



## **PROFORMA (TAX) INVOICE / RECEIPT**

The following is an outline of the minimum requirements of information to be included in the Invoice / Receipt you issue to your clients for services provided.

These details should be included in the Invoice / Receipt if you are:

- An Accredited Practicing Member. An accredited Practicing Member is a financial AIK Ltd member who is fully qualified to act as an 'Independent Kinesiologist' as stipulated in the Health Training Package, minimum qualification required Certificate IV HLT42807.

*Note: Accredited Practicing members have to fulfill all requirements as stipulated by the AIK Ltd Constitution and By-Laws. It includes Registered and Registered Professional Members and any member levels above.*

*The minimum requirements are for Registered Members:*

- Hold a current Provide First Aid HLTAID003 Certificate
- Hold a current CPR HLTAID001 Certificate
- Hold a current Professional Indemnity Insurance with a minimum cover of \$1Million per any occurrence
- Meet the requirements of the AIK Ltd CPE Program
- Hold a current 'Working With Children Check' or equivalent if you see children in your practice

*The minimum requirements are for Registered Professional Members:*

- Hold a current Provide First Aid HLTAID003 Certificate
- Hold a current CPR HLTAID001 Certificate
- Hold a current Professional Indemnity Insurance with a minimum cover of \$2Million per any occurrence
- Meet the requirements of the AIK Ltd CPE Program
- Hold a current 'Working With Children Check' or equivalent if you see children in your practice

The (Tax) Invoice / Receipt details to be included when issued from a cash register are:

- Clinic Name / Business Name
- ABN [ Note: optional, for invoices over \$1000.00 it has to be included ]
- Date of issue of the invoice
- Name of Practitioner [ Note: required by healthfunds ]
- Service / Clinic Address [ Note: required by healthfunds ]
- Contact Details eg. Phone / Mobile Number [ Note: required by healthfunds ]
- Optional details: website / email address
- The word 'TAX INVOICE /RECEIPT' [ Note: **if you are registered for GST** ]
- The word 'INVOICE / RECEIPT' [ Note: **if you are not registered for GST** ]

*"Strengthening Kinesiology through Innovation & Vision"*





# Australian Institute of Kinesiologists Ltd

Industry Body Representative for Kinesiology

- Invoice No – shown prominently alongside the word ‘invoice/receipt’ / ‘tax invoice / receipt’
- Name of Client
- Client Address
- A description of each good or service supplied. eg: ‘Kinesiology Consultation’. Include quantities if Tax Invoice
- Amount of the ‘Sale’

*If you are registered for GST:*

An indication of which goods or services are taxable by showing an asterisk ‘\*’ alongside the supplies, with a note at the bottom advising what the \* indicates eg ‘\*Includes GST’. Include the GST inclusive price ‘Total Amount payable (inc GST)’ and the GST amount stating ‘Total includes GST of \$...’

*If you are not registered for GST:*

The amount only ‘Total amount payable’ plus include the following statement ‘No GST has been charged’.

- Date of Sale
- Registered Professional members can include a list of the health funds they qualify with below (**depending on factors like qualification etc, cross-reference Health funds table; you might not be eligible for all of them**):

Australian Institute of Kinesiologists Ltd (AIK Ltd) MAIK No. [add your AIK Ltd member number] (Registered Professional Member)

**Medibank Private** [add your individual & clinic specific Medibank provider number]

**BUPA** [add your individual & clinic specific BUPA provider number next to relevant fund]

**HCF**

**Australian Unity** [add your individual & clinic specific Australian Unity provider number]

**GU Health** [add your individual & clinic specific GU Health provider number]

**AHM** [add your individual & clinic specific AHM provider number]

**CUA Health**

**CBHS**

**Health Partners**

**Health Care Insurance Ltd**

**HBF**

**Teachers Federation Health Ltd** KIN[add your AIK Ltd member number in 5 digit format eg. KIN00111]

**Transport Health**

**Please speak to your accountant or refer to the ATO website [www.aik.org.au](http://www.aik.org.au) , ‘Setting up your invoices’ <https://www.ato.gov.au/business/manage-your-invoices,-payments-and-records/getting-started/setting-up-your-invoices/> and ‘Issuing tax invoices’ <https://www.ato.gov.au/Business/GST/Issuing-tax-invoices/> for the exact requirements in relation to setting out your invoice / tax invoice / receipt to suit your purposes.  
**Please also refer to individual healthfund guidelines for exact requirements.****

A sample Tax Invoice (inc GST) and Invoice (no GST) issued from a cash register are shown below:

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# Australian Institute of Kinesiologists Ltd

Industry Body Representative for Kinesiology

Example of an Invoice (no GST) which has been issued from a cash register:

CLINIC / BUSINESS NAME  
A.B.N. 11 111 111 111

Annie Best (NAME OF PRACTITIONER)  
111 Best Street, Melbourne, VIC 3000 (SERVICE / CLINIC ADDRESS)

Phone: 03 1111 1111  
Mobile: 0411 111 111  
Email: anniebest@clinicname.com.au  
Website: www.clinicname.com.au



INVOICE, No: .....

INVOICE DATE: .....

CLIENT DETAILS:

CLIENT NAME: ..... DoB: .....

CLIENT ADDRESS: .....

DESCRIPTION: Kinesiology Consultation \$ .....

TOTAL AMOUNT PAYABLE \$ .....

No GST has been charged.

Australian Institute of Kinesiologists Ltd. (AIK Ltd) M.A.I.K. No. 111 (Registered Professional Member)

Medibank Private [add your clinic specific Medibank Provider No]

BUPA Health Funds: [add your clinic specific BUPA Provider No next to relevant fund]

Australian Unity [add your clinic specific Austral.Unity Provider No]

GU Health [add your clinic specific GU Health Provider No]

AHM [add your clinic specific AHM Provider No]

Teachers Federation Health Ltd KIN[add your AIK Ltd member number in 5 digit format eg. KIN00111]

HCF

HBF

CUA Health

CBHS

Health Partners

Health Care Insurance Ltd

Transport Health

“Strengthening Kinesiology through Innovation & Vision”





# Australian Institute of Kinesiologists Ltd

Industry Body Representative for Kinesiology

Example of a Tax Invoice ( Inc GST) which has been issued from a cash register:

CLINIC / BUSINESS NAME  
A.B.N. 11 111 111 111

Annie Best (NAME OF PRACTITIONER)  
111 Best Street, Melbourne, VIC 3000 (SERVICE / CLINIC ADDRESS)

Phone: 03 1111 1111  
Mobile: 0411 111 111  
Email: anniebest@clinicname.com.au  
Website: www.clinicname.com.au



TAX INVOICE, No: .....  
INVOICE DATE: .....

CLIENT DETAILS:

CLIENT NAME: ..... DoB: .....  
CLIENT ADDRESS: .....

DESCRIPTION: Kinesiology Consultation - One Session \$ .....\*

TOTAL AMOUNT PAYABLE (inc GST) \$ .....  
TOTAL INCLUDES GST OF \$ .....  
\* Includes GST

Australian Institute of Kinesiologists Ltd. (AIK Ltd) M.A.I.K. No. 111 (Registered Professional Member)

Medibank Private [add your clinic specific Medibank Provider No]  
BUPA Health Funds: [add your clinic specific BUPA Provider No next to relevant fund]  
Australian Unity [add your clinic specific Austral.Unity Provider No]  
GU Health [add your clinic specific GU Health Provider No]  
AHM [add your clinic specific AHM Provider No]  
Teachers Federation Health Ltd KIN[add your AIK Ltd member number in 5 digit format eg. KIN00111]

HCF  
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Health Care Insurance Ltd  
Transport Health

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