



## **PR-008 Invoicing and Payments**



**Standard**

**September 2018**

# 1 Purpose

The purpose of this standard is to outline the invoicing and payment requirements for NAFC, the Members and operators for fire and emergency operations.

Operators may provide services for NAFC and one or more of the Members. Each Member may have its own payment systems. The aim of this standard is to detail what is required for each invoice, so that operators can comply with all payment systems. It may also allow for the correct and timely payment of invoices.

When a contract refers to this standard the term “operator” in this standard also includes the “Contractor” as defined in the contract.

# 2 The Standard

Operators providing aircraft services must ensure that invoices provided meet the requirements of this standard.

Requirements of any contract take precedence over requirements of this standard. Any exceptions to this standard will be made at the absolute discretion of NAFC or a Member.

## Drawing Invoices

Payments to operators will be subject to an operator meeting the invoicing specifications detailed below. Tax invoices submitted without meeting these requirements may not be accepted.

Individual tax invoices are to be drawn:

- for each aircraft service supplied,
- for each task completed,
- at the end of each calendar month or as otherwise agreed with a Member.,
- in the name of the name of a party to a contract with NAFC or a Member,
- at the prices listed in the contract.

Tax invoices are to be accompanied by all documentation relevant to the amount claimed. Such documentation includes, but is not limited to:

- a copy of the service status register appropriate to the period,
- flight operations returns appropriate to the period,
- where appropriate, copies of tax invoices or release notes for fuel,
- where appropriate, copies of tax invoices for other expenses being on-charged (e.g. accommodation, landing charges etc).

Tax invoices are to comply with the requirements of the GST legislation and regulations (as a tax invoice) and will specify:

- the operator’s Australian Business Number,
- the amount of any GST paid or payable to the operator,
- the dates of delivery of the services to which the invoice relates,
- the operator’s address for payment,
- the reference number (e.g. Contract number) and the relevant purchase.

Tax invoices are to specify a full description of the aircraft services delivered, which could include:

- NAFC service identification,



- aircraft registration and nominated operational base (NOB),
- number of activations for the invoice period,
- date of activations,
- description of the work undertaken on any activation,
- number of firebombing drops per activation,
- amount of any drop made in any firebombing operations,
- type of fire suppressant or fire retardant dropped in any firebombing operations,
- number of personnel transported per activation,
- days at NOB,
- days and part days of “Available” status,
- days and part days of “Available (Limited)” status,
- days and part days of “Not Available” status,
- operating hours and part operating hours.

Tax invoices are to completely describe the charges, which could include:

- total standing charges for the period or task,
- total commitment charges for the period or task,
- total operating charges for the period or task,
- any additional costs charged (e.g. relating to time away from NOB),
- if a discount is applicable, the discounted price.

### **Payment Process**

Payments for aircraft services provided by an operator will be claimable at the end of each calendar month or at the completion of each task depending on a Member’s requirements.

Before any payments are made NAFC or the Member must be reasonably satisfied that all requirements of any contract have been complied with.

Upon receipt of a valid tax invoice the Member will make payment to the operator consistent with the Member’s standard operating procedures for payment of tax invoices.

Payment transactions will be undertaken using electronic means.

Any payment received by the operator from the Member must be taken as payment in reduction of the amount owing by NAFC to the Contractor.

### **Disputed Invoices**

If NAFC or a Member disputes the accuracy or completeness of any invoice or associated documentation in good faith, then NAFC or the Member will, prior to the due date for the payment of that invoice, give written notice of that fact to the operator.

The notice will state the basis of the dispute and set out relevant supporting details.

NAFC or the Member will pay any undisputed portion of an invoice in accordance with this standard, notwithstanding that it may dispute other portions of the invoice.

If the parties cannot resolve the invoice dispute within 30 days from the date of the notice, then the dispute will be determined in accordance with the dispute resolution procedures set out in the NAFC Specimen Contract at clause 8.17 Disputes.

