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.