

Requirements of tax invoices

Tax invoices for taxable must include enough information to clearly determine the following details:

1. that the document is intended to be a tax invoice - (must say Tax Invoice)
2. the seller's identity – (Name of Community Group)
3. the seller's Australian Business Number (ABN) - (Community Group's ABN)
4. the date the invoice was issued
5. a brief description of the items sold, including the quantity (if applicable) and the price – (Community Grant for {project name})
6. the GST amount (if any) payable – this can be shown separately or, if the GST amount is exactly one-eleventh of the total price, such as a statement which says 'Total price includes GST'. (If your group is not registered for GST do not include GST)
7. the extent to which each sale on the invoice is a taxable sale (that is, the extent to which each sale includes GST) - (If your group is not registered for GST write NOT REGISTERED FOR GST)
8. the name of buyer - (Name of Council)

Council also requires the inclusion of the Purchase Order number (as stated on your Terms and Conditions and the Community Group's bank account number.

1 Tax invoice				
2 Windows to Fit Pty Ltd ABN: 32 123 456 789 3			15 Burshag Road 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