

## Invoicing Guide

These templates show an example of what you need to 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

# Tax Invoice

Your Name  
Your ABN

Your Invoice Number:  
Date Issued:  
Due Date:

## Customer Details

Name  
Address  
Phone Number  
Email  
Customer PO#

qty	item	unit price	total price

total ex gst \$0.00  
total paid \$0.00

## Supplier Details

Your Name  
Your Address  
Your Phone  
Your Email

**balance due \$0.00**

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:

Tax Invoice

Your Name  
Your ABN

Your Invoice Number:  
Date Issued:  
Due Date:

Customer Details

Name  
Address  
Phone Number  
Email  
Customer PO#

qty	item	unit price (ex GST)	total price (ex GST)

total ex gst \$0.00 A  
(A divided by 10) total gst \$0.00 B  
(A+B) total inc gst \$0.00  
total paid \$0.00  
**balance due \$0.00**

Supplier Details

Your Name  
Your Address  
Your Phone  
Your Email

Payment Details

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

Invoice

Your Name

Your Invoice Number:  
Date Issued:  
Due Date:

Customer Details

Name  
Address  
Phone Number  
Email  
Customer PO#

qty	item	unit price	total price

total ex gst \$0.00  
total paid \$0.00

Supplier Details

Your Name  
Your Address  
Your Phone  
Your Email

balance due \$0.00

Supplier is not registered for GST  
Supplier 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:

# 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.



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.

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.

### 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**.

### OUR COMMITMENT TO YOU

The information in this publication is current at September 2007.



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).

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.

■ Print clearly in BLOCK LETTERS using a black pen only.

- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T							
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--

- Place  $\chi$  in ALL applicable boxes.

## 1 Your name?

[illegible]

## 2 Your address?

[illegible]

Suburb/town

State/territory

Postcode

[illegible]

**3 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 carrying 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.

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)

[illegible]

Signature of supplier (or authorised person)

Category	Item	Value
Category 1	Item 1	10
Category 1	Item 2	20
Category 1	Item 3	30
Category 1	Item 4	40
Category 1	Item 5	50
Category 1	Item 6	60
Category 1	Item 7	70
Category 1	Item 8	80
Category 1	Item 9	90
Category 1	Item 10	100
Category 1	Item 11	110
Category 1	Item 12	120
Category 1	Item 13	130
Category 1	Item 14	140
Category 1	Item 15	150
Category 1	Item 16	160
Category 1	Item 17	170
Category 1	Item 18	180
Category 1	Item 19	190
Category 1	Item 20	200
Category 1	Item 21	210
Category 1	Item 22	220
Category 1	Item 23	230
Category 1	Item 24	240
Category 1	Item 25	250
Category 1	Item 26	260
Category 1	Item 27	270
Category 1	Item 28	280
Category 1	Item 29	290
Category 1	Item 30	300
Category 1	Item 31	310
Category 1	Item 32	320
Category 1	Item 33	330
Category 1	Item 34	340
Category 1	Item 35	350
Category 1	Item 36	360
Category 1	Item 37	370
Category 1	Item 38	380
Category 1	Item 39	390
Category 1	Item 40	400
Category 1	Item 41	410
Category 1	Item 42	420
Category 1	Item 43	430
Category 1	Item 44	440
Category 1	Item 45	450
Category 1	Item 46	460
Category 1	Item 47	470
Category 1	Item 48	480
Category 1	Item 49	490
Category 1	Item 50	500
Category 1	Item 51	510
Category 1	Item 52	520
Category 1	Item 53	530
Category 1	Item 54	540
Category 1	Item 55	550
Category 1	Item 56	560
Category 1	Item 57	570
Category 1	Item 58	580
Category 1	Item 59	590
Category 1	Item 60	600
Category 1	Item 61	610
Category 1	Item 62	620
Category 1	Item 63	630
Category 1	Item 64	640
Category 1	Item 65	650
Category 1	Item 66	660
Category 1	Item 67	670
Category 1	Item 68	680
Category 1	Item 69	690
Category 1	Item 70	700
Category 1	Item 71	710
Category 1	Item 72	720
Category 1	Item 73	730
Category 1	Item 74	740
Category 1	Item 75	750
Category 1	Item 76	760
Category 1	Item 77	770
Category 1	Item 78	780
Category 1	Item 79	790
Category 1	Item 80	800
Category 1	Item 81	810
Category 1	Item 82	820
Category 1	Item 83	830
Category 1	Item 84	840
Category 1	Item 85	850
Category 1	Item 86	860
Category 1	Item 87	870
Category 1	Item 88	880
Category 1	Item 89	890
Category 1	Item 90	900
Category 1	Item 91	910
Category 1	Item 92	920
Category 1	Item 93	930
Category 1	Item 94	940
Category 1	Item 95	950
Category 1	Item 96	960
Category 1	Item 97	970
Category 1	Item 98	980
Category 1	Item 99	990
Category 1	Item 100	1000
Category 1	Item 101	1010
Category 1	Item 102	1020
Category 1	Item 103	1030
Category 1	Item 104	1040
Category 1	Item 105	1050
Category 1	Item 106	1060
Category 1	Item 107	1070
Category 1	Item 108	1080
Category 1	Item 109	1090
Category 1	Item 110	1100
Category 1	Item 111	1110
Category 1	Item 112	1120
Category 1	Item 113	1130
Category 1	Item 114	1140
Category 1	Item 115	1150
Category 1		

Daytime phone number

[illegible]

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.