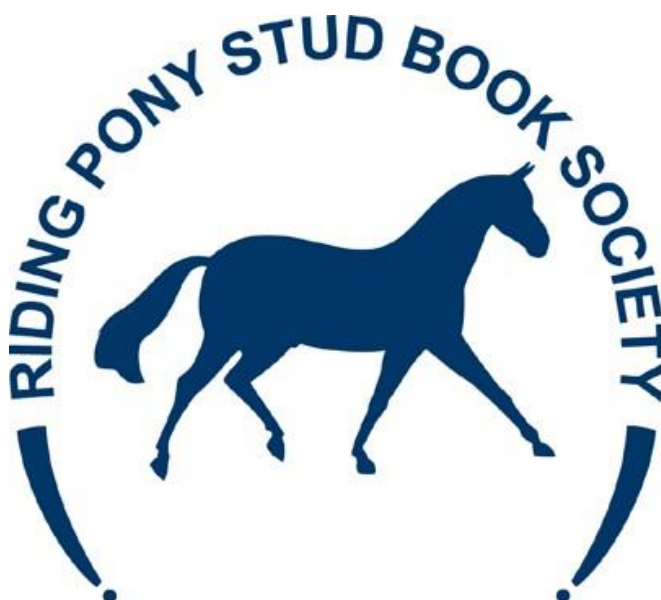


**Riding Pony Stud Book Society Ltd.**

**ABN 18 129 850 531**

# **STATE COMMITTEE STRUCTURE & PROCEDURES**

*Version 6, September 2020*



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## 1. INTRODUCTION

The Riding Pony Stud Book Society Ltd (**RPSBS**) State Committees are to operate in each Australian State as recognised by the RPSBS Board. The State Committees are Sub-Committees of the Board of the RPSBS and as such, must abide by any directions of the Board, rules and regulations of the Society, as deemed by the RPSBS Board of Directors at any time.

***This State Committee Structure & Procedures document supersedes all past versions.***

## 2. ROLE AND FUNCTION OF EACH STATE COMMITTEE

The role and function of each State Committee is to promote the interests of members of RPSBS in that State by undertaking activities that include but are not limited to:

- a) Implementing, following and promoting the RPSBS policies and procedures;
- b) Promoting the interests of the RPSBS and its members fairly and honestly;
- c) Engaging with convenors of Royal, agricultural and other equestrian shows and events within that State, along with other stakeholders as required;
- d) Managing the official RPSBS State RPSBS web site and official State RPSBS Facebook pages.  
The administrator of all state web and Facebook pages will be appointed by the RPSBS Ltd. Board of Directors. No other web or Facebook pages are to be created by state committees.;
- e) Conducting and/or or sponsoring not less than two Riding Pony events conducted under RPSBS rules per year.  
Under RPSBS Ltd. Rules, judges for state RPSBS shows must be chosen by a transparent, random selection process unless overseas judges are being appointed.  
Schedules for events being run under RPSBS rules must be approved by the State Director and a copy lodged with the Board Secretary prior to its release to members.;
- f) Conducting or participating in at least one Judges' Seminar not less than every two years;
- g) Conducting schools, social events and other activities considered appropriate by the State Committee;
- h) Managing assets held by the State Committee for the benefit of RPSBS members in that State.  
The State's Director and the Company Treasurer must be signatories to all state accounts;
- i) Providing ongoing reports of the activities, performance and financial position of the State to each Board meeting and any other documentation as may be requested by the Board at any time;
- j) Providing necessary documentation to the Company Treasurer to enable a financial audit on an annual basis in the time frame of the Society's financial year;
- k) Providing the Company Treasurer with the necessary financial information in order to complete the quarterly BAS in the timeframe required;

- l) Nominating an elected member of the State Committee as a member of the Board of Directors of the RPSBS;
- m) Assisting the Board with the resolution of RPSBS issues; and
- n) Referring issues to the Board for resolution/adjudication by written correspondence through the National Office.

### **3. ESTABLISHMENT AND TERMS OF OFFICE**

- a) A State Committee will be established and contain no less than three (3) and not more than nine (9) members, validly nominated and elected by the membership according to the procedures set out below;
- b) No more than two members of a family or partnership can be elected on to a State Committee;
- c) To be eligible to vote, be nominated, or nominate/sponsor in the election of a State Committee a member must be an Eligible Financial Member (see definition);
- d) A State Committee member will be elected for a term of three years. Elected members of state committees must never receive any monies or gifts other than reimbursement for eligible state committee expenses, as approved by the State Committee, on the presentation of paid invoices;
- e) State Committee elections will be held annually as required;
- f) The State Committee Secretary must notify the National Office of any change of State Committee members and must publish an updated list of State Committee members on the State website within 7 days of such change; and
- g) Should the number of elected members on a State Committee fall below three (3) members, that Committee may approach the Board of Directors to convene an election for the purpose of filling vacancies in order to ensure the continuing operations of that State Committee.

### **4. STATE COMMITTEE MEETINGS**

- a) State Committees are required to have a minimum of two face-to-face meetings per year, either in person or through appropriate electronic meeting platforms. Other communication and consultation may be conducted as each State Committee deems necessary, however informal communications do not constitute a State Committee meeting;
- b) Minutes of State Committee meetings must be recorded and once endorsed, must be lodged with the National Office;
- c) At least half of the state committee members present at a committee meeting shall constitute a quorum for the purpose of conducting the meeting, either in person or via electronic means.

## **5. APPOINTING A STATE COMMITTEE MEMBER TO THE RPSBS BOARD OF DIRECTORS**

State Committees will nominate and elect a member of their committee to serve as a Director on the RPSBS Board of Directors. This appointment to the RPSBS Board of Directors will be for a period of 3 years except in the following circumstances:

- a) The appointed State based Director resigns from either his/her State Committee and/or Board position; or
- b) The appointed State based Director is removed from either his/her State Committee, Board Position or as a member of the RPSBS in accordance with the RPSBS Constitution, Structures and Procedures, Rules and Regulations, legal or government regulatory requirements.

Where a State Committee, for whatever reason, is unable to nominate an elected State Committee member as a Director to the RPSBS Board, the State Committee must consult the Board and seek advice and assistance to find a suitable candidate. Although this person need not be a resident of that state or even an RPSBS member, it is preferred that this person is a resident of that state and an RPSBS member.

When a State Committee member's term as a member of the Board of the Society is to expire, the State Committee will either re-nominate that member to serve as a Director for another term if eligible, or nominate another State Committee member for the position as soon as practicable. If a State Committee member's term as a member of the Board of the Society has been terminated, that person shall be ineligible for appointment to the Board of the Society for a period of three years.

If possible, a second person shall be nominated to act as a substitute Director if the State's nominated Director is unable to attend a meeting.

## **6. STATE ANNUAL MEETING (SAM)**

Each State Committee will convene a SAM of Members registered to vote in that state after 10 May and prior to 30 May of each year. The National Office must give notice of all state SAM details to the members of the RPSBS via the RPSBS website and Facebook page, by email, and/or by post no later than 15 March in the current year.

The State Annual Meeting of Members will be deemed to be validly held and election of State Committee Office Bearers to be validly conducted notwithstanding accidental failure to give any member of the Society notice of the meeting;

The business of the State Annual Meeting of Members will be to:

- a) Accept the minutes of the previous SAM;
- b) Receive a report from the State Chairperson;
- c) Receive a report from the State Board Director;
- d) Receive an audited report from the State Treasurer on the financial operations of the State

Committee's previous financial year; and

- e) Confirm the election of members of the State Committee.

A State Committee may convene other meetings of members registered in that State from time to time following the procedures as outlined in the Constitution. A State Committee may request the Board to convene other meetings of members registered in that State from time to time, or the Board may itself convene such meeting, following the procedures as outlined in the Constitution.

A quorum for the purpose of conducting the SAM, or any other meeting of members, present in person or via electronic means is outlined in the Constitution.

## 7. STATE ELECTION PROCEDURE

The election for each vacant State Committee position will be conducted by ballot either postal or by electronic voting, to be received no later than 10 working days prior to the State Annual Meeting.

Only one vote per Financial Member is permitted. The ballot will be conducted by the National Office and in compliance with the following timetable:

Action	When
Notification of SAM & Nominations open	First Monday in March
Nominations close with National Office (Late nominations will not be accepted)	Third Monday in March
List of Nominees published on RPSBS website with ballot paper and information as required.	1 April
Voting opens using electronic and/or postal voting methods. The period for receiving votes is fourteen (14) days.	Opens 1 April Closes 14 April
Votes received are tallied and confirmed as valid or invalid. Independent scrutineer to oversee the collation of votes received, counting of votes received and confirmation of election results.	On or prior to 25 April
Results of election posted on RPSBS website; nominees notified of election result; and State Committee Secretary notified of election result.	Within 5 working days of 25 April

In the event of any of the above dates falling on a weekend or on a public holiday the next available business day will be deemed to be the set date.

The National Office will observe the following in conducting the ballot:

- a) Notices calling for nominations and notice of SAM will be published on the State website and Facebook page by the first Monday in March of the year the SAM is being held;
- b) To be eligible to stand for election a candidate must be 18 years of age or older, have been a current financial or life member of the Society, and have been registered in that state with RPSBS

prior to January 31 that year;

- c) A retiring committee member who wishes to continue in office must renominate for election and that nomination must be received by the National Office on or before the closing date for nominations;
- d) Any query as to the validity of a nomination, voting procedure or election must be lodged in writing with the National Office within 30 days of the election. Should no correspondence to this effect be received within 30 days then all nomination forms and ballot papers will be destroyed;
- e) If the number of valid nominations is equal to or less than the number of vacancies the National Office and the appointed Scrutineer will declare the nominees elected;
- f) If the number of valid nominations exceeds the number of vacancies the National Office will conduct a ballot for election to the State Committee;
- g) The National Office shall be responsible for ensuring the eligibility of each candidate and shall notify the candidate of anomalies that can be corrected prior to close of nominations;
- h) A Ballot Paper will list each candidate in alphabetical order of surname and identify if the candidate is a current State Committee member seeking re-election;
- i) The anonymity of voters submitting a ballot will be maintained;
- j) A suitably qualified independent person as appointed by the Board of Directors will act as Scrutineer;
- k) Ballot Papers will only be counted if received in accordance with rules and submitted by eligible members.

After the close of the ballot the envelopes containing voting papers received by the National Office will be handed unopened to the Scrutineer and the following procedure will apply:

- a) The Scrutineer will open each ballot envelope and count and record the votes received. Should the ballot paper be incomplete, or should the intention of the voter be unclear then the ballot paper will be deemed invalid;
- b) Should voting have been submitted by electronic means then the Scrutineer will count and record the votes received and advise the National Office of the results;
- c) The Scrutineer shall record the names of the newly elected State Committee members and advise the National Office;
- d) The Ballot Papers are sealed in a large envelope signed by the Scrutineer and retained by the National Office; and
- e) The Ballot Envelopes are sealed in a large envelope signed by the Scrutineer and retained by the

National Office.

- f) The candidate or, if there is more than one vacancy, the candidates in each State receiving the highest number of votes will be elected to the State Committee;
- g) If two or more candidates tie in votes the result of the ballot will be determined in the following manner:
  - i) All ballot papers of the tied candidates be placed into a ballot box and the Scrutineer shall draw one name from the box;
  - ii) The candidate whose name is drawn will be elected; and
  - iii) Scrutineer and National Office will certify the result.
- h) The National Office will then immediately notify the State Secretary of the results. The State Secretary will publish the results on the Society website & Facebook page within 7 days thereafter.
- i) The costs of the ballot will be an administration expense of the National Office.

## **8. EXTRAORDINARY ELECTION AND FAILURE TO FORM A COMMITTEE**

When the nomination process and election does not result in the formation of a valid State Committee with a minimum of three elected members then nominations for Committee will be accepted from Members present at the SAM.

If an equal number of nominations are received to vacant State Committee positions (maximum of nine in total Committee members) the nominee(s) will be declared elected to the State Committee and no ballot will be required. If more nominations are received than positions vacant then a ballot will be held.

If the process of an Extraordinary Election to form a State Committee is unsuccessful then the Board will disband the current State Committee and appoint an Administrator. The Administrator appointed in this situation must be:

- a) A member of the RPSBS Board residing in a State other than that for which the appointment is made; or
- b) An independent person appointed by the Board because of his/her knowledge and skills.

The Administrator will hold the position until the following year's SAM or until a valid Committee can be formed at a Special State Meeting of Members called by the Administrator specifically for the election of a state committee.

## **9. FAILURE TO MAINTAIN A STATE COMMITTEE**

Should a State Committee's numbers fall below the required minimum of three elected members then the Board may disband the current State Committee and appoint an Administrator. The Administrator appointed in this situation must be:



- a) A member of the RPSBS Board residing in a State other than that for which the appointment is made; or
- b) an independent person appointed by the Board because of his/her knowledge and skills.

The Administrator will hold the position until the following year's Annual Meeting of Members or until a valid Committee can be formed at a Special State Meeting of Members called by the Administrator specifically for the election of a state committee.

## **10. VACANCY**

A vacancy on a State Committee occurs when the committee has less than the maximum number of nine (9) members. A vacancy can occur on a State Committee when an elected committee member dies, resigns or becomes ineligible for the position as a result of:

- a) Being declared to be of unsound mind by a government mental health authority or is a person whose property is liable to be dealt with under a law about mental health;
- b) Being removed under the Constitution of the RPSBS;
- c) Becoming insolvent or being placed under administration;
- d) Being found guilty of an offence and sentenced to imprisonment for three or more months;  
or
- e) Being indicted for an offence that arises out of the inappropriate management of the affairs and/or assets of a similar corporation or entity.

A State Committee member's position may be declared vacant by the relevant State Chairperson if the committee member fails to attend three consecutive meetings of the State Committee without being granted leave of absence by the State Committee.

A State Committee member is entitled to leave of absence from that committee providing he/she notifies the State Secretary by email, fax or post of the requirement for leave of absence. Leave of absence will be valid for up to six months and if continued leave of absence is required after six months state committee shall have the option to grant an extension of the leave of absence.

Leave of absence will not be continued beyond the elected term of the Committee member.

## **11. STATE COMMITTEE OFFICE BEARERS**

Each State Committee will elect a State Chairperson, Vice Chairperson, State Secretary, Treasurer and Public Relations Officer annually pursuant to the following:

- a) These roles may be combined at the discretion of the State Committee and a State Committee member may hold multiple Officer Bearer positions;
- b) If an Office Bearer's position becomes vacant during a term of office an existing State Committee Member may be appointed to fill that position;
- c) The State Chairperson and Vice Chairperson must always be elected committee members;
- d) State Committee Office Bearers will be determined by the Committee at a meeting to be held following the close of SAM. At this time the Chairperson will declare all positions, other than that of Board Director, vacant and an independent person shall conduct the election;
- e) State Committee members unable to attend the SAM are able to lodge an apology and a proxy form with the State Secretary prior to the SAM. Provided the apology is accepted by the new State Committee, the proxy is allowed;
- f) If an Office Bearer's position becomes vacant during a term of office an existing State Committee Member may be appointed to fill that position;
- g) At its discretion, a State Committee may appoint a person who is not a member of the committee or an RPSBS member to complete the duties of an Office Bearer position other than that of State Chairperson or Vice Chairperson, if that person possesses a specialised skill set commensurate with that particular Office Bearer role. Such an appointee will have no voting rights on the State Committee.

## **12. ROLL OF STATE COMMITTEE OFFICE BEARERS:**

- a) Chairperson: The role of the Chairperson, at its most basic, is to preside over meetings of the state committee but the role is normally much more varied and takes in a wide range of responsibilities. The responsibilities of the Chairperson include but are not limited to:
  - Chair meetings;
  - Ensure the committee abides by all RPSBS Rules and Regulations;
  - Present the Chair Report at the State Annual Meeting;
  - Ensure all reports required by the Board are prepared and presented;
  - Plan meetings and develop the agenda in conjunction with the secretary and the rest of the committee;
  - Provide leadership and ensure the effective operation of the committee;
  - Ensure that decisions made at meetings are implemented;
  - Act as a spokesperson for the committee; and
  - Sign and certify the annual accounts, minutes of meetings and bank reconciliations for the committee.

An effective Chairperson is one who:

- Does not dominate meetings;

- Listens;
- Encourages and facilitates each member of the committee to participate; and
- Is able to direct the meeting in such a way that all views are heard without the meeting becoming bogged down on one item. The Chairperson:
- Must not put or second motions;
- Can vote and, in the case of tied motions, make a casting vote.

b) Vice Chairperson: The main role of the Vice Chairperson is to preside over meetings when the Chairperson is absent. The responsibilities of the Vice Chairperson include but are not limited to:

- Stand in for the Chairperson if she/he is away;
- Assist the Chairperson with matters between meetings; and
- Deal with specific tasks or issues as defined by the committee.

The Vice Chairperson needs all of the skills that make for an effective Chairperson as described above. Therefore, it is important to pay as much attention to the choice of the Vice Chairperson as to that of the Chairperson. Remember that on occasions, due to illness, family circumstances or the like, the Vice Chairperson may be asked to fill the role of Chairperson on more than a temporary basis.

c) Treasurer: The main role of the Treasurer is to maintain a financial overview of the committee. The responsibilities of the Treasurer include but are not limited to:

- Look after the finances of the State Committee;
- Oversee, prepare, present and approve budgets, accounts and financial statements;
- Prepare and present understandable financial reports to the committee;
- Ensure that the financial resources of the committee meet its needs;
- Ensure that appropriate accounting procedures and controls are in place;
- Liaise with relevant people about financial matters;
- Advise on the financial implications of any new projects;
- To submit quarterly GST reports to the Company Treasurer;
- Prepare the annual accounts before being passed to the independent auditor; and
- Present the annual accounts at the SAM

For a Treasurer you need a person who is good at figures, understands accounts and can explain accounts in layman's terms.

d) Secretary: The role of the Secretary, at its most basic, is to keep accurate minutes of meetings although its responsibilities are frequently wider and more substantial. The responsibilities of the Secretary include but are not limited to:

- Help the Chairperson to plan meetings;
- Organise the logistics of meetings;
- Take and distribute minutes;
- Deal with committee correspondence; and
- Notify the National Office of any committee changes.

The role of the Secretary is critical and you need someone who is efficient, pays attention to detail and has good administrative skills.

- e) **Publicity Officer:** The role of the Publicity Officer is to manage the committee's communication with the state members and ensure that the members are kept fully informed of the committee's activities. The responsibilities of the Publicity Officer include but are not limited to:
- Manage the committee's Facebook and website pages;
  - Prepare advertising material;
  - To prepare a State Report for each and every RPSBS Information Bulletin. The State Committee Chairperson must sign off on the report prior to its submission to the National Publicity Officer; and
  - Assist the RPSBS Annual editorial staff with the collection of photos and other material.

### **13. STATE COMMITTEE FUNDS**

All funds and assets held by a state committee are the property of RPSBS held in trust by the state committee for the benefit of the members of that state. State Committees are answerable to the Board as to how those funds are managed.

The following processes are to be followed when managing State Committee funds:

- a) Accounts containing funds that can exceed \$1,000.00 must have authority requiring two signatories;
- b) The Director elected by the state and the Company Treasurer must be signatories to all accounts held by the state. Normally the other signatories would be the Treasurer and the State Chair or Vice Chair;
- c) For any event to receive subsidy from the Board, an application must be submitted prior to the event and a full report of the activity including a detailed financial report must be presented to the Board at the conclusion of the event;
- d) All states committees must maintain an asset register updated annually and lodged with the National Office and the auditor; and
- e) Two persons from the same family or partnership cannot be signatories on any RPSBS Ltd or RPSBS State Committee account.

### **14. ASSET MANAGEMENT**

As a result of the number of serious non-compliances discovered during the 2020 audit of the RPSBS State Committees, it will be necessary for the board to take a more hands on management role in future. It is the intention that this document will provide the guidance necessary for State Committees to make the adjustments to their governances to ensure these non-compliances are addressed and therefore

manage their finances and assets in a consistent, accountable and correct manner.

An **Asset Management Policy** has been created to assist each State Committee to appropriately manage any assets under its control, which is *attached* to this document.

## 15. GENERAL PROVISIONS

- a) The postal, email and/or fax address(es) of a member contained in the records of the Society is deemed to be the correct address of the member.
- b) It is the responsibility of the member to ensure that his/her postal, email and/or fax address(es) in the records of the Society are correct.

## 16. DEFINITIONS

In this document:

**Ballot Paper** means the ballot paper contained on the relevant State website.

**Constitution** refers to the Constitution of the Riding Pony Stud Book Society Limited.

**Elected Member** means an eligible financial member that has nominated for a position on the relevant State Committee and who has been elected at the SAM.

**Eligible Financial Member** means a current member of the society that holds a category of membership with full voting rights and shall include Life Members who have been registered by RPSBS in that particular state for a period of at least 3 months and who have held those voting rights for a period of 3 months.

**Full Financial Member** means a current member of the society that holds a category of membership with full voting rights and shall include Life Members.

**National Office** means the registered office of the RPSBS.

**Office Bearer** means a State Committee Member that holds a position of either the Chairperson, Vice Chairperson, Secretary, Treasurer or Publicity Officer.

**SAM** means STATE ANNUAL MEETING

**Scrutineer** means a person appointed by the Board of Directors of the RPSBS or nominated by the candidate.

**Society** means the Riding Pony Stud Book Society.

**Society website** means the website operated and used by the Society from time to time.

**State Committee** means a committee of no less than three members appointed by election to represent the affairs of Society in accordance with these rules.

**State Secretary** means the State Committee Secretary.

**State website** means the website operated and used by the State Committee from time to time.



## RPSBS Ltd. States Asset & Financial Management Policy

**Preamble:** As a result of the number of serious non-compliances discovered during the 2020 audit of the RPSBS State Committees, it will be necessary for the board to take a more hands on management role in future. It is the intention that this document will provide the guidance necessary for State Committees to make the adjustments to their governances to ensure these non-compliances are addressed and therefore manage their finances and assets in a consistent, accountable and correct manner.

**Aim:** To produce a document outlining the Board and Auditor requirements for asset and financial management by RPSBS State Committees to be included in the State Policies & Procedures Policy September 2020.

### Policy:

1. **Asset Management:** Purchases of non-consumable items must be recorded in an asset register.  
Consumable items such as ribbons need to be recorded in a consumables register recording details of purchases and when, for what purpose, and how many items are taken from stock. The value of these items must be registered as an expense against the event for which they are used.
  - 1.1. **Assets Register:** See Attachment 1 for an example of an Asset Register.  
See Attachment 2 for an example of a Consumable Register.
  - 1.2. **Stock take:** An annual stock take of state committee assets must be completed before the state finances and assets register are submitted to the Company Treasurer for audit after 31<sup>st</sup> March.
2. **Bank Accounts:** Each state must operate a business banking account with 2 to sign to enable access to the online banking facilities which also requires two to authorise.
  - 2.1. **Signatories:** There must be at least 3 State committee members and the RPSBS Ltd. Company Treasurer as authorised signatories to the operating account. There must be a minuted and passed motion by the state committee approving all changes to signatories to any accounts held by the committee.
  - 2.2. **Direct transfer of funds** must require two signatories to operate with all invoices recording the date of funds transfer and the two persons authorising the transfer of funds.

- 2.3. **Bank Reconciliations:** Bank reconciliations must occur at regular, at least monthly, intervals. Bank reconciliations must be sighted and signed off by an executive of the state committee and presented as part of the Treasurer's report at the next state committee meeting. This applies also to Debit Card accounts. See 2.1.5.
- 2.4. **Term Deposits:** States may invest in term deposits with a bank on approval of the motion to invest by the state committee and the Company Treasurer. No investments can be made without the Company Treasurer's approval.
- 2.5. **Debit Cards:** Each state can operate a debit card account with a maximum amount of \$1500 to be held in the account with the exception of times when a large expense is anticipated in conducting an event.

3. **Income:** State Committee's income consists of:

- Direct transfer of funds from the National Office for membership rebates and event subsidies. There is no GST on these fund transfers.;
- Sponsorship monies: Tax invoices must be issued quoting the ABN of RPSBS Ltd. 18 129 850 531 and include GST. Donations are always exclusive of GST.
- Show Entries: Where possible minimise the number of cash transactions. Pre-entry for shows is strongly suggested. All cash received must be receipted, reconciled against the receipts and cash on hand at the end of the day, signed off by another committee executive and banked within three working days. Under no circumstances is cash received to be used for the payment of any expenses. Show entries must include GST.

4. **Expenditure:**

- Payments of over \$75 must only be made on receipt of a valid tax invoice. Where no ABN is quoted then 46% of the invoice amount must be withheld for GST purposes unless the supplier completes a "hobby supply statement" (see Attachment 4).
- For payments under \$75 with no invoice a receipt of payment must be obtained. These payments can be GST inclusive, without a genuine GST invoice as long as the hobby supplier statement is attached.
- All payments, together with their documentation, must be presented to State Committee meetings for approval and signed off by the Chair. If payment is necessary prior to a meeting, approval may be given via email from at least 2 of the committee however, that email approval must be ratified at the next available meeting.

- Payments of expenses by the committee between meetings must be ratified at the next available meeting and a signed detailed list of all payments is to be held by the treasurer for future audit purposes.
- A list of GST applicable income and expenses will be compiled and kept with these procedures.
- A copy of the Hobby Supplier Statement (see Attachment 4) will be kept with these procedures.
- BAS is due every quarter and information from the state treasurers is required to be emailed to the Company Treasurer no later than 7 days after the end of that quarter ie, 7 April, 7 July, 7 October, and 7 February. It is mandatory to send to the Company Treasurer a detailed list of income and expenses which will be checked prior to being submitted. When a state has a credit the Company Treasurer will forward that credit to the bank account of the state in question. However, if there is a debt to the ATO, the Company Treasurer will forward an invoice to the state for payment. The Company Treasurer will submit to the ATO a consolidated BAS and make payment from federal funds.

### Attachment 1: Example of an Asset Register

[illegible]





### **Attachment 3: Who can complete a Statement by a supplier form?**

An individual or a business that supplies goods or services can only complete a *Statement by a supplier* form if one or more of the following applies:

- they are not carrying on an enterprise in Australia
- they are an individual under 18 years and the payment does not exceed \$350 per week
- the payment does not exceed \$75, excluding any goods and services tax (GST)
- the supply that the payment relates to is wholly input taxed
- they are an individual, and a written statement is provided to the payer to the effect that the supply is either:
  - made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or
  - wholly of a private or domestic nature
- they are an individual or a partnership without a reasonable expectation of profit or gain.

## Attachment 4: ATO Statement by a Supplier



**Australian Government**  
**Australian Taxation Office**

### Statement by a supplier

Complete this statement if the following applies:

- you are an individual or a business
- you have supplied goods or services to another enterprise (the payer), and
- you are not required to quote an Australia business number (ABN).

## HOW TO COMPLETE THE STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
- Use BLOCK LETTERS and print one character in each box.
- Place X in all applicable boxes.

➤ Payers can check ABN records of suppliers by visiting **abr.business.gov.au** or phoning **13 72 26** 24 hours a day, 7 days a week.

Section A: **Supplier details**

**Your name**

[illegible]

**Your address**

[illegible]

Suburb/town

State/territory

Postcode

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## Reason/s for not quoting an ABN Place X in the appropriate box/es.

- ☐ The payer is not making the payment in the course of carrying on an enterprise in Australia.
- ☐ The supplier is an individual aged under 18 years and the payment does not exceed \$350 a week.
- ☐ The payment does not exceed \$75, excluding any goods and services tax (GST).
- ☐ The supply that the payment relates to is wholly input taxed.
- ☐ The supply is made by an individual or partnership without a reasonable expectation of profit or gain.
- ☐ The supplier is not entitled to an ABN as they are not carrying on an enterprise in Australia.
- ☐ The whole of the payment is exempt income for the supplier.

The supplier is an individual and has given the payer a written statement to the effect that the supply is either:

- ☐ made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or
- ☐ wholly of a private or domestic nature (from the supplier's perspective).

Section B: **Declaration**

For information about your privacy, visit our website at [ato.gov.au/privacy](http://ato.gov.au/privacy)

Under pay as you go (PAYG) legislation and guidelines administered by us, the named supplier is not quoting an ABN for the current and future supply of goods or services for the reason or reasons indicated.

## Name of supplier (or authorised person)

[illegible]

**Signature of supplier** (or authorised person)

Circumstance	Percentage (%)
If someone is attacking you	85
If someone is threatening you	75
If someone is harassing you	65
If someone is insulting you	55
If someone is annoying you	45

## Daytime phone number

[illegible]

## Date

Day                      Month                      Year

**ⓘ** Penalties apply for deliberately making a false or misleading statement.

**Do not send this statement to us.**  
Give the completed statement to any payer that you are supplying goods or services to. The payer must keep this document with other records relating to the supply for five years.

NAT 3346-08.2015

**Sensitive** (when completed)

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