

S100 – RCTI Agreement between Community Pharmacy and The Pharmacy Guild of Australia

S100 PHARMACY SUPPORT ALLOWANCE

Community Pharmacy to complete

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 that has arisen directly 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 :