

# How to set out tax invoices and invoices

Voluntary standards to help you set out tax invoices as well as invoices that do not include GST.

## WHY STANDARDISE THE WAY TAX INVOICES AND INVOICES ARE SET OUT?

These voluntary standards have been developed in consultation with small business, in response to feedback about their frustration with inconsistent tax invoice and invoice formats.

The standards will help achieve greater consistency in the set out of tax invoices and invoices, making it easier for recipients to locate the necessary information for tax purposes.

➤ For more information about the specific requirements of a tax invoice, refer to:

- *Valid tax invoices and GST credits* (NAT 12358)
- 'Section 03 – Issuing and obtaining tax invoices' in *GST for small business* (NAT 3014).

## WHAT DO I NEED TO DO TO STANDARDISE MY TAX INVOICES OR INVOICES?

Consider the following examples when you next design or select a format for your tax invoices or invoices. Features such as business logos, paper colour, font style, advertising and other additional content that your tax invoices or invoices may have are not affected by these voluntary standards.

➤ For more information, refer to:

- *Goods and Services Tax Ruling GSTR 2000/17 – Goods and services tax: tax invoices*
- *GST for small business* (NAT 3014)
- *Record keeping for small business* (NAT 3029).

⚠ If you don't use a cash register, consider the following tips:

- avoid printing your invoices on thermal paper wherever possible as the print can fade
- avoid small font sizes as they can be difficult to read, and
- avoid issuing tax invoices on paper which is smaller than A5 or larger than A4 as this can create storage difficulties.

**EXAMPLES OF WHAT THEY LOOK LIKE USING THE VOLUNTARY STANDARDS**

The following examples show how these voluntary standards look.

**EXAMPLE 1: Tax invoice for goods or services that all include GST (taxable supplies only)**



**1** *Mike's Big Bikes*

**2** ABN XX XXX XXX XXX

**3** Date: 05/07/2010

To: MPM Mega Wares **6**  
7 Banning Road  
Tyson Vale SA 9999

**4** **TAX INVOICE** No. 1010 **5**

DESCRIPTION	ITEM No.	QTY	UNIT PRICE (excl GST)	SUB TOTAL (excl GST)	GST AMOUNT	AMOUNT PAYABLE (incl GST)
Deluxe gel seat cover	S022	20	21.00	420.00	42.00	462.00
Inner tube	T058	30	6.20	186.00	18.60	204.60
Xtreme safety helmet	X047	15	27.00	405.00	40.50	445.50
Handle grip ribbed <b>7</b>	<b>7</b> H081	<b>7</b> 60	0.50	<b>8</b> 30.00	<b>8</b> 3.00	<b>8</b> 33.00
Totals				1,041.00	104.10	1,145.10

TOTAL (excl GST)	<b>8</b> 1,041.00
TOTAL GST AMOUNT PAYABLE	<b>8</b> 104.10
<b>TOTAL AMOUNT PAYABLE (incl GST)</b>	<b>8</b> <b>1,145.10</b>

These tax invoices should include sufficient information to ascertain:

- 1** the identity of the supplier, such as the business name at the top
- 2** the ABN of the supplier at the top, near the supplier's identity
- 3** the date of issue of the tax invoice at the top, on the right hand side
- 4** that the document is intended as a tax invoice, such as including the words 'tax invoice' at the top
- 5** an invoice number shown prominently alongside the words 'tax invoice'
- 6** the purchaser's identity, such as name, or ABN, for goods or services costing \$1,000 or more
- 7** a unit description of each good or service supplied, including quantities – it is optional to include item numbers, and
- 8** the GST exclusive price, the GST amount and the GST inclusive price for each item, together with the totals for these, vertically in the bottom right hand corner.

**EXAMPLE 2: Tax invoice for goods or services that don't all include GST (mixed supplies)**



**1** *Border Bake ~*

**2** ABN XX XXX XXX XXX

**3** Date: 05/07/2010

To: **6**

**4** TAX INVOICE No. 2610 **5**

DESCRIPTION	QTY	UNIT PRICE <small>(excl GST)</small>	SUB TOTAL <small>(excl GST)</small>	GST AMOUNT	AMOUNT PAYABLE <small>(incl GST)</small>
White high fibre bread	110	0.80	88.00	<b>8</b> 0	88.00
Rye loaf	60	0.85	51.00	0	51.00
Iced finger buns	30	1.10	33.00	<b>9</b> 3.30	36.30
Chocolate chip muffins <b>7</b>	<b>7</b> 50	0.50	<b>10</b> 25.00	<b>10</b> 2.50	<b>10</b> 27.50
<b>Totals</b>			197.00	5.80	202.80

TOTAL (excl GST)	<b>10</b> 197.00
TOTAL GST AMOUNT PAYABLE	<b>10</b> 5.80
<b>TOTAL AMOUNT PAYABLE (incl GST)</b>	<b>10</b> <b>202.80</b>

These tax invoices should include sufficient information to ascertain:

- 1** the identity of the supplier, such as the business name at the top
- 2** the ABN of the supplier at the top, near the supplier's identity
- 3** the date of issue of the tax invoice at the top, on the right hand side
- 4** that the document is intended as a tax invoice, such as including the words 'tax invoice' at the top
- 5** an invoice number shown prominently alongside the words 'tax invoice'
- 6** the purchaser's identity, such as name, or ABN, for goods or services costing \$1,000 or more
- 7** a unit description of each good or service supplied, including quantities – it is optional to include item numbers
- 8** an indication of which goods or services don't include GST by showing a 'zero' in the GST amount column
- 9** an indication of which goods or services include GST by showing the GST amount in the GST payable column, and
- 10** the GST exclusive price, the GST amount and the GST inclusive price for each item, together with the totals for these, vertically in the bottom right hand corner.

**EXAMPLE 3: Tax invoice which has been issued from a cash register**



**1** *Guido's Gadgets*

**2** ABN XX XXX XXX XXX

**3** Date: 05/07/2010

**4** **TAX INVOICE**

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	\$
Item 1	5.00* <b>5</b>
Item 2	3.00
Item 3	2.00
Item 4	10.00*
Item 5	6.00
<b>TOTAL AMOUNT PAYABLE (INC. GST)</b>	<b>26.00</b> <b>6</b>
<i>TOTAL INCLUDES GST OF \$1.36</i> <b>7</b>	
<b>* Includes GST</b> <b>5</b>	

These tax invoices should include sufficient information to ascertain:

- 1** the identity of the supplier, such as the business name at the top
- 2** the ABN of the supplier at the top, near the supplier's identity
- 3** the date of issue of the tax invoice at the top, on the right hand side
- 4** that the document is intended as a tax invoice, such as including the words 'tax invoice' at the top
- 5** an indication of which goods or services are taxable by showing an asterisk '\*' alongside the supplies, with a note at the bottom advising what the \* indicates
- 6** the final amount payable, which is GST inclusive, shown at the bottom, and
- 7** the amount of GST which is payable should be clearly stated as follows at the bottom: 'Total includes GST of \$.....'

**!** If the tax invoice is for goods or services costing \$1,000 or more, the tax invoice should also contain sufficient information to ascertain the identity of the purchaser, or ABN.

**EXAMPLE 4: Invoice for goods or services that do not include GST**



**1** *Penny's Treats*

**2** ABN XX XXX XXX XXX

**3** Date: 05/07/2010

**4** **INVOICE** No. 0209 **5**

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	\$
Item 1	5.00
Item 2	3.00
Item 3	15.00
Item 4	35.00
Item 5	10.00
<b>TOTAL AMOUNT PAYABLE</b>	<b>\$68.00</b>
<b>No GST has been charged</b> <b>6</b>	

These tax invoices should include sufficient information to ascertain:

- 1** the business name of the supplier at the top
- 2** the ABN of the supplier at the top, near the supplier's business name
- 3** the date of issue of the invoice at the top, on the right hand side
- 4** the word 'invoice' at the top, stated prominently
- 5** an invoice number shown prominently alongside the word 'invoice', and
- 6** the statement 'No GST has been charged' should be included at the bottom.

 MORE INFORMATION

If you need more information you can:

- visit our website at **www.ato.gov.au**
- phone us on **13 28 66**
- write to us at **PO Box 9935 in your capital city.**

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **www.relayservice.com.au** and ask for the ATO number you need.

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We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at **www.ato.gov.au** or contact us.

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