

AUSTRALIAN TAX INVOICE REQUIREMENTS

What information must they include?

Taken from <https://www.ato.gov.au/Business/GST/Tax-invoices/>

Tax invoices for sales under \$1,000

Tax invoices for taxable sales of less than \$1,000 must include enough information to clearly determine the following seven details:

1. The words 'Tax invoice' – preferably at the top
2. The identity of the seller/supplier, such as its' business name or trading name (contact details are optional, but recommended)
3. The supplier's Australian business number (ABN)*
4. The date invoice was issued
5. A list of the items sold, including quantity & price
6. The goods and services tax (GST) amount payable (if any). It should display the GST amount for each item separately, or, if the GST amount is exactly one-eleventh of the total price, it can use a statement such as 'Total price includes GST'
7. The extent to which each item sold includes GST. The invoice will meet this requirement if it either:
 - o shows the GST amount for each item OR
 - o clearly states that the total price includes GST

Examples:

1 Tax invoice

2 Windows to Fit Pty Ltd **3** 15 Burshag Road
 ABN: 32 123 456 789 Festler NSW 2755

4 Date: 1 August 2018

To: Building Company
 254 Burshag Road
 Festler NSW 2755

Description of supply	Total
Window frames 5	\$825
TOTAL PRICE INCLUDING GST	\$825 6 + 7

Tax invoices for sales of \$1,000 or more

Tax invoices for sales of \$1,000 or more need to the 7 details as for under \$1000 & show the buyer's identity or ABN (usually the Club Leader who made the order)

If your tax invoices meet the requirements for sales of \$1,000 or more, you can also use them for sales of lesser amounts.

Example 2 shows:

- GST included in each line item
- the sale is clearly identified as being fully taxable by the words 'Total price includes GST'
- the buyer's identity for sales over \$1,000.

1 Tax invoice

2 Windows to Fit Pty Ltd **3** 15 Burshag Road
 ABN: 32 123 456 789 Festler NSW 2755

4 Date: 1 August 2013

To: Building Company **8**
 254 Burshag Road
 Festler NSW 2755

Qty	Description of supply	Unit price	GST	Total
5 50	Window frames	\$150	\$15	\$8,250
10	Deadlocks	\$40	\$4	\$440
			6	
TOTAL AMOUNT PAYABLE				\$8,690

The total price includes GST **7**

*WHAT IF YOUR AUSTRALIAN SUPPLIER DOES NOT HAVE AN ABN?

They must also complete a **Statement of Supplier Form**. Please direct them to this web page for info and the form <https://www.ato.gov.au/forms/statement-by-a-supplier-not-quoting-an-abn/>

Contact your Clubs Officer if you need further advice about invoices.