



**NAMBUCCA SHIRE COUNCIL**  
ABN 71 323 535 981  
44 Princess Street, MACKSVILLE NSW 2447  
PO Box 177  
Phone 6568 2555 Fax 6568 2201

# TAX INVOICE

INVOICE FROM:

TAX INVOICE NO: \_\_\_\_\_

Name:	Phone no:
Address:	ABN:

**PAYMENT AUTHORISATION**  
(Office Use Only)

Signature:

Date:

Date Work Done	Details of Claim	Location	Start Time	Finish Time	Total Hours Worked	Hourly Rate (inc GST)	Transport Cost or Estab Fee	TOTAL PRICE (inc GST)	Odometer/ Hourmeter (Start)	Odometer/ Hourmeter (Finish)	Job No.	Activity No.	Authorised by:

Operator/s: \_\_\_\_\_

GRAND TOTAL PAYABLE:	\$
Total includes GST of:	\$

The **SUBCONTRACTOR'S STATEMENT** attached **MUST** be completed and signed prior to payment being made:

CLAIM FOR PAYMENT
I hereby seek payment for work completed in accordance with the specification. Signed: ..... Date: .....

Plant Number/ Registration	Plant Hours/Km's (start)	Plant Hours/Km's (finish)

## REMINDER

**Make sure your insurances are CURRENT.**

**It is YOUR responsibility to maintain registration through the [bngconserve.com.au](http://bngconserve.com.au) website.**

**Failure to do so could result in the loss of work.**

# SUBCONTRACTOR'S STATEMENT

## Regarding, Pay-roll Tax and Remuneration (Note 1)

☐ Payroll Tax  
*Part 5B s31G-31J Pay-roll Tax Act*

☐ Remuneration  
*ss127, 127A Industrial Relations Act*

Sub Contractor \_\_\_\_\_ ABN: \_\_\_\_\_  
of \_\_\_\_\_

Has entered into a contract with \_\_\_\_\_ (Note 2)

ABN: \_\_\_\_\_ For work between: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ And \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (Note 3)

And/or Payment Claim Details: \_\_\_\_\_ (Note 4)

Nature of Contract Work \_\_\_\_\_ (Note 5)

### DECLARATION:

I, \_\_\_\_\_ a Director of / a person authorised by the subcontractor on whose behalf this declaration is made, hereby state that the abovementioned subcontractor:

Is either: ☐ a sole trader or partnership without workers or subcontractors (Note 6)

OR

☐ Registered business with employees

AND

☐ Has registered all Workers Compensation details with BNG consulting via the BNG conserve website

☐ Is ☐ not also a principal contractor in connection with the work under contract (Note 8).

☐ Has ☐ Has not been given a written statement by subcontractors in connection with the work.

☐ Is ☐ Is not required to be registered as an employer under the Pay-roll Tax Act 1971 - Pay-roll Tax Client No. \_\_\_\_\_

☐ Has paid all pay-roll tax due in respect of employees who performed the work for the principal contractor, as required at the date of this statement (Note 9)

☐ Has paid all remuneration payable to relevant employees, for work done under the contract during the period outlined above (Note 10).

Signature: \_\_\_\_\_

Full Name: \_\_\_\_\_ (Please Print)

Position/Title: \_\_\_\_\_

Dated: \_\_\_\_\_

### WARNING

- Any subcontractor, who knowingly provides a principal contractor with a written statement that is false, is guilty of an offence (Maximum penalty 100 units or \$11,000)
- Any written statement will not relieve the principal contractor of liability if, at the time the written statement was provided the principal contractor believed the written statement to be false.
- The principal contractor must retain a copy of any written statement for a period of not less than five years (Pay-roll tax) six years (Remuneration).

## NOTES

1. This form is prepared for the purpose of section 175B of the *Workers Compensation Act 1987*, Part 5B section 31G-31J of the *Pay-roll Tax Act 1971* and section 127 of the *Industrial Relations Act 1996*. If this form is completed in accordance with these provisions, a principal contractor is relieved of liability for workers compensation premiums, pay-roll tax and remuneration payable by the subcontractor.
  2. For the purpose of this statement, a principal contractor is a person (or other legal entity), who has entered into a contract with another person (or other legal entity), referred to as the subcontractor, and employees/workers of that subcontractor will perform the work under contract. The work must be connected to the business undertaking of the principal.
  3. In order to meet the requirements of s127 *Industrial Relations Act 1996*, a statement in relation to remuneration must state the period to which the statement relates.  
  
Section 127(6) *Industrial Relations Act 1996* defines remuneration as '*remuneration or other amounts payable to relevant employees by legislation, or under an industrial instrument, in connection with work done by the employees.*'  
  
Section 127(11) of the *Industrial Relations Act 1996* states '*to avoid doubt, this section extends to a principal contractor who is the owner or occupier of a building for the carrying out of work in connection with the building so long as the building is owned or occupied by the principal contractor in connection with a business undertaking of the principal contractor.*'
  4. Payment claim details – Where a subcontractor has entered into a payment schedule with a principal contractor they must identify the period or payment to which the statement applies.
  5. An accurate description of the work covered by the contract must be included.
  6. In completing the statement, a subcontractor declares that they are a sole trader or partnership without workers or subcontractors and is not required to hold workers compensation insurance.
  7. In completing the statement, a subcontractor declares that workers compensation premiums payable up to and including the date(s) on the statement have been paid, and all premiums owing during the term of the contract will be paid.
  8. It is important to note that a business could be both a subcontractor and a principal contractor, if a business 'in turn' engages subcontractors to carry out work. If your business falls within this category you should also obtain statements from your subcontractors.
  9. In completing the statement, a subcontractor declares that all pay-roll tax payable relating to work undertaken as part of the contract has been paid.
  10. In completing the statement, a subcontractor declares that all remuneration payable has been paid.
- It is noted that definitions of employer, employee, remuneration, and specific provisions for employers of outworkers in the clothing trades are as defined in s127A of the *Industrial Relations Act 1996*.
11. Failure to complete this statement may result in the principal contractor withholding any payment due to the subcontractor. Any penalty for late payment under the contract does not apply to any payment withheld under this subsection. Subcontractors may wish to keep a copy of the statement for their own records.

For more information, please visit the WorkCover website [www.workcover.nsw.gov.au](http://www.workcover.nsw.gov.au), Office of State Revenue website [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au), or Office of Industrial Relations, Department of Commerce website [www.commerce.nsw.gov.au](http://www.commerce.nsw.gov.au). Copies of the *Workers Compensation Act 1987*, the *Pay-roll Tax Act 1971* and the *Industrial Relations Act 1996* can be found at [www.legislation.nsw.gov.au](http://www.legislation.nsw.gov.au).