

To All Contractors

1 October 2009

Reminder re **Valid Tax Invoices**

Please ensure that the invoices you submit are Valid Tax Invoices as per the ATO guidelines. Below is an extract from the ATO Publication NAT12358-07.2009. Please check the ATO web site for the full publication and further information on valid tax invoices.

*A valid tax invoice for taxable sales that total **less than \$1000.00** 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*
- *The total price of the sales (including GST).*

Where the GST is to be paid is:

- *Exactly one-eleventh of the total price, show the GST amount separately or provide a statement such as 'total price includes GST' or*
- *Less than one-eleventh of the total price, show the GST amount and the total amount excluding GST for the sales.*

*A valid tax invoice for taxable sales that total **\$1000.00 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*
- *The date of issue of the tax invoice*
- *The quantity of the goods or the extent of the services sold*
- *The total price of the sale (including GST)*

Where the GST to be paid is:

- *Exactly one-eleventh of the total price, show the GST amount separately or provide a statement such as 'total price includes GST' or*
- *Less than one-eleventh of the total price, show the GST amount and the total amount excluding GST for the sales.*

Any invoices submitted that are not valid tax invoices as per the ATO guidelines will be returned to you for correction. Payment will be withheld until a valid tax invoice is supplied. **Please note our correct company details on the letterhead above.**

Darren Rubach