

# TEMPLATE BEST-PRACTICE INVOICE

**Clearly displays your business's name**

**Clearly displays your business's ABN**

**Is addressed and sent to the relevant agency's centralised accounts processing centre (or other billing address specified in the purchase order or written contract). This address is likely to be different from your agency contact person's work location**

**Includes the name of the person you have been dealing with in the agency**

**Contains unit descriptions of each good or service supplied, including any quantities (if applicable), and attaches supporting documents (eg copies of approved time sheets or signed goods receipt)**

<b>Name Pty Ltd</b> ABN XXX XXX XXX [Business address and contact details]	<b>TAX INVOICE</b>  INVOICE #XXXX DATE: XX/XX/XXXX																																																						
TO: [Agency name] [Agency address] [Agency contact person]																																																							
<b>P.O. NUMBER</b> [ ]																																																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">DESCRIPTION</th> <th style="width: 5%;">QTY</th> <th style="width: 10%;">UNIT PRICE</th> <th style="width: 10%;">SUB TOTAL</th> <th style="width: 10%;">GST AMOUNT</th> <th style="width: 10%;">TOTAL</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="5" style="text-align: right;"><b>SUBTOTAL (EXCL GST)</b></td> <td> </td> </tr> <tr> <td colspan="5" style="text-align: right;"><b>TOTAL GST</b></td> <td> </td> </tr> <tr> <td colspan="5" style="text-align: right;"><b>TOTAL DUE (INCL GST)</b></td> <td> </td> </tr> </tbody> </table>		DESCRIPTION	QTY	UNIT PRICE	SUB TOTAL	GST AMOUNT	TOTAL																															<b>SUBTOTAL (EXCL GST)</b>						<b>TOTAL GST</b>						<b>TOTAL DUE (INCL GST)</b>					
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Name Pty Ltd is a small business with an annual turnover of less than \$2m.  EFT remittance/direct bank account deposit details [Bank XXXX] [BSB XXX XXX] [Account XXXXXXXX]																																																							

**Contains the words 'Tax Invoice'**

**Is clearly and accurately dated**

**Clearly displays the purchase order details (and only quotes one purchase order reference per invoice). This is not required if being paid by PCard**

**Clearly displays the price and GST components, which are correctly calculated, assuming your business is registered for GST. If not, the invoice should clearly state that you are not registered for GST**

**Confirms that your business self-identifies as being a small business under the '30 days to pay' policy**

**Provides EFT (electronic funds transfer) details**

## Your invoices should also:

- comply with any other specific requirements (eg from terms of trade and/or purchase orders)
- reconcile with the confirmed delivery of goods and/or services supplied, and
- be sent promptly after the supply of the goods and/or services.

## Important points

It is important to remember that a tax invoice which contains all these features may still not be a "correctly rendered invoice" under the '30 days to pay' policy, since the invoice still needs to be for work that is properly performed (that is, for goods received in good order and condition and/or for services satisfactorily carried out).

Each agency may also have its own additional or special requirements that need to be met when preparing or sending the invoice to the agency. Check with your agency contact person to see if you need to meet any special requirements.