

Invoicing Guide

These templates show an example of what you need in include when creating an invoice.

There are three templates for different situations:

* If you have an ABN and *are not* registered for GST
* If you have an ABN and *are* registered for GST
* If you *do not* have an ABN

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#### Use this template if you have an ABN and *are not* registered for GST

Not sure if you are registered for GST? Visit [www.abr.gov.au](http://www.abr.gov.au/) and lookup your ABN for a summary of your registrations

## Tax Invoice

Your Invoice Number: Date Issued:

Due Date:

**Customer Details**

Name Address

Phone Number Email Customer PO#

# Your Name

### Your ABN

|  |  |  |  |
| --- | --- | --- | --- |
| qty | item | unit price | total price |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

###### Supplier Details Your Name

|  |  |
| --- | --- |
| total ex gst | $0.00 |
| total paid | $0.00 |
| **balance due** | **$0.00** |

Your Address Your Phone Your Email

Supplier is not registered for GST

###### Payment Details

**Direct Deposit**

Bank: Bank Name (eg ANZ): Account Name (eg John Smith): BSB (6 Digits):

Account Number:

Use this template if you have an ABN and *are* registered for GST

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**Tax Invoice**

Your Invoice Number: Date Issued:

Due Date:

# Your Name

### Your ABN

##### Customer Details

Name Address

Phone Number Email Customer PO#

|  |  |  |  |
| --- | --- | --- | --- |
| qty | item | unit price (ex GST) | total price (ex GST) |
|  |  |  |  |
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|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
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###### Supplier Details Your Name

Your Address Your Phone Your Email

total ex gst (A divided by 10) total gst (A+B) total inc gst

total paid

##### balance due

$0.00 A

$0.00 B

$0.00

$0.00

##### $0.00

###### Payment Details Direct Deposit

Bank: Bank Name (eg ANZ):

Account Name (eg John Smith): BSB (6 Digits):

Account Number:

Use this template if you *do not* have an ABN

|  |  |  |  |
| --- | --- | --- | --- |
| qty | item | unit price | total price |
|  |  |  |  |
|  |  |  |  |
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|  |  |  |  |
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|  |  |  |  |
|  |  |  |  |

Not sure if you have an ABN? Visit [www.abr.gov.au](http://www.abr.gov.au/) and lookup your name

When using this template you must also attach the completed form on page 7 of this PDF

|  |  |
| --- | --- |
|  | **Invoice** Your NameYour Invoice Number:Date Issued:Due Date:**Customer Details**Name AddressPhone Number Email Customer PO#total ex gst $0.00 total paid $0.00**Supplier Details balance due $0.00****Your Name**Your Address Your Phone Your EmailSupplier is not registered for GSTSupplier does not hold an ABN - see statement next page |
| **Payment Details Direct Deposit**Bank: Bank Name (eg ANZ): Account Name (eg John Smith): BSB (6 Digits):Account Number: |

**Fact sheet** and **form** Business

Statement by a supplier

(reason for not quoting an ABN to an enterprise)

**PURPOSE**

This fact sheet provides guidance on:

* pay as you go (PAYG) withholding from payments for supplies, and
* the requirements for quoting an Australian business number (ABN).

When you pay suppliers who provide goods or services to your business, those suppliers generally need to quote an ABN. They can quote their ABN on an invoice or some other document that relates to the goods and/or services they provide. If any supplier does not provide their ABN, you may need to withhold an amount from the payment for that supply. This is sometimes referred to as ‘No ABN withholding’.

WITHHOLDING FROM PAYMENTS

Generally, you must withhold 46.5% of the total payment for a supply unless:

* you have an invoice or some other document relating to the supply on which the supplier’s ABN is quoted
* the ABN of the supplier’s agent is quoted (if the supply is made through the agent), or
* one of the exceptions to withholding applies or the supplier is not entitled to an ABN.

You may also be required to withhold 46.5% from the payment if you have reasonable grounds to believe that the ABN quoted is invalid (for example, it belongs to another entity).

QUOTING AN ABN

A supplier must quote their ABN by the time the payment is made to prevent 46.5% of that payment being withheld.

A supplier may quote their ABN on an invoice or other document relating to the supply.

Documents on which an ABN may be quoted include:

* invoices
* quotes
* renewal notices (such as for insurance or subscriptions)
* order forms
* receipts
* contracts or lease documents
* letterheads, emails or internet records (web pages)
* records of over-the-phone quotation of an ABN and/or
* catalogues (and other promotional documents) the supplier produces.

You must keep this information with other records relating to the supply.

You do not have to check whether the ABN is valid. However, if you suspect that the ABN quoted does not belong to the supplier or the supplier’s agent, you can check it by either visiting [www.abr.business.gov.au](http://www.abr.business.gov.au/) or phoning the Tax Office on 13 72 26, 24 hours a day, seven days a week.

WHEN WITHHOLDING IS NOT REQUIRED

You do not have to withhold an amount from a payment if:

* the payer is not making the payment in the course of carrying on an enterprise in Australia
* the payment is $75 or less, excluding any goods and services tax (GST)
* the supply that the payment relates to is wholly input-taxed, or
* the supplier is an individual and has given you a written statement which says:
	+ the supply relates to a private recreational pursuit or hobby, or
	+ the supply is wholly of a private or domestic nature for that supplier.

However, you should withhold if you have reasonable grounds to believe that this statement is false or misleading.

* The supplier is an individual aged under 18 years and the payment does not exceed $120 a week.



NAT 3346-09.2007

STATEMENT BY A SUPPLIER (REASON FOR NOT QUOTING AN ABN TO AN ENTERPRISE)

You also should not withhold an amount from a payment if you are satisfied that:

* the supply is made by an individual or partnership without a reasonable expectation of profit or gain
* the supplier is not entitled to an ABN as they are not carrying on a business or enterprise in Australia, or
* the whole of the payment is exempt income for the supplier.

If a supplier has applied for an ABN, they may ask you to hold back payment until the ABN has been obtained and quoted. This is a matter for you and the supplier to work out. However, unless one of the above exceptions applies, you must withhold 46.5% of the payment if it is made before an ABN is quoted. If you do not withhold from the payment, you may have to pay a penalty equal to the amount you should have withheld.

INFORMING THE PAYER IF NO WITHHOLDING APPLIES

As the payer, you may request a written statement from the supplier to justify not withholding if the supply:

* relates to a private recreational pursuit or hobby
	+ For example, a hobby artist receives a prize of $100 in a shopping centre art show.

IF YOU ARE REQUIRED TO WITHHOLD

If you are required to withhold an amount, you must:

* be registered for PAYG withholding. This can be done by phoning 13 28 66 between 8.00am and 6.00pm Monday to Friday. You may already be registered if you are withholding from other payments, such as wages to employees.
* withhold 46.5% of the payment unless an exception applies.
* report and pay the withheld amounts to the Tax Office using your activity statement.
* complete a *PAYG payment summary – withholding where ABN not quoted* (NAT 3283), providing a copy to the supplier at the time of payment or as soon as possible afterwards. Suppliers can use the payment summary to claim a credit in their income tax return for the amount withheld.
* keep a copy of the payment summary with your records.
* complete a *PAYG withholding where ABN not quoted – annual report* (NAT 3448).

IF YOU DO NOT WITHHOLD WHEN REQUIRED

You may be subject to penalties if you do not withhold an amount when required. The penalty will be equal to the amount that should have been withheld. It is an offence not to withhold and the payer may be prosecuted in appropriate cases.

MORE INFORMATION

If you need more information about ABNs, you can:

* visit [www.ato.gov.au](http://www.ato.gov.au/)
* phone the Tax Office on 13 28 66 between 8.00am and 6.00pm Monday to Friday, or
* speak to your tax adviser.

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on 13 14 50 for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone 13 36 77. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on 1300 555 727.

or

* is wholly of a private or domestic nature for the supplier.
	+ For example, a home owner sells some personal furniture to a second hand store.

As a minimum, the statement should contain:

* the supplier’s name and address
* why it was not necessary to withhold, and
* the supplier’s signature.

The Tax Office has developed a form, *Statement by a supplier*, which is attached to this fact sheet and can be used for

this purpose.

If you do not withhold because an exception applies, you should keep sufficient records to:

* identify the supply and the supplier, and
* justify the reason for not withholding.

You may choose to obtain a signed statement from the supplier containing the required information or use our form. If we conduct a review and find that the statement was incorrect, you won’t be penalised if we believe it was reasonable for you to rely on the supplier’s signed statement.

OUR COMMITMENT TO YOU

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**Statement by a supplier**

Complete this statement if you:

* are an individual or a business
* have supplied goods or services to an other enterprise (the payer), and
* are not required to quote an Australia business number (ABN).

O

HOW TO COMPLETE THE STATEMENT

* Print clearly in BLOCK LETTERS using a black pen only.
* Use BLOCK LETTERS and print one character in each box.

J D @ K X

J K

Payers must withhold 46.5% of the total payment it makes to you for a supply that you make as part of your enterprise you carry on in Australia, unless an ABN has been quoted or there is no need to quote an ABN.

Section A: **Supplier details**

1. Your name?
2. **Your address?**
* Place

in ALL applicable boxes.

Suburb/town State/territory Postcode

O

1. Your reason/s for not quoting an ABN? Place

in the appropriate box/es.

The payer is not making the payment in the course of carring on an enterprise in Australia.

The supplier is an individual aged under 18 years and the payment does not exceed $120 a week.

The payment does not exceed $75, excluding any goods and services tax (GST).

The supply that the payment relates to is wholly input taxed.

The supplier is an individual and has given the payer a written statement to the effect that the supply:

is made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or

is wholly of a private or domestic nature (from the supplier’s perspective).

The supply is made by an individual or partnership without a reasonable expectation of profit or gain.

The supplier is not entitled to an ABN as they are not carrying on an enterprise in Australia.

The whole of the payment is exempt income for the supplier.

Section B: **Declaration**

Under pay as you go (PAYG) legislation and guidelines administered by the Tax Office, named is not quoting an ABN for the current and future supply of goods or services for the reason or reasons indicated.

Name of supplier (or authorised person)

Signature of supplier (or authorised person) Daytime phone number

Date

Day Month Year

Penalties apply for deliberately making a false or misleading statement.

Do not send this statement to the Tax Office.

Give the completed statement to any payer that you are supplying goods or services to. The payer must keep this document with other records relating to the supply for 5 years.

Payers can check ABN records of suppliers by visiting [www.abr.business.gov.au](http://www.abr.business.gov.au/) or phoning 13 72 26 24 hours a day, 7 days a week.