

**FOR WEBSITE****GOODS AND SERVICES TAX**

- 1 In this clause, “GST” refers to the goods and services tax under the A New Tax System (Goods and Services Tax) 1999 (“GST law”) and the terms used have the meanings as defined in the GST law.
- 2 If GST applies to any supply made by either party under or in connection with this Agreement, the amount provided or to be provided for that supply will be increased by an amount equal to the GST liability properly incurred by the party making the supply. It is agreed that an amount payable by a party under this Agreement is exclusive of GST unless expressly stated otherwise.
- 3 Despite any other provision of this Agreement, if an amount payable under or in connection with this Agreement is calculated by reference to any loss, damage, cost, expense, charges or other liability incurred or suffered by a party, then the amount payable must be reduced by the amount of any input tax credit to which that entity is entitled in respect of the acquisition of any supply to which the loss, damage, cost, expense, charge or other liability.
- 4 Both the supplier and the recipient of the supplier, who are party to this Agreement, acknowledge that a supply may occur under this Agreement which is partly taxable and partly GST-free (or input taxed). If the parties dispute GST treatment of a supply of this kind, the supplier may treat the supply as one where Division 142 of the GST Act applies, whereby the supply is wholly taxable for GST purposes and a tax invoice is provided in relation to this supply. The application of this clause is not dependant on the recipient of the supply being able to fully recover an input tax credit wholly or partially in relation to this amount.
- 5 Any invoice rendered by a party to this Agreement in connection with a supply under this Agreement which seeks to recover an amount of GST payable by that party must conform to the requirements for a tax invoice. If requested to do so by the recipient of the supply, the supplier must provide a tax invoice within 14 days.
- 6 If any adjustment event occurs in respect of a supply to which clause 2 applies:
  - (a) the additional amount paid or payable by the recipient must be recalculated, taking into account any previous adjustments under clause 2 to reflect the occurrence of that adjustment event and the supplier or the recipient, as the case requires, must pay to the other the amount required to reflect the recalculation of the additional amount; and
  - (b) the supplier must provide an adjustment note to the recipient as soon as practicable after the supplier becomes aware of the occurrence of that adjustment event.