



## Recipient Created Tax Invoice (RCTI) Agreement

### Background

DVA has a number of systems that expedite the payment of claims for GST-taxable supplies made, or to be made in the future, to DVA, e.g., where payments are made through Medicare Australia. These systems rely on DVA issuing tax invoices on behalf of a supplier. However, this can only be done under GST legislation if there is an RCTI agreement between the supplier and the recipient.

DVA recommends that you, or your enterprise, enter into an RCTI agreement in order to ensure the payment of claims without delay. You, or your enterprise, must be registered for GST to enter into the RCTI agreement.

### Recipient

The Repatriation Commission, the Military Rehabilitation and Compensation Commission and the Department of Veterans' Affairs (collectively 'DVA') have ABN 23 964 290 824.

### Supplier

Name of GST registered entity or, if applicable, GST registered branch <sup>1</sup>	
ABN (total of 11 or 14 digits)	_____
DVA supplier identification number <sup>2</sup> , eg, Provider Number	
Street/registered address:	
Contact Name: <sup>3</sup>	
Phone Number:	

### Conditions

- 1 DVA will issue RCTIs or recipient created adjustment notes (RCANs) in accordance with the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) for taxable supplies made by the supplier to DVA under the GST Act.
- 2 The supplier will not issue tax invoices or adjustment notes in respect of the same supplies.
- 3 The supplier is registered for GST and will notify DVA if it ceases to be registered.
- 4 DVA is registered for GST and will notify the supplier if it ceases to be registered or if it ceases to satisfy the requirements of public ruling GSTR 2000/10 and, in either case, DVA will cease to issue documents that would otherwise be RCTIs or RCANs.
- 5 DVA may issue RCTIs or RCANs in electronic form.
- 6 This RCTI agreement shall continue for the term of the general agreement or until either party terminates this RCTI agreement by notice in writing, whichever is the later.
- 7 By signing below, the signatory warrants that s/he has authority to enter into this RCTI agreement on behalf of the supplier.

Signature:	
Printed name:	
Date:	/ /

### Lodgement

Please send completed and signed page in **one** of the following ways:

Free Fax to:	1800 069288
Post to:	GST Program, GPO Box 2956, Adelaide, SA, 5001
Scanned copy to:	abn.rcti.notifications@humanservices.gov.au
Phone Enquiries	1800 653 629

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## Notes

- <sup>1</sup> An RCTI agreement is needed for **each** entity that is registered for GST and supplies goods or services to DVA or to veterans and other beneficiaries.

If there is more than one of these entities, please make copies of the **blank** RCTI agreement for each entity that is registered separately for GST.

The name of this entity is the correct legal description, eg

- John/Jane Smith [individual]
- XYZ Pty Ltd [private company]
- XYZ Pty Ltd as trustee for ABC Family Trust
- John Smith and Mary Able [partnership]
- If you have a trading name, provide '[name of entity] trading as .....

If a GST registered branch (site), provide name of branch.

- <sup>2</sup> List all identifiers linked to the GST registered entity and the ABN. This is particularly relevant to health care providers.
- <sup>3</sup> Name of individual who is authorised to discuss issues about the RCTI agreement.