

Dear Sir/Madam,

Re: Payment to Schools for Student Teacher Supervision

The service of pre-service teacher supervision that your school provides is considered a taxable supply and therefore GST must be applied to the transaction. To enable La Trobe University to claim back the GST paid as an "Input Tax Credit", it must have in its possession an official Tax Invoice.

Under these arrangements, the school would be required to provide La Trobe University with a Tax Invoice. The government has recognised that this type of situation could present some problems, so has developed the **Recipient Created Tax Invoice (RCTI)**. A RCTI is created by the organisation that has received the service, in this case, La Trobe University. The RCTI is sent with the payment (Cheque or direct debit) to your school.

An agreement must be in place before the RCTI can be generated. Attached you will find a copy of the **Recipient Created Tax Invoice Agreement**. It explains the responsibilities of La Trobe University and your school (the Agency or Supplier) under this agreement. Please complete the agreement form in duplicate, sign and return to:

Placement Partnering and Operations
Office of the Provost
La Trobe University
Victoria 3086

or via email to:

invoices.placement@latrobe.edu.au

The University will then complete and return a copy for your records. You will be required to remit the GST within your next GST return and retain the RCTI for at least 5 years.

If you have any questions about this matter, please contact Placement Partnering and Operations at invoices.placement@latrobe.edu.au for assistance.

Yours sincerely

Evelyn Vancam
Senior Coordinator, Partnership Operations
Ph. 03 9479 6557

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AGREEMENT FOR RECIPIENT CREATED TAX INVOICES

La Trobe University ABN 64 804 735 113 (the 'University') and the Agency are registered for GST. The University has agreed to issue recipient created tax invoices upon the terms and conditions detailed below and on the second page of this agreement.

Agency: _____ (the 'Agency')

ABN: _____

Address for Notices:

Phone: _____

To facilitate payment via EFT please provide the following:

Account name: _____

Bank BSB: _____

Bank Account Number: _____

Email address for remittances: _____

Goods and Services

The Agency has agreed to provide goods or services under a separate agreement with the University.

Description of Agreement as follows:

PRESERVICE TEACHER SUPERVISION PROVIDED BY SCHOOLS

University's address for notices: Placement Partnering and Operations
Office of the Provost
La Trobe University
BUNDOORA Victoria 3086

Notices

All Notices required to be given under this agreement shall be in writing sent to the address of the party as set out in this agreement. Any notice may be delivered by post or facsimile.

SIGNED for and on behalf of the University

SIGNED for and on behalf of the Agency

Dated: _____

Dated: _____

TERMS AND CONDITIONS

1. **Background**

1.1 This Agreement is made in accordance with the Australian Tax Office Ruling 2000/10 "Goods and Services Tax: recipient created tax invoices" (the "Ruling") and the A New Tax System (Goods and Services Tax) Act 1999 Classes of Recipient Created Tax Invoice Determination (No.1) 2000 (the "Determination").

2. **Definitions**

2.1 In this Agreement terms which are defined in the A New Tax System (Goods and Services Tax) Act 1999 have the same meaning as those terms have in that Act.

3. **Invoices**

3.1 The University will issue a recipient created tax invoice (RCTI) for supplies made to it by the Agency after 1 July 2000 and which are taxable supplies.

3.2 The Agency will not issue invoices for supplies made by it to the University after 1 July 2000 and which are taxable supplies.

4. **Warranties**

4.1 The Agency warrants that at the date of this agreement it is registered for GST. The Agency will notify the University if it ceases to be registered.

4.2 The University warrants that at the date of this agreement it is registered for GST. The University will notify the Agency if it ceases to be registered or if it ceases to satisfy any of the requirements of the Determination.

5. **Issue**

5.1 The University shall issue the original or a copy of each RCTI to the Agency within 28 days of the making, or determining the value of, the taxable supply and shall retain the original or a copy.

5.2 The University shall issue the original or a copy of an adjustment note to the Agency within 28 days of an adjustment and shall retain the original or a copy.

6. **Non-Issue**

6.1 The University shall not issue a document that would otherwise be an RCTI on or after the date when the University or the Agency has failed to comply with any of the requirements of the Determination.

7. **Compliance**

7.1 The University shall reasonably comply with its obligations under the taxation laws.

8. **Termination**

8.1 The University shall reasonably comply with its obligations under the taxation laws.

9. **General**

9.1 This Agreement constitutes the entire agreement between the parties and may only be varied by the further written agreement of the parties. This Agreement shall be governed by the laws of Victoria.

9.2 The University shall issue the original or a copy of an adjustment note to the Agency within 28 days of an adjustment and shall retain the original or a copy.