

INVOICING REQUIREMENTS

IRD has changed the name of “Tax Invoice” to “Taxable Supply Information”

TAX INVOICE FOR \$200 OR LESS

- the words 'tax invoice' or 'taxable supply information' in a prominent place
- the name (or trade name)
- the date of issue
- a description of the goods or services
- Consideration e.g. payment required.

TAX INVOICE FOR \$200 to \$1,000 (GST inclusive)

- name and GST number of the supplier
- date the tax invoice was issued
- description of the goods and services supplied
- **Either**
 - GST exclusive amount, **or** GST amount, and GST inclusive amount
- **OR**
 - GST inclusive amount and a statement GST is included, changed at the standard rate for all the goods and services listed.

TAX INVOICES FOR MORE THAN \$1,000

- name and GST number of the supplier
 - name and 1 more of the following; address (physical or postal), phone number, email address, trading name, if different to buyers name or NZBN
- date the tax invoice was issued
- description of the goods and services supplied
- **Either**
 - GST exclusive amount **or** GST amount, and GST inclusive amount
- **OR**
 - GST inclusive amount and a statement GST is included, changed at the standard rate for all the goods and services listed.

QUESTIONS

- If in doubt, ask, we are always here to help
- www.amsca.co.nz has some good resources

