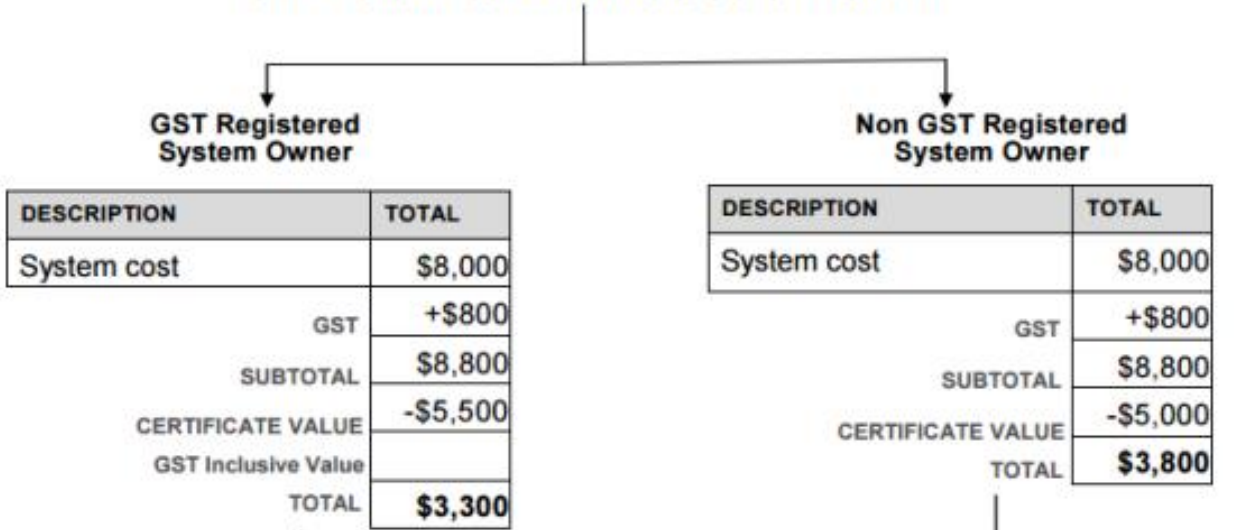


**Appendix 1.**

**EXAMPLE BASED ON:** System cost = \$8,000 Certificate value = \$5,000

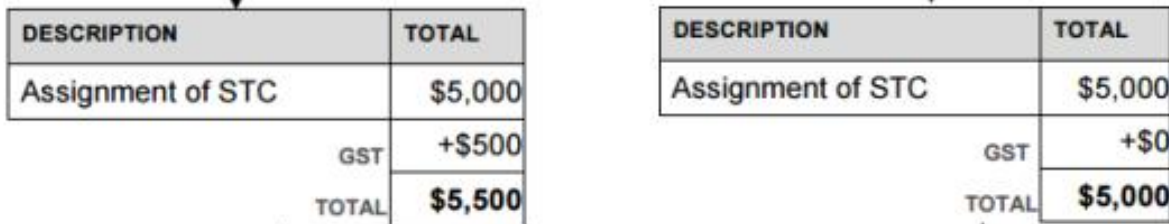
**OPTION 1. FULL PAYMENT**

**STEP 1: SYSTEM SUPPLIER INVOICES SYSTEM OWNER**



**STEP 2: SYSTEM SUPPLIER FILLS IN THE GBE ASSIGNMENT FORM**

**STEP 3: SYSTEM OWNER INVOICES GBE**



**STEP 4: SYSTEM OWNER DIRECTS GBE TO MAKE FULL PAYMENT TO SYSTEM SUPPLIER**

**STEP 5: GBE MAKES PAYMENT**



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**Appendix 2.**

**EXAMPLE BASED ON: System cost = \$8,000 Certificate value = \$5,000**

**OPTION 2. SPLIT PAYMENT**

**STEP 1: SYSTEM SUPPLIER INVOICES SYSTEM OWNER**

DESCRIPTION	TOTAL
System cost	\$8,000
GST	+\$800
SUBTOTAL	\$8,800
CERTIFICATE VALUE	-\$5,000
TOTAL	<b>\$3,800</b>

**STEP 2: SYSTEM SUPPLIER FILLS IN THE GBE ASSIGNMENT FORM FOR**

**GST Registered System Owner**

**Non GST Registered System Owner**

**STEP 3: SYSTEM OWNER INVOICES GBE**

DESCRIPTION	TOTAL
Assignment of STC	\$5,000
GST	+\$500
TOTAL	<b>\$5,500</b>

DESCRIPTION	TOTAL
Assignment of STC	\$5,000
GST	+\$0
TOTAL	<b>\$5,000</b>

**STEP 4: SYSTEM OWNER DIRECTS GBE TO MAKE PART PAYMENT TO SYSTEM SUPPLIER**

**STEP 4: GBE MAKES PAYMENT**

\$5,000 to you
\$500 to GST registered system owner

\$5,000 to you
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