



## DEED OF AGREEMENT FOR RECIPIENT CREATED TAX INVOICE

DEED OF **Agreement** made this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

**BETWEEN** \_\_\_\_\_ ("You") **ABN** \_\_\_\_\_

**AND** the STATE OF NEW SOUTH WALES

Through its Department of Education  
("the Department") (ABN 40 300 173 822)

### Basis of Agreement

- 1)
  - a) Under a contract between you and the Department, you have agreed to supply services to the Department, and the Department has agreed to pay you for those services;
  - b) The supply of those services may be a taxable supply within the meaning of the Goods and Services Tax (GST) legislation; and
  - c) If so, you are required to provide the Department with a tax invoice within the meaning of that legislation, unless there is an agreement between you and the Department whereby the Department issues itself and you with a Recipient Created Tax Invoice (RCTI) within the meaning of the legislation.

### The Agreement

- 2) You and the Department agree that the Department will issue an RCTI in respect of any taxable supply made by you to the Department.
- 3) In signing this Deed of Agreement, you warrant that you are registered with an Australian Business Number (ABN) and GST registration and will supply evidence of that when requested
- 4) You agree that you shall notify the Department should you cease to be registered for the GST
- 5) In signing this Deed of Agreement, the Department warrants that it is registered with an ABN and for the GST
- 6) The Department agrees that it will notify you should it cease to be registered
- 7) You agree that the Department shall issue a recipient created tax invoice for each taxable supply that you have, or will make to the Department
- 8) You agree that you will not issue any document that may be considered a tax invoice after the date this agreement is signed
- 9) The Department will supply an adjustment note should the value of the supply change at any stage. A copy of that adjustment note will be supplied to you within 28 days of that adjustment being determined



- 10) The Department agrees to indemnify you in respect of any liability for GST and any penalty which may arise from an understatement payable on any supply that you make to the Department in respect of the GST and for which a recipient tax invoice shall be issued
- 11) You and the Department will cease to have any obligation under this Deed of Agreement in relation to anything that occurs after the happening of either:
  - (a) You giving the Department notice in writing that you have ceased to be registered for the GST; **or**
  - (b) The Department giving you notice in writing that the Department has ceased to be registered for the GST; **or**
  - (c) You giving the Department notice in writing that you no longer want this Deed of Agreement to apply; **or**
  - (d) The Department giving you notice in writing that the Department no longer wants this Deed of Agreement to apply.

**Executed as a Deed**

\_\_\_\_\_  
 (signature)  
 By the Director, Assisted School  
 Travel Program, for and on behalf of  
 the Department

\_\_\_\_\_  
 (signature of witness)  
 In the presence of

\_\_\_\_\_  
 (print name of witness)

\_\_\_\_\_  
 (signature)  
 and by You

\_\_\_\_\_  
 (signature of witness)  
 In the presence of

\_\_\_\_\_  
 (print name of witness)

