

STANDARD SUBCONTRACTOR VAT SELF-BILLING AND COMPLIANCE AGREEMENT

This Agreement is entered into on this _____ day of _____, _____ by and between:

Contractor Name	
Contractor Address	
Contractor VAT Number	
Subcontractor Name	
Subcontractor Address	
Subcontractor VAT Number	

1. PURPOSE & SCOPE

This agreement outlines the terms for Value Added Tax (VAT) self-billing and compliance between the Contractor and the Subcontractor. This agreement satisfies the requirements of the relevant tax authority regarding self-billing procedures.

2. AGREEMENT OF THE SELF-BILLER (THE CONTRACTOR)

The Contractor agrees:

1. To issue self-billed invoices for all eligible goods and services supplied to them by the Subcontractor.
2. To include the Subcontractor's name, address, and VAT registration number on each self-billed invoice, together with all other details that constitute a valid VAT invoice.
3. To enter into a new self-billing agreement in the event that their VAT registration number changes or if they transfer their business as a going concern.
4. To provide a copy of each self-billed invoice to the Subcontractor in a timely manner.

3. AGREEMENT OF THE SELF-BILLEE (THE SUBCONTRACTOR)

The Subcontractor agrees:

1. To accept the invoices issued by the Contractor on their behalf for the duration of this agreement.
2. Not to issue any separate VAT invoices to the Contractor for transactions covered by this self-billing agreement.
3. To notify the Contractor immediately if they:
 - Cease to be registered for VAT;
 - Change their VAT registration number;
 - Transfer their business or part of their business as a going concern.

4. To ensure that all VAT amounts shown on the self-billed invoices are accounted for and paid to the relevant tax authorities.

4. DURATION AND TERMINATION

This agreement shall commence on the date first written above and shall remain in force for a period of twelve (12) months, or until the termination of the commercial subcontracting relationship, whichever is earlier.

This agreement may be renewed annually by mutual agreement in writing. Either party may terminate this agreement at any time by giving thirty (30) days' written notice to the other party.

5. INDEMNITY

The Subcontractor shall fully indemnify and hold harmless the Contractor against any tax, interest, penalties, fines, or legal costs incurred by the Contractor as a result of the Subcontractor's failure to notify the Contractor of any changes in their VAT registration status or for any other breach of their obligations under this agreement.

6. SIGNATURES

By signing below, both parties agree to the terms and conditions outlined in this agreement.

For the Contractor:

For the Subcontractor:

Signature:

Signature:

Name:

Name:

Title:

Title:

Date:

Date:
