

Agreement for the issue of

recipient created tax invoices for the purposes of Subdivision 153-B of the GST Act (**the Agreement**)

**Australian Energy Market Operator Limited**

and

**#1#**

Australian Energy Market Operator Ltd

Level 45, 152 St Georges Terrace,

PERTH WA 6000

TEL: 08 9469 9800

**AGREEMENT FOR THE ISSUE OF RECIPIENT CREATED TAX INVOICES FOR THE PURPOSES OF SUBDIVISION 153-B OF THE GST ACT**

**NOTES FOR COMPLETION BY RULE PARTICIPANT OR APPLICANT APPLYING TO BE A RULE PARTICIPANT**

Last Updated:

This file contains two documents for completion and submission to AEMO by a Rule Participant or an applicant applying to be a Rule Participant in the Western Australian Wholesale Electricity Market to enable AEMO to issue a recipient created tax invoice on their behalf for taxable supplies provided:

1. Agreement for the issue of recipient created tax invoices for the purposes of Subdivision 153-B of the GST Act (the Agreement); and
2. Covering letter returning a signed copy of the Agreement to AEMO (the Letter).

**How to complete the Documents**

The Agreement and the Letter use a code to ensure that all variables are completed. Use the “Find and Replace” function in Microsoft Word and insert the coded variable in the “Find” section and then type the required text to replace it within the “Replace” section.

These are the variables:

|  |  |
| --- | --- |
| VARIABLE | REQUIRED INFORMATION |
| #1# | Your company’s full name, including the ‘Pty Ltd’ or similar, exactly as the name is registered (including any trust details) |
| #2# | Company/trust ABN |
| #3# | Company’s address. Use the following format, using AEMO’s Perth office as an example: Level 45, 152 St Georges Terrace, Perth, Western Australia 6000 |
| #4# | Name of the authorised person from your company who will sign the Agreement on the company’s behalf. It must be someone with sufficient authority to enter into the agreement, such as a Chief Financial Officer. Please note that this person will also be nominated in the covering letter as the recipient of the fully executed copy from AEMO in due course. |

Insert the date the authorised signatory signs the agreements underneath his/her signature. The date of the Agreement will be the date on which AEMO executes it.

**Number of Copies**

*In response to the COVID-19 pandemic, AEMO has adopted digital and remote ways of working to protect our people and critical operations.  As a result, this Agreement may be executed in counterparts. All counterparts when taken together are deemed to constitute one instrument. The counterparts may be executed and delivered by email or other electronic means by one or more of the parties and the receiving party or parties may rely on the receipt of such document so executed and delivered electronically as if the original had been received.*

**ONCE YOU HAVE COMPLETED THE TASKS DETAILED ON THIS PAGE, PLEASE DELETE IT, LEAVING THE AGREEMENT AND LETTER INTACT.**

DETAILS

|  |  |
| --- | --- |
| **Parties:** | Australian Energy Market Operator Limited  ABN 94 072 010 327  Level 45, 152 St Georges Terrace, Perth, Western Australia 6000 (**AEMO**)  and  #1#  ABN #2#  of #3# (**Rule Participant**) |

**Operative Provisions**

# Interpretation

## Definitions

In this document, unless a contrary intention appears, these meanings apply:

**GST Act** means *A New Tax System (Goods and Services Tax) Act 1999* (Cth).

**Market** means the Western Australian Wholesale Electricity Market, as that term is defined in the Rules.

**Rules** means the Western Australian Wholesale Electricity Market Rules made under *Electricity Industry (Wholesale Electricity Market) Regulations 2004* (WA).

**Settlement Revision and Adjustment Provisions** means any provisions in the Rules governing the revision and adjustment of settlements of transactions in the Market.

**Relevant Taxable Supplies** means services provided to the Market by the Rule Participant under the Rules that are taxable supplies.

## Interpretation

In this document, unless the contrary intention appears:

* 1. a reference to a document (including this Agreement) or another instrument includes the document or instrument as novated, varied, or replaced, and despite any change in the identity of the parties;
  2. a reference to legislation includes subordinate legislation and other instruments under them, and consolidations, amendments, re-enactments or replacements of any of them;
  3. the singular includes the plural and vice versa and a gender includes all genders;
  4. a reference to a party includes its successors, substitutes and assigns;
  5. the expressions “GST”, "GST law", “tax invoice” “recipient created tax invoice”; “adjustment note”, “supply” and “taxable supply” have the meanings given to those terms in the GST Act; and
  6. if a word or phrase is specifically defined in this Agreement, other parts of speech and grammatical forms of that word or phrase have corresponding meanings.

# Term

This Agreement commences on the date it is executed by all parties or, if later, when all of the following conditions are met**:**

* 1. AEMO is registered for GST purposes; and
  2. the Rule Participant is registered:
     1. for GST purposes; and
     2. to participate in the Market in accordance with the Rules.

# Recipient Created Tax Invoices

AEMO will issue tax invoices and adjustment notes in respect of Relevant Taxable Supplies (including supplies taken to be taxable supplies under Subdivision 153-B of the GST Act) made by the Rule Participant to AEMO through or in respect of the Market in accordance with the Rules, and the Rule Participant will not issue tax invoices in respect of those Relevant Taxable Supplies.

# Subdivision 153-B of the GST Act

* 1. Where applicable, AEMO will make supplies to third parties through the Market, in accordance with the Rules, as intermediary on the Rule Participant’s behalf (153-B Supplies).
  2. For the purposes of the GST law:
     1. AEMO will be treated as making the 153-B Supplies to third parties; and
     2. the Rule Participant will be treated as making corresponding supplies to AEMO.
  3. In the case of the 153-B Supplies to third parties:
     1. AEMO will issue to the third parties, in AEMO’s own name, all the tax invoices and adjustment notes relating to the 153-B Supplies; and
     2. the Rule Participant will not issue to the third parties any tax invoices and adjustment notes relating to the 153-B Supplies.

# Acknowledgements

## Previous agreements

This Agreement supersedes all previous agreements entered into between the parties in respect of the same subject matter (that is, facilitating the issuance of recipient created tax invoices), for activities conducted in the Market, and the parties agree that any such agreement terminates on the date of this Agreement.

## GST registration

* 1. The Rule Participant acknowledges that it is registered for GST purposes on the date of this Agreement and that it will notify AEMO if it ceases to be so registered.
  2. AEMO acknowledges that it is registered for GST purposes on the date of this Agreement and that it will notify the Rule Participant if it ceases to:
     1. be so registered; or
     2. satisfy any of the requirements for issuing recipient created tax invoices listed in a relevant determination made under subsection 29-70(3) of the GST Act.

# Termination

This Agreement will continue until the first to occur of:

* 1. the date on which either party ceases to be registered for GST purposes; or
  2. where the Registered Participant has ceased to be registered to participate in the Market under the Rules in a particular capacity, the date on which, in AEMO’s opinion, the Rule Participant has fulfilled all obligations and received all entitlements that may arise in relation to that registration under the Settlement Revision and Adjustment Provisions; or
  3. the date on which the parties enter into a subsequent agreement in respect of the same subject matter (that is, facilitating the issuance of recipient created tax invoices), for activities conducted in the Market.

# Notices

Any notice in connection with this Agreement must be in writing and:

* 1. may be given and received:
     1. by the Group Manager - WA Operations (or their delegate) or an equivalent officer on behalf of AEMO; and
     2. by the Chief Financial Officer, equivalent officer or other person notified to AEMO as the person authorised to give or receive notices under this Agreement on behalf of the Rule Participant; and
  2. may be:
     1. left at, or sent by prepaid express post to, the address of the receiving party as specified in this Agreement, or another address specified by the receiving party to the sending party; or
     2. sent by email to an email address specified by the receiving party to the sending party; and.
  3. unless a later time is specified in it, is taken to be received:
     1. for posted letters, on the third day after posting (or the seventh day if posted to or from a place outside Australia); and
     2. for electronic messages, at the time shown in a report by the computer from which the electronic message was sent, indicating that the message was delivered in its entirety to the electronic mail address of the recipient.

# Counterparts and Electronic Signatures

This Agreement may be executed in counterparts. All counterparts when taken together are deemed to constitute one instrument. The counterparts may be executed and delivered by email or other electronic means by one or more of the parties and the receiving party or parties may rely on the receipt of such document so executed and delivered electronically as if the original had been received.

EXECUTED as an agreement

|  |  |  |
| --- | --- | --- |
| **SIGNED** by **#4#** as authorised representative for **#1#**: | )  )  )  )  )  )  )  )  )  )  ) | Signed    Position  By executing this agreement the signatory warrants that the signatory is duly authorised to execute this agreement on behalf of #1#  Date: ….................................................... |

|  |  |  |
| --- | --- | --- |
| EXECUTED for and on behalf of **AUSTRALIAN ENERGY MARKET OPERATOR LIMITED** under power of attorney dated 20 December 2023:      Signature of attorney        Name of attorney (block letters)    By signing this document, the attorney states that they have received no notice of revocation of their authority to sign | )  )  )  )  )  )  )  )  )  )  )  ) | Date: ….................................................... |

COMPANY LETTERHEAD

Date:

AEMO WA Settlements

Email: WA.Settlements@aemo.com.au

Dear Sir/Madam

Return of Agreement for the issue of recipient created tax invoices for the purposes of Subdivision 153-B of the GST Act

As required under clause 9.1.3(e) of the Wholesale Electricity Market Rules, please find attached a copy of the signed Agreement for the issue of recipient created tax invoices for the purposes of Subdivision 153-B of the GST Act.

We note that this Agreement may be executed in counterparts. All counterparts when taken together are deemed to constitute one instrument. The counterparts may be executed and delivered by email or other electronic means by one or more of the parties and the receiving party or parties may rely on the receipt of such document so executed and delivered electronically as if the original had been received.

Yours sincerely

(signed)

(Job title of signatory)