

Agreement for AEMO to issue recipient created tax invoices (**the Agreement**)

**Australian Energy Market Operator Limited**

and

**#1#**

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:

**Business Day** means a day that is not a Saturday, Sunday, or a public holiday throughout Western Australia.

**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 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.

# 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 Market Development & Energy Procurement (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 fifth Business Bay after posting (or the ninth Business 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:

Group Manager - WA Market Development & Energy Procurement

Email: [wa.rmp@aemo.com.au](mailto:wa.rmp@aemo.com.au)

Dear Sir/Madam

Return of Agreement for the issue of recipient created tax invoices

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.

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)