



## **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: optional]
- Service / Clinic Address
- Contact Details eg. Phone / Mobile Number [Note: optional]
- Website / email address [Note: optional]
- Date of issue of the invoice
- Client Details (Name and Address) [ Note: 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*'.

**This information does not replace nor negate the professional advice given by an 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](http://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/>.

*"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.

Optional: Member - Australian Institute of Kinesiologists Ltd. (AIK Ltd) - MNo: 111 (you can add your membership level and AIK Ltd member logo)

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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:

## TAX 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

Optional: Member - Australian Institute of Kinesiologists Ltd. (AIK Ltd) - MNo: 111 (you can add your membership level and AIK Ltd member logo)

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