Supplier has no ABN

|  |  |  |  |
| --- | --- | --- | --- |
| Under $75 |  | |  |
|  | No invoice necessary | | |
|  | **Buyer** needs to note: | | |
|  |  | | Date |
|  |  | | Type of transaction |
|  |  | | Amount |
|  |  | | What the payment was for |
|  |  | | No GST charged |
|  |  | |  |
| Over $75 |  | |  |
|  | Supplier provides invoice titled 'Invoice' | | |
|  | Invoice has supplier's name and address on it | | |
|  |  | State on the invoice that they are not in business | |
|  |  | | OR provide Statement by a Supplier saying they are not in business |
|  |  | | Date |
|  |  | | Type of transaction |
|  |  | | Amount |
|  |  | | What the payment was for |
|  | Supplier signs invoice | | |
|  |  | |  |

Supplier has ABN but no GST registration

|  |  |  |
| --- | --- | --- |
| Under $75 |  |  |
|  | No invoice necessary | |
|  | **Buyer** needs to note: | |
|  |  | Date |
|  |  | Type of transaction |
|  |  | Amount |
|  |  | What the payment was for |
|  |  | No GST charged |
|  |  |  |
| Over $75 |  |  |
|  | Supplier provides invoice titled 'Invoice' | |
|  | States supplier ABN on invoice | |
|  |  | OR buyer can find ABN on ABN lookup website, and note on invoice |
|  | Good idea to state 'No GST charged' | |

Supplier has ABN and is registered for GST

|  |  |  |
| --- | --- | --- |
| Under $82.50 being $75 + $7.50 | | |
|  | No invoice necessary | |
|  | **Buyer** needs to note: | |
|  |  | Date |
|  |  | Type of transaction |
|  |  | Amount |
|  |  | What the payment was for |
|  |  | GST included |
|  |  |  |
| Over $82.50 being $75 + $7.50 | | |
|  | Supplier provides invoice titled 'Tax Invoice' | |
|  | States ABN on invoice | |
|  |  | Date |
|  |  | Type of transaction |
|  |  | Amount |
|  |  | What the payment was for |
|  | States price includes GST | |
|  |  |  |
| Over $1,000 | |  |
|  | Supplier provides invoice titled 'Tax Invoice' | |
|  | Supplier must note name and address OR ABN of buyer on tax invoice | |
|  | States supplier ABN on invoice | |
|  |  | Date |
|  |  | Type of transaction |
|  |  | Amount |
|  |  | Separate line items showing GST separately |
|  | Total amount payable which includes GST | |

Question

If a buyer quotes an ABN, does that mean I don't charge GST?

History: GST began in 2000, before that, there was sales tax.

When someone quoted a sales tax number, they didn't get charged sales tax.

Now: If someone quotes an ABN, you might give a trade discount.

This is because they have proved they are in business.

This is not a legal requirement.

You still charge GST.