

## Tax Invoice Checklist

A Tax invoice is required to enable the ANU to claim back the GST on purchases from the Australian Taxation Office. Tax Invoice requirements are based around the value of the invoice:

Under \$75 (excl GST)	Over \$75 to \$1000 (incl GST)	Over \$1000 (incl GST)
<input type="checkbox"/> No tax invoice required, just need to be able to substantiate payment (eg. credit card statement, receipt) and for there to be a reasonable assumption that GST was included in the price	<input type="checkbox"/> The Supplier's ABN <input type="checkbox"/> GST Inclusive Price <input type="checkbox"/> Clearly show the words "Tax Invoice" <input type="checkbox"/> Issue date of the Tax Invoice <input type="checkbox"/> Name of the supplier <input type="checkbox"/> Brief description of supplies <input type="checkbox"/> If the GST is 1/11 <sup>th</sup> of the total price, either indicate total includes GST or show the amount of GST	<input type="checkbox"/> The Suppliers ABN <input type="checkbox"/> GST Inclusive Price <input type="checkbox"/> Clearly show the words "Tax Invoice" <input type="checkbox"/> Issue date of the Tax invoice <input type="checkbox"/> Name of the supplier <input type="checkbox"/> Brief description of supplies <input type="checkbox"/> If the GST is 1/11 <sup>th</sup> of the total price, either indicate total includes GST or show the amount of GST <input type="checkbox"/> The ABN of the recipient or the address of the recipient <input type="checkbox"/> The name of the recipient (where the recipient is the ANU, the name on the tax invoice should be "The Australian National University", and not a Business Area name (eg "RSPAS"))

NOTE: For a document to be a valid tax invoice where the consideration is expressed in a foreign currency it must

- include the GST payable in Australian currency; or
- provide sufficient information to the recipient to work out the GST payable on the supply in Australian currency (eg. quote an exchange rate)