Annex A

Agreement to issue Recipient Created Tax Invoices
under A New Tax System (Goods and Services Tax) Act 1999

Community Pharmacy: ABN:

AND

The Pharmacy Guild of Australia – National Secretariat  ABN: 84 519 669 143

hereby agree:

• that The Pharmacy Guild of Australia – National Secretariat will issue recipient created tax invoices for the supply of goods or services relating to the S100 Pharmacy Support Allowance Programme;
• that the community pharmacy will not issue tax invoices in respect of any supplies covered by this agreement;
• that the community pharmacy acknowledges that it is registered for GST at the time of entering into this agreement with The Pharmacy Guild of Australia – National Secretariat;
• that the community pharmacy will notify The Pharmacy Guild of Australia – National Secretariat if the community pharmacy ceases to be registered for GST;
• that The Pharmacy Guild of Australia – National Secretariat acknowledges that it is registered for GST at the time of entering into this agreement;
• that The Pharmacy Guild of Australia – National Secretariat will notify the community pharmacy if The Pharmacy Guild of Australia – National Secretariat ceases to be registered for GST;
• that The Pharmacy Guild of Australia – National Secretariat will indemnify the community pharmacy for any liability for GST and/or penalty payable by the community pharmacy as a result of an understatement of the amount of GST payable, as disclosed on a recipient created tax invoice issued by The Pharmacy Guild of Australia – National Secretariat in respect of a supply covered by this agreement;
• that The Pharmacy Guild of Australia – National Secretariat will not indemnify the community pharmacy for any liability for GST and/or penalty payable by the community pharmacy as a result of the community pharmacy failing to comply with any or all of its taxation obligations or actions which are outside of the control of The Pharmacy Guild of Australia – National Secretariat;
• that The Pharmacy Guild of Australia – National Secretariat will issue to the community pharmacy a copy of the recipient created tax invoices issued under this agreement and retain the original copies for its own records;
• that The Pharmacy Guild of Australia – National Secretariat will issue to the community pharmacy an adjustment note where a supply made under this agreement is subject to an adjustment event [as defined by Subdivision 19-A of the A New Tax System (Goods and Services Tax) Act 1999];
• that all recipient created tax invoices or adjustment notes issued to the community pharmacy by The Pharmacy Guild of Australia – National Secretariat under this agreement will contain all necessary information as required under the A New Tax System (Goods and Services Tax) Act 1999 and A New Tax System (Goods and Services Tax) Regulations 1999 (Statutory Rules 1999 No.245); and
• that The Pharmacy Guild of Australia – National Secretariat will not issue a recipient created tax invoice earlier than the date of effect of its GST registration, or for any supply received before that date and that The Pharmacy Guild of Australia – National Secretariat will not issue a recipient created tax invoice on or after the date of effect of the cancellation of its GST registration, or for any supply received on or after that date.

Signed by:  
Title:  Chief Operating Officer  
on behalf of The Pharmacy Guild of Australia – National Secretariat

Signed by:  
Title:  
on behalf of Community Pharmacy

Date:  
This programme is funded under the Sixth Community Pharmacy Agreement between the Commonwealth of Australia and the Pharmacy Guild of Australia.