

BUYER CREATED TAX INVOICE AGREEMENT



Enquires 0800 69 2772 nz@apra.co.nz www.apraamcos.co.nz

If you are registered for the Goods and Services Tax (GST), you should complete this Buyer Created Tax Invoice Agreement (BCTI). This Agreement gives APRA and/or AMCOS permission to issue a Tax Invoice on your behalf so that any APRA or AMCOS royalty payment to you will include the relevant payment of GST.

Please note, you will not be paid any GST until this form is completed and returned to APRA AMCOS.

* This Agreement is made on: [insert dd/mm/yyyy]

Between

* The Member: [insert your name]

Of

* Address: [insert your address]

And

[tick both boxes if you are a member of both APRA and AMCOS]

[Tick this box if you are a member of APRA]

☐ **APRA NEW ZEALAND LIMITED**
IRD 82 601 740 (APRA NZ)

[Tick this box if you are a member of AMCOS]

☐ **AMCOS NEW ZEALAND LIMITED**
IRD 82 600 949 (AMCOS NZ)

Of

Unit 13, Zone 23, 21-23 Edwin Street, Mt Eden, Auckland, New Zealand

Tick the boxes in the checklists below to show your agreement with the statements.

[Complete **both** sections if you are a member of both APRA and AMCOS.]

To be completed by **APRA** members

- ☐ I am a member of APRA and have assigned to APRA certain rights relating to the broadcast, public performance and communication of one or more musical works.
- ☐ I understand that the assignment of those rights comprises a “**supply**” (Supply) for the purposes of the “**GST Act**” (Goods and Services Tax Act 1985).
- ☐ I understand that it is more efficient and practical for APRA, as the recipient of that assignment of rights, to issue a Buyer Created Tax Invoice (BCTI) for the Supply than for me to issue a tax invoice.
- ☐ I agree that APRA should issue a BCTI, and that I will not issue a tax invoice, in respect of the Supply.

To be completed by **AMCOS** members

- ☐ I am a member of AMCOS and have given a grant of authority to AMCOS covering certain rights relating to the mechanical reproduction of one or more musical works.
- ☐ I understand that the grant of authority over those rights comprises a “**supply**” (Supply) for the purposes of the “**GST Act**” (Goods and Services Tax Act 1985).
- ☐ I understand that it is more efficient and practical for AMCOS, as the recipient of that grant of authority, to issue a Buyer Created Tax Invoice (BCTI) for the Supply than for me to issue a tax invoice.
- ☐ I agree that AMCOS should issue a BCTI, and that I will not issue a tax invoice, in respect of the Supply.

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To be completed by **APRA** members

- ☐ I am GST registered with the Inland Revenue Department (IRD) and will notify APRA if this changes.
- ☐ I understand that APRA is GST registered with the IRD and will notify me if they cease to be registered or if they cease to be eligible to issue an BCTI because they fail to satisfy any requirement imposed by the Commissioner of Taxation or otherwise.
- ☐ APRA indemnifies me against any liability for GST and against any penalties which may arise from an understatement of the GST payable on any supply to APRA by me for which APRA issues an BCTI.

To be completed by **AMCOS** members

- ☐ I am GST registered with the Inland Revenue Department (IRD) and will notify AMCOS if this changes.
- ☐ I understand that AMCOS is GST registered with the IRD and will notify me if they cease to be registered or if they cease to be eligible to issue an BCTI because they fail to satisfy any requirement imposed by the Commissioner of Taxation or otherwise.
- ☐ AMCOS indemnifies me against any liability for GST and against any penalties which may arise from an understatement of the GST payable on any supply to AMCOS by me for which AMCOS issues an BCTI.

Your Signature

- ☐ *I have read and understood the **BCTI Agreement**. (Please tick the box to indicate your agreement)

Your signature

Your IPI Number

Your IRD Number

OFFICE USE ONLY

Signed for and on behalf of APRA AMCOS New Zealand

APRA NZ

AMCOS NZ