



The following information will assist you in submitting a valid tax invoice.

According to the Australian Taxation Office (ATO):

A valid tax invoice for taxable sales that total less than \$1,000 must contain:

- the words 'tax invoice' stated prominently
- the name of the supplier
- the ABN of the supplier
- the date of issue of the tax invoice
- a brief description of the goods or services sold, and
- the total price of the sales (including GST).

Where the GST to be paid is:

- exactly one-eleventh of the total price, show the GST amount separately **or** provide a statement such as 'total price includes GST', or
- less than one-eleventh of the total price, show the GST amount **and** the total amount excluding GST for the sales.

A valid tax invoice for taxable sales that total \$1,000 or more must contain:

- the words 'tax invoice' stated prominently
- the name of the supplier
- the ABN of the supplier
- the name of the recipient
- the address or ABN of the recipient
- the date of issue of the tax invoice
- the quantity of the goods or the extent of the services sold

- a brief description of the things sold, and
- the total price of the sale (including GST).


Where the GST to be paid is:

- exactly one-eleventh of the total price, show the GST amount separately **or** provide a statement such as 'total price includes GST', or
- less than one-eleventh of the total price, show the GST amount **and** the total amount excluding GST for the sales.

A valid tax invoice for both a taxable sale and either a GST-free or input taxed sale, must also:

- clearly identify each taxable sale
- show the total amount of GST to be paid, and
- show the total amount payable for the sales.

Your tax invoice must contain this information before you use it to work out the correct amount of GST credit you can claim. This is because the amount of GST included on such an invoice will be less than one-eleventh of the total price you are liable to pay.

-  Terms such as 'total price includes GST' or similar wording are not sufficient for invoices for both taxable sales and either a GST-free or input taxed sales.

This information has been sourced from the ATO website. For the latest tax information or for any updates please refer to the website at www.ato.gov.au