

**GST DETAILS**

**STUD NAME:** \_\_\_\_\_

Have You Registered for GST?  Yes  No. If 'Yes' – please supply:

A.B.N.: \_\_\_\_\_

Registered Name: \_\_\_\_\_

Registered Address: \_\_\_\_\_  
\_\_\_\_\_

Because part of the levies are based on the number of sheep held by each member and cannot be determined at the time of issuing an Annual Return, in order to comply with GST legislation, Recipient Created Tax Invoices (RCTI) are used. It is a government requirement that an agreement with the NSW SMBA be entered into by each member requiring a tax invoice to claim the input tax charged on membership fees and levies.

Do you agree to produce a Recipient Created Tax Invoice (RCTI) on behalf of The NSW Stud Merino Breeders' Association Limited?  Yes  No. If 'Yes' – please complete and sign below:

**RECIPIENT CREATED TAX INVOICE AGREEMENT**

We, The NSW Stud Merino Breeders' Association Limited (supplier's registered name) (hereinafter referred to as The Supplier) hereby authorize.....(recipient's GST registered name) (hereinafter referred to as The Recipient) to produce a Recipient Created Tax Invoice (hereinafter referred to as RCTI) on our behalf and agree that:

- a) The Recipient can issue tax invoices in respect of the membership fees and levies payable by The Recipient.
- b) The Supplier will not issue any tax invoice(s) pertaining to the supply covered by this Agreement.
- c) The Supplier is registered for GST when this agreement was entered into and will notify The Recipient if it ceases to be registered.
- d) The Recipient is registered for GST when this agreement was entered into and will notify The Supplier if it ceases to be registered.
- e) The Recipient indemnifies The Supplier for any GST or penalty arising from the understatement of the GST payable on the supplies to which the RCTI relates.
- f) The Recipient will issue The Supplier with an adjustment note in relation to any adjustment events pertaining to supplies made under the RCTI.

.....  
Supplier's Signature

.....  
Recipient's Signature

On behalf of  
The NSW Stud Merino Breeders'  
Association Limited

.....  
On behalf of (recipient's GST registered name)

Dated: .....

Dated: .....