

Auto-invoicing: Recipient Created Tax Invoice Agreement (007)



Queensland
Government

Department of
Transport and Main Roads

Under standard invoicing you (the "Supplier") issue tax invoices for goods and services (a "Supply") your business provides. "Auto-invoicing" is an alternative invoicing method whereby the Department of Transport and Main Roads ("TMR") will issue electronic tax invoices for goods and services you provide to us based on information captured in Fieldglass or Ariba (the "System").

Use of Auto-invoicing constitutes acceptance of this Agreement.

1. Definitions

Agreement means this document being a recipient created tax invoice agreement for the purposes of the GST Law, relevant legislative determinations, and Australian Taxation Office public rulings (issued from time to time).

Auto-invoicing means the System automatically transmits an invoice from TMR's instance of the System to the Supplier's instance of the System.

GST has the meaning given in the GST Law and where appropriate includes notional GST.

GST Law means the *A New Tax System (Goods and Services Tax) Act 1999 (Cth)* or, if that Act does not exist for any reason, means any Act imposing or relating to the imposition or administration of a goods and services tax in Australia and any regulation made under that Act.

Parties means the Supplier and TMR.

Supplier means the entity making the Supply to TMR.

Supply means any goods, services or other supply (as defined in the GST Law) described on an invoice where Auto-invoicing is used.

System means the Fieldglass or Ariba electronic invoicing system being operated and managed by the State of Queensland (represented by the Department of Transport and Main Roads).

TMR means the Department of Transport and Main Roads (Australian Business Number: 39 407 690 291).

2. Terminology

2.1 Words or expressions used in this Agreement which have a particular meaning in the GST Law or any other relevant legislative determination and/or Australian Taxation Office public rulings (as issued from time to time) have the same meaning as contained in such legislative determination or Australian Taxation Office public rulings.

2.2 A word importing the singular includes the plural and vice versa.

3. Precedence

3.1 In the event of any inconsistencies between this Agreement and any other written agreement between the Parties specifically covering invoicing for the purposes of compliance with the GST Law, the terms of this Agreement shall prevail to the extent of such inconsistencies.

4. Term & Acceptance

4.1 This Agreement commences on the date the Supplier selects the auto-invoicing option within the System and continues until the Supplier deselects the auto-invoicing option within the System, or TMR notifies the Supplier of the termination of this Agreement in writing.

4.2 Use of auto-invoicing constitutes acceptance of the terms of this Agreement.

5. Issuing tax invoices and adjustment notes

5.1 By using Auto-invoicing in the System, the Parties to the Supply agree:

- a) they are parties to a recipient created tax invoice agreement for the purposes of the GST Law;
- b) an auto-generated electronic invoice is a recipient created tax invoice;
- c) an auto-generated electronic adjustment note is a recipient created adjustment note;
- d) TMR will issue tax invoices and adjustment notes in respect of the Supply;
- e) the Supplier will not issue tax invoices and adjustment notes in respect of the Supply;
- f) the Supplier acknowledges that it is registered for GST when it enters into this Agreement and that it will notify TMR if it ceases to be registered; and
- g) TMR 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 for GST.

6. Obligation to issue and retain recipient created tax invoices and recipient created adjustment notes

6.1 For the avoidance of doubt, the Parties agree:

- a) TMR's obligation under the GST Law to issue recipient created tax invoices or recipient created adjustment notes, as applicable, to the Supplier, are satisfied when the tax invoice or adjustment note, as applicable, is electronically transmitted to the Supplier's instance of the System; and
- b) each party is personally responsible for assessing and, where applicable, meeting its invoice record retention requirements under the GST Law and any other applicable laws.

7. Responsibility to comply with the GST Law

7.1 The Parties acknowledge and agree that they must comply with their obligations under the GST Law and do all things that may be reasonably necessary or desirable to enable invoicing that complies with the GST Law, relevant legislative determinations and/or Australian Taxation Office public rulings (issued from time to time).

7.2 Without limiting the application of clause 7.1, the Supplier of the Supply acknowledges:

- a) it is responsible for assessing if the Supply is a taxable supply under the GST Law and paying any applicable GST to the Australian Taxation Office through lodgement of its Business Activity Statement; and
- b) if it does not agree with the GST reported, or not reported as the case may be, on a recipient created tax invoice or a recipient created adjustment note in relation to a Supply, it must notify TMR in writing as soon as practical and the Parties must make all reasonable efforts to ensure GST reporting complies with the GST Law.