

# RECIPIENT CREATED TAX INVOICE AGREEMENT



**APRA  
AMCOS**

Membership enquiries 1800 642 634 [writer@apra.com.au](mailto:writer@apra.com.au) [www.apraamcos.com.au](http://www.apraamcos.com.au)

If you are registered for the Goods and Services Tax (GST), you should complete this Recipient Created Tax Invoice Agreement (RCTI). This Agreement gives APRA or AMCOS permission to issue a Tax Invoice on your behalf so that any APRA or AMCOS royalty payment to you will include the relevant payment of GST.

**Please note, you will not be paid any GST until this form is completed and returned to APRA AMCOS.**

\* This Agreement is made on: [insert dd/mm/yyyy]

Between

\* The Member: [insert your name]

Of

\* Address: [insert your address]

And

[tick both boxes if you are a member of **both** APRA and AMCOS]

[Tick this box if you are a member of **APRA**]

- Australasian Performing Right Association  
ABN 42 000 016 099 (APRA)

[Tick this box if you are a member of **AMCOS**]

- Australasian Mechanical Copyright Owners' Society Limited  
ABN 78 001 678 851 (AMCOS)

Of

**16 Mountain Street, Ultimo, New South Wales 2007**

**Tick the boxes in the checklists below to show your agreement with the statements.** [Complete **both** sections if you are a member of both APRA and AMCOS.]

## To be completed by APRA members

- I am a member of APRA and have assigned to APRA certain rights relating to the broadcast, public performance and communication of one or more musical works.
- I understand that the assignment of those rights comprises a "taxable supply" (Supply) for the purposes of the "GST Act" (A New Tax System (Goods and Services Tax) Act 1999).
- I understand that it is more efficient and practical for APRA, as the recipient of that assignment of rights, to issue a Recipient Created Tax Invoice (RCTI) for the Supply than for me to issue a tax invoice.
- I agree that APRA should issue a RCTI, and that I will not issue a tax invoice, in respect of the Supply.

## To be completed by AMCOS members

- I am a member of AMCOS and have given a grant of authority to AMCOS covering certain rights relating to the mechanical reproduction of one or more musical works.
- I understand that the grant of authority over those rights comprises a "taxable supply" (Supply) for the purposes of the "GST Act" (A New Tax System (Goods and Services Tax) Act 1999).
- I understand that it is more efficient and practical for AMCOS, as the recipient of that grant of authority, to issue a Recipient Created Tax Invoice (RCTI) for the Supply than for me to issue a tax invoice.
- I agree that AMCOS should issue a RCTI, and that I will not issue a tax invoice, in respect of the Supply.

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## To be completed by APRA members

- I am GST registered with the Australian Taxation Office (ATO) and will notify APRA if this changes.
- I understand that APRA is GST registered with the ATO and will notify me if they cease to be registered or if they cease to be eligible to issue an RCTI because they fail to satisfy any requirement imposed by the Commissioner of Taxation or otherwise.
- APRA indemnifies me against any liability for GST and against any penalties which may arise from an understatement of the GST payable on any supply to APRA by me for which APRA issues an RCTI.

## To be completed by AMCOS members

- I am GST registered with the Australian Taxation Office (ATO) and will notify AMCOS if this changes.
- I understand that AMCOS is GST registered with the ATO and will notify me if they cease to be registered or if they cease to be eligible to issue an RCTI because they fail to satisfy any requirement imposed by the Commissioner of Taxation or otherwise.
- AMCOS indemnifies me against any liability for GST and against any penalties which may arise from an understatement of the GST payable on any supply to AMCOS by me for which AMCOS issues an RCTI.

## Your Signature

- I have read and understood the RCTI Agreement. (Please tick the box to indicate your agreement)

**Your signature** (Type "Signed by me" followed by your full name in the box above)

**Your IPI Number**

**Your ABN**

## Office Use Only

Signed for and on behalf of APRA AMCOS

APRA

AMCOS