

You are required to complete **one** of the following forms. Please read below for more information.

**1. Statement by a Supplier**

- To be completed if you have **no ABN** and **are not registered for GST**.
- Please tick one category only.
- There are penalties for making a false declaration on this form.
- If you do not qualify for one of the categories, 48.5% of the payment is required to be withheld and forwarded to the Australian Tax Office. You will then need to claim this amount in your next tax return.

**2. Agreement for creation of a Tax Invoice on behalf of a Payee**

- To be completed if you **have an ABN** and **are registered for GST**. (This will allow Council to generate a Tax Invoice on behalf of the supplier and therefore conform to ATO procedure.)

**3. Declaration by a Supplier – ABN (Not Registered for GST)**

- To be completed if you **have an ABN** but **are not registered for GST**.

Note: If you are still unsure in regard to your circumstances relating to GST, contact the Australian Tax Office.



Statement by a supplier

Complete this statement if the following applies:

- you are an individual or a business
you have supplied goods or services to an other enterprise (the payer), and
you are not required to quote an Australia business number (ABN).

Payers must withhold 46.5% of the total payment it makes to you for a supply that you make as part of your enterprise you carry on in Australia, unless an ABN has been quoted or there is no need to quote an ABN.

HOW TO COMPLETE THE STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
Use BLOCK LETTERS and print one character in each box.
Place X in all applicable boxes.

Payers can check ABN records of suppliers by visiting www.abr.business.gov.au or phoning 13 72 26 24 hours a day, 7 days a week.

Section A: Supplier details

1 Your name?

Grid for entering name details

2 Your address?

Grid for entering address details, including suburb/town, state/territory, and postcode

3 Your reason/s for not quoting an ABN? Place X in the appropriate box/es.

- The payer is not making the payment in the course of carrying on an enterprise in Australia.
The supplier is an individual aged under 18 years and the payment does not exceed \$120 a week.
The payment does not exceed \$75, excluding any goods and services tax (GST).
The supply that the payment relates to is wholly input taxed.
The supplier is an individual and has given the payer a written statement to the effect that the supply is either:
made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or
wholly of a private or domestic nature (from the supplier's perspective).
The supply is made by an individual or partnership without a reasonable expectation of profit or gain.
The supplier is not entitled to an ABN as they are not carrying on an enterprise in Australia.
The whole of the payment is exempt income for the supplier.

Section B: Declaration

Under pay as you go (PAYG) legislation and guidelines administered by the Tax Office, the named supplier is not quoting an ABN for the current and future supply of goods or services for the reason or reasons indicated.

Name of supplier (or authorised person)

Grid for entering name of supplier

Signature of supplier (or authorised person)

Signature box

Daytime phone number

Grid for entering daytime phone number

Date

Grid for entering date (Day, Month, Year)

Penalties apply for deliberately making a false or misleading statement.

Do not send this statement to the Tax Office. Give the completed statement to any payer that you are supplying goods or services to. The payer must keep this document with other records relating to the supply for 5 years.

## Agreement For Creation Of A Tax Invoice On Behalf Of A Payee

ABN Number	
Name of Payee	
Address of Payee	
Telephone Details	
Email Address	
Purpose of Payment	

**Note: Where the ABN is not supplied, Mackay Regional Council is obliged to deduct 48.5% of any payments for the above purpose and remit it to the Australian Taxation Office. You will be then required to claim this amount in your annual taxation return.**

In order for Mackay Regional Council to create a tax invoice on your behalf ("RCTI") for the above supply, Mackay Regional Council and the Payee/s agree that Mackay Regional Council can issue tax invoices in respect of the supplies on the following conditions:-

- The Payee/s will not issue tax invoices in respect of the supplies;
- The Payee/s acknowledges that it is registered for GST and that it will notify Mackay Regional Council if it ceases to be registered;
- Mackay Regional Council acknowledges that it is registered for GST and that it will notify the Payee/s if it ceases to be registered or if it ceases to satisfy any of the requirements of the RCTI Ruling issued by the Australian Taxation Office; and
- This authority remains in place unless it is amended **in writing** by the Payee/s.

I hereby certify the information in this authority is correct and the ABN quoted is the ABN of the Payee/s identified in this authority.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

\_\_\_\_\_  
Signature of Payee/s

\_\_\_\_\_  
Signature of Payee/s

## Declaration By A Supplier – ABN (Not Registered For GST)

Name of Supplier	
Address of Supplier	
Email Address	
ABN	

I hereby certify that the information and ABN quoted above is correct and that the above named supplier is not registered for GST.

Therefore GST is not required to be paid for a supply.

Name of Authorised Person (if not the supplier)	
Signature of Supplier or Authorised Person	
Date	