

## INVOICE GUIDELINES

In the interests of complying with ATO requirements, this document outlines best practice for issuing an invoice. If your current invoicing doesn't meet these guidelines, please be prepared to update your templates.

If you need to issue and invoice to Music SA directly, we will not process invoices that do not meet these guidelines and will request reissued documents if required. Other organisations may do the same so it is advisable that you.

### Invoice \$1,000 or more

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 (most are not aware of this!)***
- 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 service, and
- the total price of the sale (including GST)  
*\*\*Please show the GST amount separately or provide a statement such as 'total price includes GST'*

### Invoice less than \$1,000

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).
- the total price of the sale (including GST)  
*\*\*Please show the GST amount separately or provide a statement such as 'total price includes GST'*

**If you are not registered for GST, please include the statement "no GST has been charged as not registered for GST" - this has a very different meaning to simply saying "GST Free"**

### **Additional Requirements:**

- Please include a unique invoice number to identify your invoices. This is how a payee will identify your particular invoice and ensure payments are easily tracked and not doubled up or missed. This is standard practice.
- Please ensure that you send all invoices in as PDF (NOT Word or excel) as this is professional practice. On a mac you can save documents as PDF direct from the program you are using or print it to PDF. If you use a PC and don't have access to a PDF writer there are many free ones online you can use. Just google them.
- Most payees are receiving a number of invoices at all times. Simply naming your invoice "Invoice" will not make the file identifiable. Instead, name the file with your name and date so that it can easily be recognized e.g. *JSMITH\_15042016*