

# GOODS AND SERVICES TAX (GST) SUBCONTRACTOR AGREEMENT FORM

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This Agreement is entered into on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

## PARTIES

<b>Contractor Name</b>	
<b>Contractor Business / Trading Name</b>	
<b>Contractor ABN / Tax ID</b>	
<b>Contractor Address</b>	

<b>Subcontractor Name</b>	
<b>Subcontractor Business / Trading Name</b>	
<b>Subcontractor ABN / Tax ID</b>	
<b>Subcontractor Address</b>	

## 1. GST REGISTRATION STATUS & COMPLIANCE

The Subcontractor warrants and represents that:

The Subcontractor is registered for Goods and Services Tax (GST) as of the date of this agreement and will maintain this registration for the duration of the contracted services.

The Subcontractor is NOT registered for Goods and Services Tax (GST) and is not required to be registered under current legislation. The Subcontractor agrees to notify the Contractor immediately should this status change.

<b>GST Registration Number (if applicable)</b>	
<b>Effective Date of Registration</b>	

## 2. TAX INVOICES & PAYMENTS

The Subcontractor agrees to supply valid Tax Invoices for all taxable supplies made under the

subcontracting agreement. Each invoice must comply with the legislated tax invoice requirements, clearly stating:

- The Subcontractor's identity and ABN/Tax ID
- The date of issue of the invoice
- A brief description of the goods or services supplied
- The GST-exclusive price, the GST amount, and the total GST-inclusive price

### 3. RECIPIENT CREATED TAX INVOICE (RCTI) AGREEMENT (OPTIONAL)

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By signing below, the parties agree that the Contractor may issue Recipient Created Tax Invoices (RCTIs) in respect of the taxable supplies made by the Subcontractor. Under this arrangement:

- The Contractor can issue tax invoices in respect of the supplies.
- The Subcontractor will not issue tax invoices in respect of those supplies.
- The Subcontractor acknowledges that it is registered for GST when it enters into the agreement and will notify the Contractor if it ceases to be registered.
- The Contractor acknowledges that it is registered for GST when it enters into the agreement and will notify the Subcontractor if it ceases to be registered.

### 4. INDEMNITY & UNDERTAKINGS

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The Subcontractor agrees to indemnify the Contractor for any tax, interest, penalty, or fine imposed upon the Contractor as a result of any breach of warranty or failure by the Subcontractor to maintain its GST registration, provide valid tax invoices, or fulfill its obligations under tax legislation.

### 5. SIGNATURES & EXECUTION

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By signing below, the parties acknowledge and agree to the terms and conditions set out in this Goods and Services Tax Compliance Agreement.

**Signed for and on behalf of the Contractor:**

\_\_\_\_\_

*Authorized Representative Signature*

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

Position: \_\_\_\_\_

Date: \_\_\_\_\_

**Signed for and on behalf of the Subcontractor:**

\_\_\_\_\_

*Authorized Representative Signature*

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

Position: \_\_\_\_\_

Date: \_\_\_\_\_