



RACING AND WAGERING WESTERN AUSTRALIA

ABN 21 347 055 603

Licensing & Registrations

14 Hasler Road, Osborne Park WA 6017

Telephone (08) 9445 5558

Facsimile (08) 9445 5586

LEASE AGREEMENT

Please tick where applicable ✓		
Harness <input type="checkbox"/> 	Thoroughbred <input type="checkbox"/> 	Greyhound <input type="checkbox"/> 
Fee: \$40 Payable by Lessee at lodgement (additional \$25 if lodged late)	Fee: \$50 Payable by Lessee at lodgement (additional \$75 if lodged late)	Fee: \$25 Payable by Lessee at lodgement Please submit original copy of this form

GENERAL INFORMATION:

- RWWA registers leases for racing purposes. RWWA is not a party to the leases it registers. RWWA's registration of a lease does not of itself create any proprietary rights.
- **UN-NAMED THOROUGHBREDS OR GREYHOUNDS CANNOT BE LEASED.**
- A lease is a private agreement between Lessor and Lessee which creates proprietary interests between the parties to the lease. If any dispute arises concerning a lease it is a matter for the parties to settle themselves either in the courts or through mediation. RWWA has neither the jurisdiction, nor expertise to determine the private rights of parties in a lease dispute. RWWA's only role is to manage its ownership registration system, ensure compliance with the Rules of Racing and determine the eligibility of horses/greyhounds to race. Legal advice should be sought in the case of a dispute.
- Even though the Terms & Conditions state that the Lessor can recover possession of the horse/greyhound if the lease is breached, this right is not absolute and a court may intervene and grant relief from forfeiture to the lessee if it is just to do so.
- Insurance of the horse/greyhound is the responsibility of the Lessor.
- A *GST Declaration Form* must be completed and returned with this lease agreement.
- Only **original** documents are accepted.
- Do not use correction fluid/tape to alter documentation,
- Managing Lessee and Managing Lessor must advise RWWA Licensing immediately of any change to contact details.
- The Managing Lessee must lodge this Lease Agreement and GST Declaration with RWWA within 14-days of the "commencing date" and no later than 7-days prior to the animal being entered for a race. Failure to do so will incur the specified late lodgement fees for Thoroughbreds and Harness.
- If this agreement is terminated under provision of Claus 3 (l) of the Terms and Conditions, the Managing Lessee and Managing Lessor must immediately lodge a *Cancellation of Lease Form*,
- Any corrections/alterations to the lease agreement must be initialled by the Managing lessor and Managing lessee.

1. NAME OF RACEHORSE / GREYHOUND: _____

REGO. CERTIFICATE NO. _____ BRAND _____

DATE OF FOALING: ____/____/____ NAME OF DAM: _____
(Horse only) (Horse only)

2. THIS AGREEMENT made on the _____ (Day) _____ (Month) _____ (Year) between the following persons hereinafter called the Lessor/s (Owner/s) and the Lessee/s.

WHEREBY the Lessor agrees to lease and the Lessee agrees to take on the lease from the Lessor the racehorse / greyhound described above, hereafter referred to as "the animal" for the purposes of this agreement, agreeing to all conditions for a term:

3. COMMENCING: _____ (Day) _____ (Month) _____ (Year) EXPIRING: _____ (Day) _____ (Month) _____ (Year)
(The term is inclusive of the first day and expires at midnight of the last day).

4. At a rental of \$ _____ or _____ Percent (%) of the [GROSS] or [NET] (Cross out either Gross or Net) value of all prize money won by or awarded to the said animal. RENTAL CANNOT BE "NIL". (Where the term "prize money" is used in respect of any Club paying any amount to the lessees the term "prize money" shall not include any breeder/owner bonus scheme payments or gross-up for the GST. Where the Lessor is GST registered, the rental rate payable by the lessee shall include, subject to the terms and conditions of the Goods and Services Tax, any GST applicable to the required rental rate).

5. SPECIAL CLAUSES forming part of the "Terms & Conditions" (SHOW ANY ADDITIONAL REQUIREMENTS HEREUNDER. SPECIAL CLAUSES MUST BE AUTHORISED BY THE MANAGING LESSOR AND THE MANAGING LESSEE). **CROSS OUT ANY CLAUSE NOT APPLICABLE**

5.1. Lessee/s Option to Purchase at the agreed price of \$ _____ (A) During the term of the lease, or (B) At its expiry.

5.2. **Trophies** won by the animal during the term of the lease are to be (A) Distributed to the Lessor absolutely, or (B) Distributed to the Lessee absolutely, or (C) Divided between the Lessor and Lessee with the first trophy being distributed to the (a) Lessor or (b) Lessee (Cross out Lessor or Lessee) – Not applicable for Greyhounds.

5.3. _____

5.4. _____

Authorising Signatures

_____ MANAGING LESSOR

_____ MANAGING LESSEE

6. LESSOR (S) / OWNER (S) DETAILS

MANAGER'S DETAILS FIRST

	SURNAME	INITIALS	TELEPHONE	DOB	SIGNATURE
1				/ /	
MAIL ADDRESS			ANIMAL DELIVERY ADDRESS		

	SURNAME	INITIALS	TELEPHONE	DOB	SIGNATURE
2				/ /	
3				/ /	
4				/ /	
5				/ /	
6				/ /	
7				/ /	
8				/ /	
9				/ /	
10				/ /	

7. LESSEE(S) DETAILS

(THE FIRST NAMED⁽²⁾LESSEE IS THE MANAGER. IF A ⁽³⁾SYNDICATE IS LEASING THE RACEHORSE/GREYHOUND , THE SYNDICATE MANAGER ONLY NEED COMPLETE THE LESSEE DETAILS)

	SURNAME	GIVEN NAMES	% SHARE	DOB	SIGNATURE
(2)LESSEE/MANAGER (1)				/ /	
POSTAL ADDRESS					TELEPHONE
(3)SYNDICATE NAME					
LESSEE (2)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (3)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (4)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (5)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (6)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (7)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (8)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (9)				/ /	
POSTAL ADDRESS					TELEPHONE
LESSEE (10)				/ /	
POSTAL ADDRESS					TELEPHONE

LESSEES' DECLARATION

I/WE THE ABOVE SIGNED LESSEE(S) AGREE TO BE BOUND BY THE RACING & WAGERING WA (RWWA) RULES OF RACING. I/WE DECLARE THAT IN THE PAST 10-YEARS I/WE HAVE NOT BEEN CONVICTED OF ANY CRIMINAL OFFENCE UNDER MY/OUR OWN NAME OR ANY OTHER NAME, OR HAVE ANY CRIMINAL CHARGE PENDING IN AUSTRALIA OR ELSEWHERE, OR HAVE BEEN CONVICTED OF AN OFFENCE UNDER THE RWWA RULES OF RACING (THOROUGHBRED/HARNESS/GREYHOUND) OR THE RULES OF ANY OTHER RACING JURISDICTION. (IF A LESSEE CANNOT MAKE THIS DECLARATION HE/SHE MUST REFER TO SECTION 11 ON PAGE 5).

8 . T E R M S & C O N D I T I O N S

1. The Lessee HEREBY COVENANTS AND AGREES WITH THE LESSOR that the Lessee will at all times during the continuance of this lease:
 - (a) **Pay to the Lessor, where applicable, the rental** stated on this form at the said address or such other place as the Lessor shall appoint direct free of all deductions whatsoever within **twenty-one days** of the receipt of the same by the Lessee.
 - (b) **Properly and skilfully train** the said animal for racing purposes and provide all proper accommodation, food and clothing therefore in accordance with the standard usually supplied or provided in connection with the training of such animal in Western Australia.
 - (c) At all time provide all **necessary veterinary services** for the said animal together with any medicines required in connection therewith in accordance with the advice of a qualified Veterinary Surgeon.
 - (d) **Keep and maintain the said animal in good condition** (whether actually racing or otherwise) and in the charge and care of careful and competent grooms and trainers.
 - (e) **Pay and discharge the costs expenses and fees of maintaining racing and spelling** the said animal in terms of this agreement.
 - (f) At all times **enter and race the said animal in the name of the Lessee** and in the name of no other person.
 - (g) **Permit the Lessor, his servants and agents with or without Veterinary Surgeons** at all reasonable times to enter upon the premises in which the said animal may be to inspect the state and condition thereof and for this purpose, advise him at any time on request of its whereabouts.
 - (h) Take all and every such **reasonable and usual precautions to prevent the said animal from being injured**, becoming ill or destroyed provided nevertheless that the Lessee shall not be liable to the Lessor for any damage owing to injury to or illness or destruction of the said animal unless such injury illness or destruction shall have occurred through the neglect or default of the Lessee or any agent of the Lessee.
 - (i) Shall inform the Lessor within forty-eight (48) hours from the happening thereof of any sickness or injury suffered by the animal by accident or otherwise and in the event of the death of the animal the Lessee shall make a Statutory Declaration in writing of the death and the particulars and causes and shall within seven (7) days from the date of death deliver to the Lessor such Declaration and surrender all certificates of registration to RWWA.
 - (j) **Forthwith to lodge the ORIGINAL Lease Agreement with RWWA** within the time prescribed the relevant rules of racing.
 - (k) At the expiration or sooner determination of this Lease, **at the Lessee's cost, deliver to the Lessor at his address** as stated on this form or such other place as the Lessor shall appoint but at no greater cost the said animal in the same good state and condition as the same now is.
2. That the LESSEE WILL NOT AT ANY TIME DURING THE SAID TERM:
 - (a) Without the prior consent in writing of the Lessor **permit the said animal to be gelded or used for stud purposes or any other purpose than that of flat racing** and training for the same and will not train for or race nor suffer or permit the said animal to be trained for or raced in any **hurdle race or any steeplechase and will not school or permit to be schooled the said animal over jumps** of any kind whatsoever.
 - (b) **Race or suffer or permit to be raced the said animal at any race meeting or meetings other than those registered or approved** by Racing & Wagering WA .
 - (c) **Do suffer or permit any act matter or thing whereby the said animal may be liable to disqualification** under the RWWA Rules of Racing.
 - (d) **Take or remove the said animal out of Western Australia** without the prior consent, in writing, of the Lessor.
 - (e) **Assign underlet** or except for the purpose of the training thereof **part with the possession and personal control training and management** of the said animal without the prior consent in writing of the Lessor.
 - (f) **Administer, cause or permit to be administered any drug or medicine** except with the approval of a qualified Veterinary Surgeon.
3. IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the Lessor and the Lessee as follows:
 - (a) **That if the Lessee shall make default in the due and punctual payments** of any rental payable hereunder, or in the due and punctual observance and performance of any of the other covenants, conditions and stipulations herein contained, or if the lessee of the said animal shall be **warned-off or disqualified by any Principal Racing Authority**, or if any judgement be entered against the **Lessee in any Court of Law** and RWWA gives permission, or if execution be issued against the goods effects or lands of the Lessee, or in the event of the **death of the Lessee** or if the **Lessee shall commit any act of bankruptcy**, or the **nomination of the said animal by the Lessee is refused by RWWA**, then in any such cases the Lessor may determine the Agreement, and it shall be lawful for the Lessor or any duly appointed agent of the **Lessor within one month** of any such matter coming to the knowledge of the Lessor or such agent of the Lessor without the necessity of making any formal or other demand to retake and **recover possession of the said animal** wheresoever the same may be, and for such purpose the Lessor and employees and agents of the Lessor may enter the place where the animal is located or is supposed to be located without being responsible or answerable for any damage or loss resulting therefrom or occasioned thereby. **Thereupon this Agreement shall cease and determine** but without prejudice to any remedy for the recovery of any moneys which shall have already become due under this Agreement or of any damages for the breach of any of the covenants and agreements herein contained.
 - (b) **That in the event of the disqualification of the Lessor** by any Principal Racing Authority the rights of the parties shall be subject to the provisions of the relevant Rules of Racing that apply to that code.
 - (c) That in the event of the **determination of this Agreement pursuant to the provisions of paragraph (a)** of this clause the Lessee shall forthwith execute and deliver to RWWA all such transfers and other documents as may be necessary or be required by RWWA to record such determination and to revest the said animal in the Lessor and the Lessor is HEREBY CONSTITUTED AND APPOINTED **as the Lessees Attorney and agent** for the purpose and executing all such transfers and other documents.
 - (d) That in addition to and without prejudice to the provisions of paragraph (a) preceding if the **Lessee shall at any time be disqualified by any Principal Racing Authority** thereof this Lease shall **thereupon be determined and be absolutely void** and the said animal shall be returned and delivered to the Lessor by the Lessee in manner hereinbefore provided but in such event the Lessor shall have the benefit of any entrance or other fees which shall have been paid by the Lessee in connection with the said animal to the intent that the same shall be absolutely forfeited to the Lessor.
 - (e) That the said **animal shall at all times be raced in accordance with the RWWA Rules of Racing** for the time being in force and this Agreement shall be subject to and the **parties hereto bound by such rules** in all respects.
 - (f) That the Lessee shall take the said animal hereunder with the **benefit of all existing engagements entrances and nominations** (if any) but subject to the payment by the Lessee of all forfeits and liabilities in connection therewith.
 - (g) That in the event of any **dispute arising between the parties** hereto concerning this Agreement or in relation to any matter arising thereunder the same **shall be referred to arbitration under the provisions of the Commercial Arbitration Act 1985**.
 - (h) That nothing herein contained **shall be held or construed to form or be a partnership between the parties**.
 - (i) That the Lessee or if more than one lessees may **terminate this Agreement at any time upon giving one calendar month's notice, in writing**, in that behalf to the Lessor and upon returning the said animal to the Lessor in manner hereinbefore provided and in conformity with the state and condition as hereinbefore mentioned.
 - (j) That any **notice required to be given by the Lessor to the Lessee hereunder shall be** in writing and may be delivered to the Lessee personally or

sent by prepaid registered post to the Lessee at the address of the Lessee hereinbefore appearing and any notice required to be given by the Lessee to the Lessor shall be in writing and shall be delivered to the Lessor personally or sent by prepaid registered post addressed to the Lessor at the address of the Lessor hereinbefore appearing.

- (k) That the expression "**Lessor**" whenever herein appearing shall be deemed to **mean and include the Lessor and the executors administrators and assigns of the Lessor** and where there is more than one Lessor shall include the Lessors and each of them and their respective executors administrators and assigns and the expression "**Lessee**" shall be deemed to **mean and include the Lessee and the executors administrators and permitted assigns of the Lessee** and where there is more than one Lessee shall mean and include the Lessees and each of them and their respective executors administrators and permitted assigns and where there is more than one Lessee the covenants and agreements on the part of the Lessee shall be deemed to be several as well as joint.
 - (l) Where a lease is determined prior to the expiry date the lessee shall immediately lodge a **Cancellation of Lease** notification with RWWA.
 - (m) That the expression "**Gross Prize Money**" whenever herein appearing shall be deemed to **mean** all prize money (GST exclusive) earned for any placing.
 - (n) That the expression "**Net Prize Money**" whenever herein appearing shall be deemed to **mean** all prize money (GST exclusive) earned for any placing, less any fees due to the **trainer and rider provided by the RWWA Rules of Thoroughbred Racing**.
- * Greyhounds Only**
- (o) *If the greyhound competed in a race prior to the date of expiration of this Lease and by such competition has earned a place or qualified for further participation in the same race, then this Agreement shall be extended until the race is completed or the greyhound becomes no longer eligible for this particular race.

9. LEASE DISPUTES

RWWA ACCEPTS NO RESPONSIBILITY WHATSOEVER for the due observance of the terms and conditions of the lease, or any such failing thereto, and provides no warranty whatsoever as to the accuracy, truthfulness, or legal efficacy or enforceability of any such provisions of the lease. **RWWA STRONGLY ADVISES LESSOR/S** against signing the Lease Agreement but leaving blank the "Commencing" or "Expiry" date or Rental particulars for the Lessee/s to complete. Furthermore, the onus is on Lessor's to establish the number of Lessees and their identity and to ensure only their names appear on the Lease Agreement.

"SPECIAL CLAUSES"

To obviate disputes over the terms of the lease agreement, Special Clauses must be carefully phrased in unequivocal language. Dispute resolution through the Courts can be an expensive and not always satisfactory procedure; therefore all persons involved in the lease agreement must consider carefully the implications of any special clauses before they are inserted in the agreement. In case a dispute should arise it may be appropriate to agree in advance that a dispute be first referred to arbitration by a neutral person, with such provision incorporated in the lease itself or in a letter of agreement. Such agreement should also provide for the costs of the arbitration and whether either party is entitled to legal representation.

Unless there is a possible breach of the Rules, in which case the matter will be referred to the Stewards for investigation, RWWA will not be involved in resolving disputes.

10. APPOINTMENT OF MANAGER

A Manager must be appointed where there is more than one Lessee. The manager is given wide discretion under the respective rules of racing which take precedence in such matters to obviate disputes over such matters as the selection of a trainer and where and when the animal should race or be spelled, etc. Careful consideration of all such matters by reference to the rules of racing prior to the agreement taking effect will avoid disputes at a later time. The appointed Manager has sole discretion, alone of the joint owners and acting on their behalf, in matters including but not limited to:

- (a) the entry, nomination, acceptance or scratching of such animal for any race;
- (b) engagement of a jockey to ride such horse for any race;
- (c) receipt of any prize money or trophy won by such animal;
- (d) act for and represent the joint owners, lessees or Syndicate members in relation to the animal in all respects for the purpose of these Rules.

The appointed manager, subject to the Rules of Racing that provide for the removal or replacement of manager, shall be the first-named person recorded against the ownership of the animal on the Certificate of Registration, Lease Agreement or Syndication registration as the case may be. The following conditions apply with respect to the manager:

- (1) The Manager may be removed or replaced by a memorandum signed by the joint owners or lessees or Syndicate members representing a majority interest of greater than 50% in the animal.
- (2) The entry or nomination of every such animal for any race shall state thereon the name of the Manager.
- (3) The trainer of any such animal who enters, nominates, accepts or scratches such animal shall be deemed to have done so with the authority of the Manager and all the other nominators.

11. PERSONAL INFORMATION

To assist in making ownership determinations, the **Deputy Registrar** must assess the fitness and propriety of each applicant. If a signatory to this Agreement is unable to make the declaration on page one, he/she must notify the Deputy Registrar in writing prior to the lodgement of the Agreement. Such notification must include full details of the conduct in question. The Deputy Registrar will advise in writing within seven days of having received such notification. That advice should be retained by the applicant as evidence that the appropriate notification has been made.

All signatories are advised that should it be established that an individual has neglected or failed to truthfully make the declaration on page one, this application and any other application concerning the individual may be refused or cancelled at any time. If the notification has previously been advised to the Deputy Registrar, there is no need to do so again unless subsequent charges or convictions have been recorded against a person since the person submitted said notification to the Deputy Registrar.

A Principal Racing Authority or the Stewards may, in accordance with the relevant Rules of Racing punish any person who makes any false or misleading statement or declaration in respect of any matter in connection with the administration or control of racing. Inaccuracies or omissions may also lead to penalties and refusal or cancellation of the Registration of this animal or lease

12. PRIVACY STATEMENT

Please refer to RWWA's Privacy Policy on www.rwwa.com.au



RACING AND WAGERING WESTERN AUSTRALIA
 ABN 21 347 055 603

Licensing & Registration
 14 Hasler Rd OSBORNE PARK WA 6017
 Telephone 08 9445 5558
 Fax 08 9445 5586

GST DECLARATION FORM - OWNER / BREEDER

Section 1: Code and Status Please tick where applicable ✓		
Harness <input type="checkbox"/>	Thoroughbred <input type="checkbox"/>	Greyhound <input type="checkbox"/>
<input type="checkbox"/> Owner <input type="checkbox"/> Breeder	<input type="checkbox"/> Owner <input type="checkbox"/> Breeder <input type="checkbox"/> Non Resident	<input type="checkbox"/> Owner <input type="checkbox"/> Breeder

- 1/ If your horse or greyhound interests are registered under GST Legislation, you are required to provide the applicable ABN (Australian Business Number) so that prize money payments can be grossed up with the GST portion. Each person or entity that is GST registered should nominate the applicable ABN. You must advise RWAA as soon as you become registered for GST and provide them with your ABN if you haven't already done so.
- 2/ In the case of syndicate members who are GST registered, it is the GST status of the syndicate that will apply and not that of the individual syndicate members.
- 3/ Unless this form is provided with all relevant information, it cannot be processed and all payments will be withheld and not paid until complete details are received.

Section 2: Names and Contact Details Please complete or tick ✓ where applicable			
HORSE or GREYHOUND NAME:			<input type="checkbox"/> Owned <input type="checkbox"/> Leased
Manager Name:			
Address:	Street No. & Street Name:		
	Suburb:	State:	Postcode:
Contact Numbers:	Residential:	Business:	Mobile:
	*Email:		

*A monthly administration fee will be applicable if an email address is not provided

Section 3: Australian Bank Account Details (For prize money to be deposited into) COMPULSORY SECTION - MUST BE COMPLETED	
Account Name:	
Name of Bank:	Branch:
BSB: _____ (6 digits)	Account Number: _____ (max 10 digits)
Manager's Name:	Signature:

NOTE: GREYHOUNDS & HARNESS ONLY - Only one bank account can be nominated per owner group/owner regardless of the number of animals in each group. This one bank account will be used for all payments.

THOROUGHBREDS ONLY - Bank account can be nominated per horse.

Section 4: Hobby or Business Please complete or tick ✓ where applicable	
Please note that the information you provide should only relate to the ownership/lease of the horse/greyhound. We do not require details of another business you may have (e.g. plumbing, farming) unless your horse/greyhound is combined with this business.	
Is this horse or greyhound ownership / lease a Hobby <input type="checkbox"/> or GST Registered <input type="checkbox"/> (GST details required on reverse)	
If Hobby: (please complete this section) If ALL owners/lessees are hobby, please complete and sign the following declaration, or note details overleaf for itemised statements:	
I, _____, Full name of sole owner / lessee or Manager	acting on behalf of _____ Name of other owners, lessees or syndicate if applicable
hereby confirm that all supplies made to the Western Australian racing industry by this entity are not in the course of conducting a business. Should the declaration change at any time, I agree to notify RWAA of such change within 7 days.	
_____ Manager Signature	_____ Date

Section 4: Continued

Please complete or tick ✓ where applicable

IF GST Registered: (please complete this section)

Business Tax Compliance: This section of the form must be completed if an Australian Business Number (ABN) is used for racing purposes.

For GST purposes, are you as owner(s) or lessee(s) a single ENTITY? **Yes:** **No:** please tick ✓
 (In simple terms a single ENTITY means the group operates as a whole and has only one tax status. Please refer to ATO Guidelines, or seek professional advice).

If **Yes**, the tax status of the single entity is to be listed below. If **No**, please detail the tax status of all individual owners/lessees below.

- Column 1: List names of all owners/lessees/syndicates.
- Column 2: Indicate if the owner/lessee is a hobby – Yes or No. If Yes, proceed to Column 5
- Column 3: If the owner/lessee/syndicate is a business please enter their ABN and start date.
(We do not require details of another business you may have unless the horse/greyhound operation is combined with this business.)
- Column 4: If the owner/lessee/syndicate is a business, please indicate if they are GST registered – Y or N and start date.
- Column 5: We require a signature from ALL owners/lessees.

CO-OWNERS/LESSEE/ SYNDICATE NAMES	HOBBY Y/N	ABN (Applicable for Business)		GST Reg Y/N	SIGNATURE
		ABN No:	Start Date:		
1:		ABN No:			
		Start Date:			
2:		ABN No:			
		Start Date:			
3:		ABN No:			
		Start Date:			
4:		ABN No:			
		Start Date:			
5:		ABN No:			
		Start Date:			
6:		ABN No:			
		Start Date:			
7:		ABN No:			
		Start Date:			
8:		ABN No:			
		Start Date:			
9:		ABN No:			
		Start Date:			
10:		ABN No:			
		Start Date:			

All signatories please note. Where an owner/lessee is GST registered, the following agreement is given:

- The recipient may issue tax invoices in respect of the specified supplies.
- The supplier may not issue tax invoices in respect of those supplies.
- The supplier acknowledges that it is registered when it enters into the agreement and that it will notify the recipient if it ceases to be registered.
- The recipient acknowledges that it is registered when it enters into the agreement and that it will notify the supplier if it ceases to be registered within 7 days.
- The recipient indemnifies the supplier for any liability for GST and penalty that may arise **from an understatement of the GST payable on any supply for which it issues a recipient created tax invoice.**

RWWA Privacy Policy

Please refer to RWWA's Privacy Policy on www.rwwa.com.au