it will immediately notify the Supplier if the Recipient ceases to:
- (a) be registered; or
 - (b) satisfy the requirements of GSTR 2000/10.

7. NON COMPLIANCE WITH CLAUSE 6 OR GSTR 2000/10

- 7.1 The Recipient will not issue a document that would otherwise be a RCTI on or after the date the requirements of:
- (a) clause 6, or
 - (b) GSTR 2000/10
- cease to be satisfied.
- 7.2 No document issued by the Recipient on or after the date the requirements of:
- (a) clause 6, or
 - (b) GSTR 2000/10
- cease to be satisfied, will be treated by either party as a RCTI.

8. PROVISION OF TAX INVOICES BY SUPPLIER

If RCTIs cease to be issued by the Recipient, the Supplier will commence providing the Recipient with Tax Invoices for the Supplies to the extent that they are Taxable Supplies:

- (a) within 28 days after the Recipient requests a Tax Invoice;
- (b) if a shorter period is agreed between the parties in writing for issuing a Tax Invoice, within that shorter period.

9. ADJUSTMENTS

The Recipient will issue to the Supplier an Adjustment Note in relation to Adjustment Events within 28 days of the Adjustment Event to which the Adjustment Note relates. The Recipient may send the Adjustment Note by facsimile.

10. EXECUTION OF DEED

In witness whereof, the parties have caused this Deed of Agreement to be executed as a deed by their duly authorised representatives.

SIGNED SEALED AND DELIVERED)
for and on behalf of the)
DEPARTMENT OF VETERANS' AFFAIRS)
by:)
_____)
[Name of Authorised Officer]) *[Signature of Authorised Officer]*)
in the presence of:)
_____)
[Name of Witness]) *[Signature of Witness]*)
date signed:)

SIGNED SEALED AND DELIVERED)
for and on behalf of (SUPPLIER))

by: _____)
_____)
[Name of Authorised Officer]) *[Signature of Authorised Officer]*)
in the presence of:)
_____)
[Name of Witness]) *[Signature of Witness]*)
date signed:)