



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.

The (Tax) Invoice / Receipt details to be included for a sale under \$1000.00. You must give a receipt or proof of purchase to your customers for amounts over \$75.

- The word 'TAX INVOICE /RECEIPT' [*Note: if you are registered for GST*]
- The word 'INVOICE / RECEIPT' [*Note: if you are not registered for GST*]
- Invoice No [*Note: optional*]
- Clinic Name / Business Name
- ABN
- 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
- Date of issue of the invoice
- Client Details (Name and Address) [*Note: required by healthfunds and required by ATO if tax invoice for sale of \$1000.00 or more*]
- A description of each good or service supplied. eg: 'Kinesiology Consultation', including quantities (if applicable)
- Amount / Price of the 'Sale'

If you are registered for GST:

- the GST amount (if any) payable – this can be shown separately or, if the GST amount is exactly one-eleventh of the total price, as a statement such as 'Total price includes GST'
- the extent to which each sale on the invoice is a taxable sale (that is, the extent to which each sale includes GST)
- A tax invoice that includes taxable and non-taxable items – that is, items that are either GST-free or input-taxed – must clearly show which items are taxable. In addition to the standard information the tax invoice must also show:
 - each taxable sale
 - the amount of GST to be paid
 - the total amount to be paid.

If you are not registered for GST:

Your invoice should show that no GST was charged on the purchase. You can do this by showing the GST component as nil or zero and by including the statement '*Price does not include GST*'.

- Registered Professional members and members with membership levels above can include a list of the health funds they qualify with (**if in doubt check with AIK Ltd; you might not be eligible for all of them**):





Australian Institute of Kinesiologists Ltd

Industry Body Representative for Kinesiology

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

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

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

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

CUA Health

CBHS

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

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

HCF

Health Partners

Health Care Insurance Ltd

Health.com.au

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

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

Westfund Health

This information does not replace nor negate the professional advice given by your accountant and / or ATO. Please speak to your accountant and also refer to the ATO for exact requirements as it applies to your business. Info as it relates to the general layout of your invoices / receipts can be sourced from: website www.ato.gov.au , 'Setting up your invoices' <https://www.ato.gov.au/business/managing-your-small-business-records/getting-started/setting-up-your-invoices/> and 'Issuing tax invoices' <https://www.ato.gov.au/Business/GST/Issuing-tax-invoices/>. **Please also refer to individual healthfund guidelines for requirements as it relates to the healthfunds.**

"Strengthening Kinesiology through Innovation & Vision"





Australian Institute of Kinesiologists Ltd

Industry Body Representative for Kinesiology

Example of an Invoice (no GST) for sales under \$1000.00:

INVOICE / RECEIPT

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 – Qty. one session \$

TOTAL AMOUNT PAYABLE \$

Price does not include GST.

Australian Institute of Kinesiologists Ltd. (AIK Ltd) M.A.I.K. No. 111 (you can add your membership level)

AHM [add your individual & clinic specific AHM provider number]
Australian Unity [add your individual & clinic specific AU provider number]
GU Health [add your individual & clinic specific GU Health provider number]
BUPA [add your individual & clinic specific BUPA provider number]
HBF [add your individual & clinic specific HBF provider number]
Medibank Private [add your individual & clinic specific Medibank provider number]
Teachers Health Ltd KIN[add your AIK Ltd member number in 5 digit format eg. KIN00111]

CUA Health
CBHS
HCF
Health Partners
Health Care Insurance Ltd
Health.com.au
Westfund Health

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Australian Institute of Kinesiologists Ltd

Industry Body Representative for Kinesiology

Example of a Tax invoice (inc GST) for sales under \$1000.00:

INVOICE / RECEIPT

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 – Qty. 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 (you can add your membership level)

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