



# WINGHAM BEEF EXPORTS PTY LTD

ACN 002 954 789  
ABN 19 002 954 789

1295 Gloucester Road  
(PO Box 13)  
Wingham NSW 2429  
Phone (02) 6591 1000

Dear Supplier,

## Goods and Services Tax (GST) & Livestock Purchased On "Weight at Works"

All new suppliers must complete either a RCTI agreement or Hobby Farmer Declaration

**IF you have an ABN for farming purposes**

**(i) ABN Registered and GST registered - Complete a RCTI Agreement**

If you have an ABN and you are GST registered, you will be requested to sign and return the attached agreement with Wingham Beef Exports Pty Limited which will enable us to prepare a "**Recipient Created Tax Invoice**" (RCTI). The agreement will be in a form similar to that used by other processors. The RCTI will include cattle payment details (as per the Feedback Sheet) and details of the 10% GST payable by us to you.

**(ii) ABN Registered but Not GST Registered- Complete a RCTI Agreement**

If you have an ABN but are not registered or required to be registered for GST (e.g. you are a small producer with less than \$75,000 annual turnover), a "Recipient Created Tax Invoice" (RCTI) will still be issued, so please sign and return the agreement *prior* to supply of cattle. No GST will be paid to you as you are not GST registered.

When completing a RCTI Agreement the supplier name must match the ABN registration. A Business name can only be used if it is a Registered Business name with ASIC. The supplier name must be used in future correspondence with us eg NVD forms & booking in cattle.

**NO ABN for farming purposes (you may have an ABN for another Business-please do not use on forms)**  
- Complete a **Hobby Farmer Declaration**

If you do not have an ABN and are not registered or required to be registered for GST, we will be required to withhold 47% of the gross amount and remit that withheld amount to the Tax Office **unless** you are exempt from supplying an ABN under the GST Legislation or the Tax Office has accepted that you are not carrying on an enterprise for the purposes of the GST Legislation.

If you do not want us to withhold 47% of the price, you will need to provide us with a declaration to the effect that you are not carrying on an enterprise for tax purposes. A form "**Hobby Farmer Declaration**" is provided for you to sign and return *prior* to supply of cattle. An invoice will still be issued. Hobby Farmer Declarations must be in your own, or partnership name, no trading or Business names are acceptable.

We cannot issue an RCTI without one of the signed agreements, so please sign and return *prior* to supply of cattle.

Payment for livestock will be as per Feedback Sheet (less levy deductions or other deductions where applicable plus GST if registered). You will be required to include the amount of the GST paid by us to you in your BAS to the Tax Office. Payment is 9 days after the kill date unless this is a weekend or Public Holiday.

If you require any further information regarding the arrangements, please contact Carly Sims on 65911022.

Yours faithfully,

Chris Black  
General Manager

**WRITTEN AGREEMENT TO FACILITATE THE  
CREATION OF  
RECIPIENT CREATED TAX INVOICES**

AGREEMENT made at .....on.....  
(Insert Place) (Insert Date)

**BETWEEN**

**SUPPLIER:** .....  
(Insert Business Name)

**ABN:** ..... (Insert 11 digit ABN) **PIC:** .....

Is the Supplier registered for GST purposes? ..... (yes/no)

**Property Address:** .....  
.....  
.....**Postcode** .....

**Phone number:** ..... **Fax:** .....

**Email:** .....  
(Please print clearly & be case & space specific)

**AND**

**RECIPIENT:** Business Name: Wingham Beef Exports Pty Limited  
ACN: 002 954 789  
ABN: 19 002 954 789  
Is the Recipient registered for GST? Yes

In connection with supplies made by the Supplier to the Recipient, the parties agree that:

1. The Supplier may be registered for GST.
2. The Recipient will be registered for GST.
3. The Supplier gives its permission and has requested the Recipient to issue recipient created tax invoices ("**RCTIs**") for taxable supplies the Supplier makes to the Recipient as specified in this agreement, but only to the extent that the Recipient is permitted by any applicable legislation, regulations and rulings ("**Law**") to do so.

**WRITTEN AGREEMENT TO FACILITATE THE  
CREATION OF  
RECIPIENT CREATED TAX INVOICES**

4. Subject to clauses 6, 7 and 8, the Recipient will issue RCTIs:
  - (a) for all taxable supplies of agricultural products made by the Supplier to the Recipient in which the Recipient determines the value of the agricultural products (and any by-products) subsequent to, and dependent upon, quantitative and qualitative analysis of the supply being undertaken and only in circumstances where the Recipient is permitted by Law to do so; and
  - (b) for other taxable supplies made by the Supplier to the Recipient in circumstances where the Recipient is permitted by the Law to do so.
5. The Supplier must not issue a tax invoice for any supply in respect of which the Recipient will issue an RCTI under this agreement.
6. If the Supplier does not want the Recipient to issue a RCTI for a supply that the supplier will make to the Recipient then the Supplier will notify the Recipient *before* that supply is made. If the Recipient receives this notice before the supply is made, the Recipient will not issue an RCTI under clause 4 in respect of that supply and instead, the Supplier will issue a tax invoice for that supply in accordance with the Law.
7. If for any reason, the Supplier ceases to be registered for GST purposes or otherwise becomes aware that the Recipient is no longer permitted by the Law to issue RCTIs then:
  - (a) the Supplier will notify the Recipient *before* the Supplier makes any further supplies and *before* the Recipient issues any further RCTIs and
  - (b) the Recipient will cease to issue RCTIs unless and until the Recipient is permitted by the Law to issue RCTIs.
8. If for any reason, the Recipient ceases to be registered for GST purposes or otherwise becomes aware that it is no longer permitted by the Law to issue RCTIs then:
  - (a) the Recipient will notify the Supplier *before* the Recipient issues any further RCTIs; and
  - (b) the Recipient will cease to issue RCTIs unless and until the Recipient is permitted by the Law to issue RCTIs.
9. If the Recipient becomes aware that an adjustment event occurs in relation to a supply for which the Recipient has issued an RCTI, the Recipient will notify the Supplier and will issue the Supplier with an adjustment note for that supply in accordance with the Law.
10. The Recipient will pay to the Supplier the amount of any GST or any penalties which the Supplier has to pay because of any understatement of the GST payable on any supply for which the Recipient has issued an RCTI.

**WRITTEN AGREEMENT TO FACILITATE THE  
CREATION OF  
RECIPIENT CREATED TAX INVOICES**

- 11. The Supplier will pay to the Recipient the amount of any loss suffered by the Recipient because of the Supplier's failure to comply with this Agreement or because of the Supplier's failure to notify the Recipient of anything required by this Agreement within the specified time period.
- 12. This agreement may be terminated by either party for any reason, after giving fourteen (14) days notice to the other party of its intention to do so.

**Does this Agreement replace an existing RCTI Agreement or Hobby Farmer Declaration? Yes/No**

**If yes, Original Supplier name:** ..... **ABN:** .....

**Reason:** change of GST status / change of supplier name & ABN (please cross out incorrect reason)

SIGNED by or on behalf of the **Supplier** ) ..... Date ...../...../.....  
) (Signature)

in the presence of: ) ..... Date ...../...../.....  
) (Signature of Witness)

.....  
(Name of Witness in Full)

<b><u>Office Use Only</u></b>	
SIGNED by or on behalf of the <b>Recipient</b>	) ..... Date ...../...../..... ) (Signature)
in the presence of:	) ..... Date ...../...../..... ) (Signature of Witness)
	..... (Name of Witness in Full)

Note 1. This Agreement must be dated.

Note 2. This Agreement must be retained for 5 years after the termination of this Agreement.



# WINGHAM BEEF EXPORTS PTY LTD

ACN 002 954 789  
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1295 Gloucester Road  
(PO Box 13)  
Wingham NSW 2429  
Phone (02) 6591 1000

## APPLICATION FOR DIRECT DEPOSIT

Please be advised we make payments by electronic funds transfer (EFT) directly to your nominated bank account. All suppliers must have a signed RCTI agreement **or** Hobby Farmer Declaration in place with Wingham Beef Exports.

**All New suppliers must provide bank details.**

- Note:
- there can be only **one** bank account per supplier
  - all **CHANGES** must be advised in writing and signed
  - please **print** clearly

Tick one -     Initial Notification of Bank Details                   Change of Bank Details

Supplier Name:	
ABN or Exempt:	
Postal Address:	
	State:                  Post Code:
Phone Number:	Fax Number:
Email Address:	<i>(please be case &amp; space specific)</i>
Bank Name:	
Branch Name:	
BSB Code:	
Account number:	
Account Name:	
Signature:	Date:         /         /
Print Name:	

**Remittance Advices** will be automatically emailed to you. Remittance Advices will not be sent otherwise.

If you have any queries, please contact Accounts on (02) 6591 1010.  
Forms may be emailed to [wbe-accounts@winghambeef.com.au](mailto:wbe-accounts@winghambeef.com.au)

Thankyou   <hr/> Carly Sims Accountant	WBE Approval:   <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">           Chris Black General Manager         </div> <div style="width: 30%;">           Leanne Yarnold HR &amp; Office Manager         </div> </div>
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