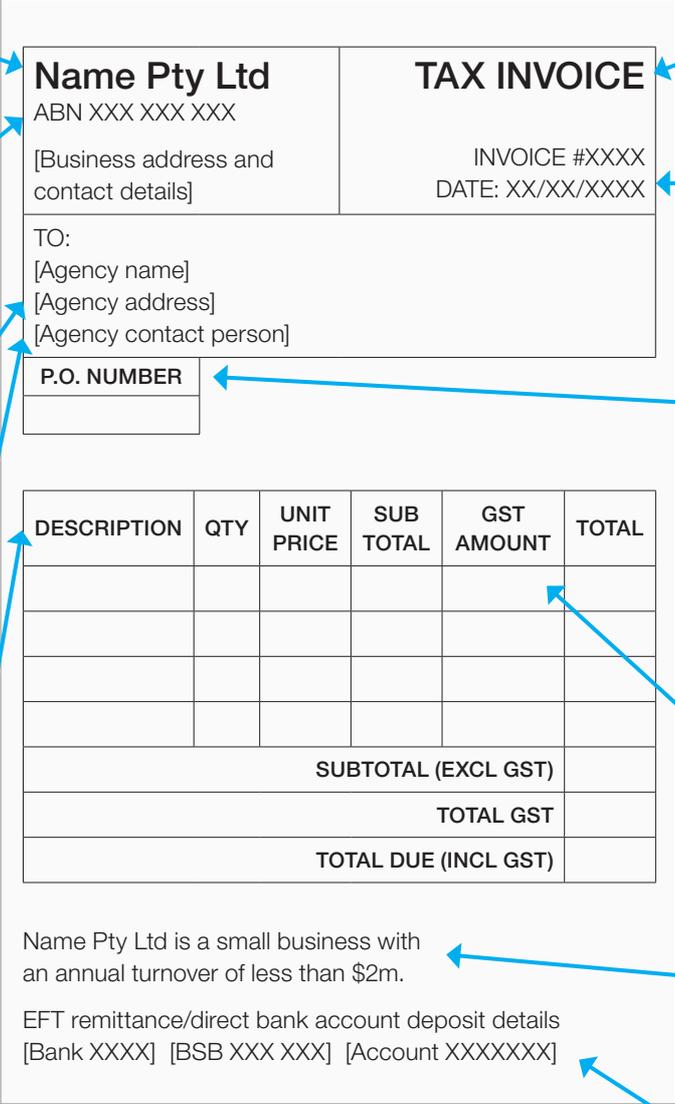


TEMPLATE BEST-PRACTICE INVOICE



Clearly displays your business's name

Clearly displays your business's ABN

Is addressed and sent to the relevant agency's centralised accounts processing centre (or other billing address specified in the purchase order or written contract). This address is likely to be different from your agency contact person's work location

Includes the name of the person you have been dealing with in the agency

Contains unit descriptions of each good or service supplied, including any quantities (if applicable), and attaches supporting documents (eg copies of approved time sheets or signed goods receipt)

Clearly displays the price and GST components, which are correctly calculated, assuming your business is registered for GST. If not, the invoice should clearly state that you are not registered for GST

Clearly displays the purchase order details (and only quotes one purchase order reference per invoice). This is not required if being paid by PCard

Contains the words 'Tax Invoice'

Is clearly and accurately dated

Clearly displays the price and GST components, which are correctly calculated, assuming your business is registered for GST. If not, the invoice should clearly state that you are not registered for GST

Confirms that your business self-identifies as being a small business under the '30 days to pay' policy

Provides EFT (electronic funds transfer) details

Your invoices should also:

- comply with any other specific requirements (eg from terms of trade and/or purchase orders)
- reconcile with the confirmed delivery of goods and/or services supplied, and
- be sent promptly after the supply of the goods and/or services.

Important points

It is important to remember that a tax invoice which contains all these features may still not be a "correctly rendered invoice" under the '30 days to pay' policy, since the invoice still needs to be for work that is properly performed (that is, for goods received in good order and condition and/or for services satisfactorily carried out).

Each agency may also have its own additional or special requirements that need to be met when preparing or sending the invoice to the agency. Check with your agency contact person to see if you need to meet any special requirements.