

# EXAMPLES OF VALID TAX INVOICES

## EXAMPLE 1

FULL TAX INVOICE REFLECTING THE PRICE, VAT AND TOTAL CONSIDERATION CHARGED

**TAX INVOICE**

**Invoice No. 2005/1234**

**From : Thabo's Electrical Supplies**  
**Playhouse Road**  
**NORWOOD**  
**2192**  
**VAT No. 4692512340**

**To: Sierra Hotels (Pty) Ltd**  
**8 Mountain Range Drive**  
**JOHANNESBURG**  
**2001**  
**VAT No. 4531635911**

**Date: 4 May 2005**

DATE	DESCRIPTION	QUANTITY	R
4/5/2005	Electrical cable rolls @ R100 each.	20	2 000
	Marble look wall lamps @ R325 each.	4	1 300
	Light switches @ R20 each.	170	3 400
			6 700
		<b>VAT @ 14%</b>	938
		<b>Total</b>	<b>R7 638</b>

## EXAMPLE 2

FULL TAX INVOICE REFLECTING THE TOTAL CONSIDERATION CHARGED, A STATEMENT THAT THE CONSIDERATION INCLUDES VAT, AND THE RATE OF VAT CHARGED

<b>TAX INVOICE</b>																					
<b>From : T.B. Electrical (Pty) Ltd</b> Playhouse Road NORWOOD 2192 VAT No. 4692512340		<b>Invoice No. 2005/1235</b>  <b>Date: 5 May 2005</b>																			
<b>To: Nevada Hotel</b> 8 Mountain Range Drive JOHANNESBURG 2001 VAT No. 4531635911																					
<table border="1"><thead><tr><th>DATE</th><th>DESCRIPTION</th><th>QUANTITY</th><th>R</th></tr></thead><tbody><tr><td rowspan="3">5/5/2005</td><td>Electrical cable rolls @ R114 each</td><td>20</td><td>2 280</td></tr><tr><td>Marble look wall lamps @ R370.50 each</td><td>4</td><td>1 482</td></tr><tr><td>Light switches @ R22.80 each</td><td>170</td><td>3 876</td></tr><tr><td colspan="3"><b>Total</b></td><td><b>R7 638</b></td></tr></tbody></table>				DATE	DESCRIPTION	QUANTITY	R	5/5/2005	Electrical cable rolls @ R114 each	20	2 280	Marble look wall lamps @ R370.50 each	4	1 482	Light switches @ R22.80 each	170	3 876	<b>Total</b>			<b>R7 638</b>
DATE	DESCRIPTION	QUANTITY	R																		
5/5/2005	Electrical cable rolls @ R114 each	20	2 280																		
	Marble look wall lamps @ R370.50 each	4	1 482																		
	Light switches @ R22.80 each	170	3 876																		
<b>Total</b>			<b>R7 638</b>																		
<b>Purchase price includes VAT @ 14%</b>																					

**Legal name & address of supplier**

**Trading name & address of the recipient**

**VAT number of the supplier**

**VAT number of recipient from 1/3/2005**

**The words "Tax invoice" clearly indicated**

**Tax invoice number (serialised)**

**Date of tax invoice**

**Accurate description of goods or services supplied**

**Quantity or volume supplied**

**Statement that the consideration charged includes VAT and the rate of VAT charged**

**Total consideration charged**

### EXAMPLE 3

**FULL TAX INVOICE REFLECTING THE TOTAL CONSIDERATION CHARGED AND THE AMOUNT OF VAT INCLUDED IN THE CONSIDERATION**

<b>TAX INVOICE</b>		<b>Invoice No. 2005/1236</b>		
<b>From : T.B. Electrical (Pty) Ltd</b> Playhouse Road NORWOOD 2192 VAT No. 4692512340		<b>Date: 6 May 2005</b>		
<b>To: Sierra Hotels (Pty) Ltd t/a Nevada Hotel</b> 8 Mountain Range Drive JOHANNESBURG 2001 VAT No. 4531635911				
<b>DATE</b>		<b>DESCRIPTION</b>	<b>QUANTITY</b>	<b>R</b>
6/5/2005		Electrical cable rolls @ R114 each	20	2 280
		Marble look wall lamps @ R370.50 each	4	1 482
		Light switches @ R22.80 each	170	3 876
<b>Total</b>				<b>R7 638</b>
<b>VAT included</b>				<b>R 938</b>

*Legal name & address of supplier*

*The words "Tax invoice" clearly indicated*

*Tax invoice number (serialised)*

*Legal and trading name & address of the recipient*

*VAT number of the supplier*

*Date of tax invoice*

*Accurate description of goods or services supplied*

*Quantity or volume supplied*

*VAT number of recipient from 1/3/2005*

*Amount of VAT included in the consideration*

*Total consideration charged*

## EXAMPLE 4

### FULL TAX INVOICE FOR ZERO-RATED SUPPLIES

**TAX INVOICE**

**Invoice No. J 9871**

**From : Billy's Bakery**  
**123 Gingerbread Road**  
**NORWOOD**  
**2192**  
**VAT No. 4722510341**

**Date: 13 July 2005**

**To: Sierra Hotels (Pty) Ltd t/a Nevada Hotel**  
**8 Mountain Range Drive**  
**JOHANNESBURG**  
**2001**  
**VAT No. 4531635911**

DATE	DESCRIPTION	QUANTITY	R
12/7/2005	Loaves of brown bread @ R3.50 each	80	280
13/7/2005	Loaves of brown bread @ R3.50 each	100	350
<b>Total</b>			<b>R 630</b>
<b>VAT included @ 0%</b>			<b>nil</b>

**Amount of VAT included in the consideration**

**Total consideration charged**

## EXAMPLE 5

### FULL TAX INVOICE FOR MIXED SUPPLIES

**TAX INVOICE**

*Tax invoice number (serialised)*  
**TAX INVOICE NO. 1958**

*Trading name & address of the recipient*  
**To :  
Billy's Bakery  
123 Gingerbread Road  
NORWOOD  
2192  
VAT No. 4722510341**

*Trading name & address of supplier*  
**Sipho's Tour Operators  
Ck no 99/52389/23  
VAT No.: 4111252081  
57 Bush Heights  
BUSHLANDS  
1234**

*The words "Tax invoice" clearly indicated*

*VAT number of the supplier*

*VAT number of recipient. from 1/3/2005*

**Date : 30 November 2005**

*Date of tax invoice*

*Quantity or volume supplied*

*Accurate description of goods or services supplied*

DATE	QTY	DESCRIPTION OF SERVICE/GOODS	VAT STATUS	R
30/11/2005	2	Airport shuttle @ R150 per trip	Exempt	300
	1	Night game viewing drive	Exempt	250
	2	Tour guide fee @ R500	14%	1 000
	4 nights	Accommodation B & B @ R2 500	14%	10 000
	5	Paintings	14%**	5 000
	50 litres	Diesel – guest's private 4x4 vehicle	0%	200
<b>VAT @ 14% on R 16 000</b>				<b>2240*</b>
<b>Total</b>				<b>R18 990</b>

*Amount of VAT included in the consideration*

*Total consideration charged*

**Note :** \* VAT = R10 000 + R1 000 + R5 000 = R16 000 x 14% = R2 240.

\*\* VAT charged @ the standard rate of 14% if the customer removes the goods from South Africa. The tourist may however apply for a refund from the VAT Refund Administrator when departing from South Africa.