

# The Native Plant Nursery Limited (In Receivership & Liquidation) Liquidator's First Report to Creditors and Shareholders

20 May 2019

## 1. Background

The Native Plant Nursery Limited (In Receivership & Liquidation) ("the Company") was placed into liquidation by the High Court at Auckland on the 16<sup>th</sup> day of April 2019 at 10:00am. Kim Scott Thompson and Thomas Lee Rodewald, Insolvency Specialists of Hamilton and Tauranga were appointed as Joint Liquidators of the company.

## 2. Disclaimer

*This report is not intended for general circulation, nor is it to be reproduced or used for any purpose other than that outlined above without written permission in each specific instance. The Liquidator does not accept any responsibility or liability for any damage or loss occasioned to any party as a result of the circulation, publication, reproduction or use of this report. In particular the Liquidator takes no responsibility for any misinformation contained therein that has been supplied by the company, its officers or any other person. The report is also based upon information available at this date, and the Liquidator therefore reserves the right to review, and if necessary, amend the report.*

## 3. Declaration of Independence, Relevant Relationships and Indemnities

Attached as **Appendix 1** is the Declaration of Independence, Relevant Relationships and Indemnities.

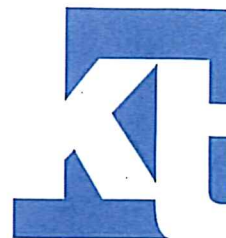
## 4. Company Information

Date of Incorporation: 11 Nov 1991

Type of business: Plant Nursery

Receivers appointed: 30 April 2018

Shareholders:	CLAPSHAW, Peter Francis	)
	LYON, Clifford Stuart	) No of Shares 129,085
	THOMLINSON, Michael Thomas	)
	BECA, John Samuel	)
	BECA, Richard James	) No of Shares 101,526
	FERNER, Eleanor Joan	)
	FERNER, Martin Harold	) No of Shares 94,709
	NUTHALL, Terence Graham	)
	STAFFORD-BUSH, Christopher Ian	)
	STAFFORD-BUSH, Julie Elizabeth	) No of Shares: 78,740



**Kim S Thompson**  
Accountant

7th Floor  
Norris Ward McKinnon House  
711 Victoria Street  
P O Box 1027  
Hamilton 3240  
New Zealand

Phone: 07 834 6813  
Mobile: 021 668 074  
Fax: 07 834 6104  
kthompson@ksta.co.nz

STAFFORD-BUSH, Stephen David	)	
NELSON, Alison Ann	)	
NELSON, Peter Robert Thurlow	)	No of Shares 67,620
PEACOCK, Warwick Dartnell	)	
KINGSTON, David Stewart	)	
WILLS, Joanne Mary	)	No of Shares 56,669
WILLS, Robert Bruce	)	
Rob Wills Trustee Services Limited	)	
WALKER, Dinah Louise	)	No of Shares 56,669
WALKER, Mark Andrew	)	
NH Trustees No.4 Limited	)	
TURNER, Donald Harvey	)	No of Shares 40,769
PG & JEE Smith Holdings Limited	)	No of Shares 35,959
FERNER, Martin Harold	)	No of Shares 12,282

Directors:

BECA, Richard James  
 FERNER, Martin Harold  
 FERNER, Raymond Matthew  
 LYON, Clifford Stuart  
 SMITH, Philip Graeme  
 STAFFORD-BUSH, Christopher Ian  
 TURNER, Donald Harvey  
 WALKER, Dinah Louise  
 WILLS, Joanne Mary

**5. Events Leading to Appointment of Liquidators**

The Directors of the company have advised the reason for the failure of the Company is due to a lack of profitability.

**6. Statement of Affairs**

We attach as **Appendix 2** a statement of the Company's affairs as at the date of our appointment.

This has been prepared from information provided by the Receivers of the Company and the Liquidators are not yet able to express an opinion on the validity of that information.

Also attached as **Appendix 3** is a list of known creditors as at the date of appointment.

**7. Proposals for Conducting the Liquidation**

The Liquidators will review the Company's books and records to establish if there are any potentially voidable transactions, any potential shareholder current account issues and ensure

the Directors have complied with the duties and obligations imposed on them under the Companies Act 1993.

#### **8. Estimated Date of Completion of Liquidation and Notice As To Further Reports**

It is not practicable to estimate the date of the completion of the liquidation at this stage. Further reports will be issued six monthly, with a final report at the conclusion of the liquidation.

#### **9. Creditors Meeting**

Having regard to the assets and liabilities of the company, the likely result of the liquidation and other relevant matters, the Liquidators consider in accordance with section 245 of the Companies Act 1993 that no such meeting should be held.

A meeting will not be called unless within 10 working days after receiving this notice a creditor gives notice in writing to the Liquidators requiring a meeting to be called.

The Liquidators dispense with holding a creditors meeting pursuant to Section 243 of the Companies Act 1993 as the dividend is expected to be nil or very small.

In accordance with Section 314 of the Companies Act 1993 a creditor or shareholder may request the Liquidators call a meeting of creditors or shareholders at any time in the course of the Liquidation to vote on a proposal that a Liquidation Committee be appointed to act with the Liquidators. This request must be in writing.

The Liquidators may decline a request by a creditor or a shareholder to call a meeting on the grounds that:

- a) the request is frivolous or vexatious; or
- b) the request was not made in good faith; or
- c) the costs of calling the meeting would be out of proportion to the value of the company's assets.

The decision to decline a request may be reviewed by the Court on the application of any creditor or shareholder.

#### **10. Creditors Claims**

If your terms of trade with the company include reservation of title of goods supplied please contact Carol Cullen by email [carolc@rodewaldconsulting.co.nz](mailto:carolc@rodewaldconsulting.co.nz).

Please complete and return the enclosed Unsecured Creditors Claim form by 21 June 2019 to the above email address. If you believe that you are a secured creditor please contact Carol Cullen by email as above and the appropriate forms will be sent to you.

Completion of your claim should be given your urgent attention. If creditors do not lodge a claim with the Liquidators, the creditor is not entitled to share in any distribution to creditors that may be made by the Liquidators.

**11. Further Information**

If you require any further information or if you have any information that will be of assistance to the Liquidators please contact Carol Cullen as above.



Kim Scott Thompson  
*Joint Liquidator*



Thomas Lee Rodewald  
*Joint Liquidator*

## Declaration of Independence, Relevant Relationships and Indemnities

THE NATIVE PLANT NURSERY LIMITED (IN RECEIVERSHIP & IN LIQUIDATION)

Reg No: 530179 ("COMPANY")

This document requires the Practitioners appointed to an insolvent entity to make declarations as to:

- A. their independence generally;
- B. relationships, including
  - i the circumstances of the appointment;
  - ii any relationships with the Company and others within the previous 24 months;
  - iii any prior professional services for the Company within the previous 24 months;
  - iv that there are no other relationships to declare; and
- C. any indemnities given, or up-front payments made, to the Practitioner.

This declaration is made in respect of Kim S Thompson Accountants & Rodewald Consulting Limited.

### A. Independence

We, Kim Scott Thompson and Thomas Lee Rodewald, of Kim S Thompson Accountants and Rodewald Consulting Limited respectively, have undertaken a proper assessment of the risks to our independence prior to accepting the appointment as Joint Liquidators of the Company in accordance with the law, RITANZ Code of Conduct and applicable professional standards. This assessment identified no real or potential risks to our independence. We have evaluated the significance of any real or potential risk to Independence and taken such action as is necessary to preserve the Practitioners' Independence. In all cases, we are not otherwise aware of any reasons that would prevent us from accepting this appointment.

### B. Declaration of Relationships

#### i Circumstances of appointment

At the recommendation of the Company's Receivers Kim Thompson and Thomas Rodewald were approached to accept appointment as Voluntary Liquidators, however only 74% of Shareholders were in a position to execute liquidation resolutions, hence the Receivers were required to file for liquidation via the High Court.

Kim Thompson and Thomas Rodewald had both phone and email discussions with the Company's Receivers. No discussions were held with any Director or Shareholder of the Company.

We believe that this referral does not result in a conflict of interest or duty because:

- It is recognised there is a need for practitioners to provide advice on an insolvency process and the options available for the Company. It is not considered that such advice results in a conflict or is an impediment to accepting the appointment;

- We did not charge any fees for the advice given;
- The nature of the advice provided is such that it would not be subject to review and challenge during the course of our appointment; and
- The pre-appointment advice will not influence our ability to be able to fully comply with the statutory and fiduciary obligations associated with our appointment in an objective and impartial manner.

**ii Relevant Relationships (excluding Professional Services to the Insolvent)**

Other than disclosed herein, neither we, nor Rodewald Consulting Limited, have, or have had within the preceding 24 months, any relationships with the Company, an associate of the Company or any person or entity that has security over on the whole or substantially whole of the Company's property except that we have a normal banking relationship with Westpac New Zealand Limited who have loaned money to the Company.

There are no other prior professional or personal relationships that should be disclosed.

**iii Prior Professional Services to the Insolvent**

Neither we, nor Rodewald Consulting Limited, have provided any professional services to the Company in the previous 24 months, other than those outlined herein.

**iv No other relevant relationships to disclose**

There are no other known relevant relationships, including personal, business and professional relationships, from the previous 24 months with the Company, an associate of the Company, a former insolvency practitioner appointed to The Native Plant Nursery Limited or any person or entity that has a valid and enforceable security interest on the whole or substantially the whole of the Company's property that should be disclosed.

**C. Indemnities and up-front payments**

We have not been indemnified in relation to this liquidation and we have not received any up-front payments in respect of our remuneration or disbursements.

Dated: 16 April 2019



**KIM SCOTT THOMPSON**  
*Joint and Several Liquidator*



**THOMAS LEE RODEWALD**  
*Joint and Several Liquidator*

**The Native Plant Nursery Limited (In Receivership & Liquidation)**  
**Statement of Affairs as at the 16<sup>th</sup> April 2019**

	Notes	Estimated to realise
<b>Assets</b>		<b>\$</b>
Debtors	1	50,000
Cash held by Receivers		173,505
		223,505
<b>Less Secured Creditors:</b>		
Westpac New Zealand Limited		75
Fletcher Steel Limited		Nil
TNZ Growing Products Limited		Nil
Smartpay Rental Services Limited		207
Fleetpartners NZ		Unknown
Finance Now Limited		Unknown
Evergreen Landcare Limited		Unknown
Ahipara Land co Limited		Unknown
Clifford Stuart Lyon	2	Unknown
		282
<b>Less Preferential Creditors</b>		
Employee Claims		Nil
IRD - GST & PAYE		Nil
		Nil
<b>Surplus before unsecured creditors</b>		223,223
<b>Unsecured creditors:</b>		
Employees Unsecured Claims		92,940
IRD - penalties & Interest		24,443
Trade Creditors - excluding PPSR charges		396,978
Share Holder Current Accounts		780,304
		1,201,725
<b>Estimated deficit (subject to costs of Liquidation)</b>		<b>(978,502)</b>

*Note 1: Book Value \$74,027.*

*Note 2: This was a late registration by one of the Directors.*

*The Receivers rejected his security claim.*

**Disclaimer**

*This statement should be read in conjunction with the disclaimer on page one of the above Liquidator's report and Rodewald Consulting Limited have not audited the report and they, their directors or employees accept no liability to any other party in relying on the information presented. The purpose of the report is to give creditors of the company an indication of the financial position of the company as at the date of appointment of the Liquidator.*

*Rodewald Consulting Limited*

**Appendix 3**

**The Native Plant Nursery Limited (In Receivership & Liquidation)  
Schedule of Creditors as at 16<sup>th</sup> April 2019**

Name	Address 1	Address 2	Address 3
Ace Payroll	PO Box 2864	CMC	Christchurch 8140
Adminsoft	PO Box 76-239,	Manukau City,	Auckland 2241
Ahipara Land Co Limited	C/- BECA & Co	Level 1, 75 Queen Street	Auckland 1010
Alison Ann Nelson	11 Leys Crescent	Remuera	Auckland 1050
Alliance Media	424 Crane Road	RD 1	Kamo 0185
Amanda Jane Boivin			
Annton Nursery	1896 State Highway 1		Cambridge 3492
Aon New Zealand	PO Box 305019	Triton Plaza	Auckland 0757
Asmuss-Brooking Ltd	PO Box 1341		Taupo 3351
Basilio, Jacqueline Baday			
Belinda White			
Bloomz New Zealand Ltd	421 Joyce Road	RD 3	Tauranga 3173
BOC Gases	Private Bag 93 300	Otahuhu	Auckland 1640
Bridgestone	PO Box 344		Taupo 3351
Bruce Thomas Grant			
Bruntwood Nurseries	Narrows Road	RD 2	Hamilton 3282
Bunnings Ltd	PO Box 14436	Panmure	Auckland 1741
Business Plus One	PO Box 711		Pukekohe 2340
Calnar Business Equipment	PO Box 14194		Tauranga 3144
Canterbury Landscape Supplies Ltd	PO Box 275		Kaiapoi 7644
Christopher Ian Stafford-Bush	170 Orakei Road	Remuera	Auckland 1050
Clifford Stuart Lyon	PO Box 538		Waiuku 2341
CPB Contractors Pty Limited	PO Box 50740	Porirua	Wellington 5240
Daltons Ltd	PO Box 397		Matamata 3440
Darryl August Motorcycles	PO Box 1114		Taupo 3351
David Stewart Kingston	37 Park Rise	Campbells Bay	Auckland 0630
Dinah Louise Walker	63 Martin Avenue	Mount Albert	Auckland 1025
DOC - Taupo Rates	PO Box 10420		Wellington 6143
Donald Harvey Turner	51 Sylvan Avenue	Northcote	Auckland 0627
Dudley Mechanical & PartsLtd	PO Box 883		Taupo 3351
Earth Art Pottery	15 Kensington Place		Taupo 3330
Easy Big Trees	241 North Road	Waikiwi	Invercargill 9810
Egmont Commercial Ltd	PO Box 37326	Halswell	Christchurch 8245
Eleanor Joan Ferner	29 Hobson Crescent	Thorndon	Wellington 6011
Ena Barkovic			
Evandale Plant Productio ns Ltd	126 Boxall Street	Tisbury	Invercargill 9812
Evergreen Landcare Limited	PO Box 445		Taupo 3351
Fairfax Media	Private Bag 4906	CMC	Christchurch 8140
Fastway Christchurch	PO Box 16977	Hornby	Christchurch 8441
Fastway Couriers	PO Box 1720		Taupo 3351
Fern Factor Ltd	394 Newtons Road	RD 5	Christchurch 7675
Finance Now Limited	PO Box 41335	St Lukes	Auckland 1346
Fleetpartners NZ	PO Box 98899	Manukau City	Auckland 2241
Fletcher Steel Limited	Private Bag 92058	Victoria Street West	Auckland 1142
Gary Michael Hanley			



Graeme Robinson			
Horticulture	PO Box 79034	Royal Heights	Auckland 0656
Ian Lindsay Laidlaw			
Initial	Private Bag 92 905	Onehunga	Auckland 1643
Innovative Document Solutions	PO Box 14-111		Tauranga 3144
J J Richards	PO Box 76-647	Manukau City	Auckland 2241
Janet Christine Hart			
Jasco Distributing	PO Box 3010		Taupo 3352
Joanne Mary Wills	10 Dilworth Avenue	Remuera	Auckland 1050
Jodi Walworth			
John Samuel Beca	2 Upton Street	Herne Bay	Auckland 1011
Joy Plants	78 Jericho Road	RD 2	Pukekohe 2677
Julie Elizabeth Stafford-Bush	51 Combes Road	Remuera	Auckland 1050
Juliette Claire Curry			
Kathy Cohen			
Kaylene Moana M Wiwarena			
Keith William Nixon			
Kilmarnock Nurseries	PO Box 33		Ashhurst 4847
Kiwi Plants	PO Box 37263	Stokes Valley	Lower Hutt 5141
Kpac Ltd	PO Box 13-916	Onehunga	Auckland 1643
Kylie Denise Clifford			
Lawrence Graeme Pook			
Leafland	1 Roberts Line	Kelvin Grove	Palmerston North 4414
Living Herbs Limited	12B Croft Lane	RD 3	Albany 0793
Louise Beverley McHardy			
Lynley Jean Atchinson			
Lynnette Groundwater			
Mark Andrew Walker	20 Lovelock Avenue	Mount Eden	Auckland 1024
Martin Harold Ferner	29 Hobson Crescent	Thorndon	Wellington 6011
Matthew Jackman			
Media Works	PO Box 393		Taupo 3351
Meriam Cosep			
Michael John Fraser			
Michael Thomas Thomlinson	297 Tamaki Drive	Kohimarama	Auckland 1071
Michelle Gorissen			
Millfield Nursery	32 Te Arei Road East	RD 3	New Plymouth 4373
Mission Bush Orchard Ltd	RD1		Waiuku 2681
Nancy Simpson			
Navman Wireless	7-11 Kawana Street	Northcote	Auckland 0627
Neil Ross Duncan			
Nga Rakau Nursery	2 Mudgeways Road	Massey	Auckland 0614
NH Trustees No.4 Limited	400 Lake Road	Takapuna	North Shore 0622
Nicholas Spiro Pavletich			
Norwood CBNorwd Pukekohe	8 Massey Ave		Pukekohe 1800
NZ Farm Source RD1	Private Bag 92241	Victoria Street West	Auckland 1142
Office Max	Private Bag 92831		Auckland 1642
Olivia Watts			
OnGas Limited	PO Box 486	Waikato Mail Centre	Hamilton 3240
OPD Action Office Product	16 Bowen Street		Waiuku 2123
OPD Taupo Office Products	23 Oruanui Street		Taupo 3330
Paul Charles Blain			

Paul Eugene Pavletich			
Permaclean Drycleaning	15 Oruanui Street		Taupo 3330
Peter Francis Clapshaw	297 Tamaki Drive	Kohimarama	Auckland 1071
Peter Robert Nelson	Flat 602, 8 Middleton Road	Remuera	Auckland 1050
PG & JEE Smith Holdings Limited	C/- Beker Findlay Allen Limited	109 Tuwharetoa Street	Taupo 3378
PGG Wrightson	Private Bag 1961		Dunedin 9054
Philip Graeme Smith	155 Centennial Drive	R D 2	Taupo 3378
PWG Plant Wholesalers Group	105 Crawford Road	RD1	Tauranga 3171
Quality Print Ltd	PO Box 911		Taupo 3351
Raymond Matthew Ferner	26 Mount Hobson Road	Remuera	Auckland 1050
Reachmedia	PO Box 132065	Sylvia Park	Auckland 1644
Repco	1 Oruanui Street		Taupo 3330
Reuben Pirimona Taia			
Rhonda Cheryl Whittaker			
Richard James Beca	8 Malvern Road	Morningside	Auckland 1022
Riverside Horticulture	75 Boys Road		Rangiora 7400
Rob Wills Trustee Services Limited	Level 14, Auckland Club Tower	34 Shortland Street	Auckland 1140
Robert Bruce Wills	10 Dilworth Avenue	Remuera	Auckland 1050
Robinsons Nursery	59 - 61 Ngaumutawa Road		Masterton 5810
Rockeater Truck	227 Waitohu Valley Road	RD 1	Otaki 5583
Sandra Joye Tomlinson			
Smartpay EFTPOS	PO Box 100490	North Shore	Auckland 0745
Smartpay Rental Services Limited	PO Box 100490	NSMC	Auckland 0745
Sonja Mamairoa Lind			
South Pacific Roses 2011 Ltd	780 Shands Road	RD 6	Christchurch 7676
Star Box Ltd	PO Box 13 070	Onehunga	Auckland 1643
Stephen David Staford-Bush	51 Combes Road	Remuera	Auckland 1050
Stuart Eric Maxwell			
Super Cheap Autos	PO Box 97059	SAMC	Auckland 2241
Tania Jean Reddy			
Tania Ngaire Johnstone			
Taupo Hire Ltd	108 Miro Street		Taupo 3378
Taupo Plants	9 Boundary Road		Taupo 3330
Taylor Built	PO Box 466		Silverdale 0944
Te Horo Ornamentals	87 Settlement Road	Te Horo RD 2	Otaki 5582
Terence Graham Nuthall	C/- 29 Hobson Crescent	Thorndon	Wellington 6011
Terrain	PO Box 853		Taupo 3351
Terrys Tyres	PO Box 753		Taupo 3351
Tharfield Nursery Ltd	60 Lockington Road	RD 4	Katikati 3181
Think Water Pukekohe	148 Manukau Road		Pukekohe 2120
Think Water Taupo	38 Runanga Street		Taupo 3330
Tiffany Cavanaugh			
Titahi Bay Community Group Inc	titahibaycommunitygroup@gmail.com		
TNZ Growing Products Limited	PO Box 542		Invercargill 9840
Tranzplants Ltd	PO Box 15223		Tauranga 3144
Trents Nursery (2011) Ltd	382 Trents Road		Prebbleton 7604
Tui Products	PO Box 4404		Mount Maunganui 3150
Ursula Rameka			
Vera Mclvor			
Vision Packaging	159 Maleme Street	Greerton	Tauranga 3112
Vivia Ward			

Vodafone New Zealand Ltd	PO Box 39092	WMC	Lower Hutt 5045
Wallis Nurseries	76 Riccarton Road West	RD 2	Mosgiel 9092
Warwick Dartnell Peacock	20 Bassett Road	Remuera	Auckland 1050
Waste Management NZ Ltd	PO Box 356		Rotorua 3040
Water Supply Products	P O Box 76-278		Manukau 2241
Westpac New Zealand Limited	Westpac Legal	16 Takutai Square	Auckland 1010
Woodend Nurseries	PO Box 7		Woodend 7641

## CREDITORS CLAIM FORM

(Also for use by Preferential Creditors)  
Section 304 (1) Companies Act 1993

Name and postal address of creditor in full ..... ..... ..... Telephone number: ..... My reference is: ..... (if applicable) E-mail address: ..... <input type="checkbox"/> I consent to receiving future information about the company by email	*Any personal information collected is for the purpose of administering the liquidation in accordance with the Companies Act 1993. Kim Thompson Accountant and will be released to other parties only with your authorization or in compliance with the Privacy Act 1993.  Under section 304(1) of the Companies Act 1993 any claim by an unsecured creditor against a company in liquidation must be in this prescribed form and must - (a) Contain full particulars of the claim; and (b) Identify any documents that evidence or substantiate the claim. You may have access to, and request correction of any personal information. (*Not applicable, if creditor is not an individual within the meaning of the Privacy Act 1993.)
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### The Native Plant Nursery Limited (In Receivership & Liquidation)

I \_\_\_\_\_ (If claim is made on behalf of creditor, specify relationship to creditor and authority) claim that the company was at the date it was put into liquidation indebted to the above named creditor for the sum of [amount in words and figures]:

\$ \_\_\_\_\_

**STATUS OF CLAIM:**

1. I am an unsecured creditor
2. I am surrendering the security I hold and I am claiming as an unsecured creditor
3. I am making a preferential claim (refer details of reverse)
4. I am claiming reservation of title rights pursuant to rights held by me  
(Refer details on reverse)

TICK


Full particulars of the claim are set out, and any supporting documents that substantiate the claim are identified on the reverse of the form. *(Please include copies of all unpaid invoices)*

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**WARNING:-**

It is an offence under section 304(6) of the Companies Act 1993 to:-  
 Make, or authorize the making of, a claim that is false or misleading in a material particular knowing it to be false or misleading; or  
  
 Omit, or authorize the omission, from a claim of any matter knowing that the omission makes the claim false or misleading in a material particular.

Received  
(Date Stamp)

Reserved for Office Use:

Claim admitted for voting purposes:	Signed:	Date:
Claim rejected for voting purposes:	Signed:	Date:
Claim rejected for payment:	Signed:	Date:
Preferential claim for: \$	Ordinary Claim for: \$	Deferred Claim for: \$
Signed Liquidator:		Dated:

Note: If the decision to admit or reject a claim is amended, regulation 8 of the Companies Act 1993 Liquidation Regulations 1994 requires that it be recorded in writing.

**Please return this form to:**  
[carolc@rodewaldconsulting.co.nz](mailto:carolc@rodewaldconsulting.co.nz)

**PARTICULARS OF CLAIM**

Date	Details of claim and Identification of Documents that Evidence or Substantiate the Claim (i.e., unpaid invoices)	Amount \$
	<p><b>RETENTION OF TITLE CLAIMANTS ONLY</b> Please provide details of the basis of your retention of title claim and furnish a copy of the documentation showing that such reservation of title clause is a condition of contract.</p> <p><b>PREFERENTIAL CLAIMANTS ONLY</b></p> <p>1. Are you claiming the full amount of your claim as preferential?                  2. If no, what part of the claim is preferential?                  3. Why do you believe you are a preferential creditor?                  (E.g. employee, GST etc) .....</p> <p>4. Details of your claim .....</p>	<p align="center">Yes/No</p> <p align="center">\$.....</p>

If applicable, please record your GST registration number: .....

Total GST included in your claim \$.....