

INVOICE

NOT REGISTERED FOR GST? HEAD IT "INVOICE", NEVER "TAX INVOICE"

FROM (YOU)
Business / trading name
ABN (11 digits — required)
Phone / email

TO (YOUR CUSTOMER)
Customer name — required if invoice is \$1,000+ (incl. GST)
Address or ABN

INVOICE DETAILS
Invoice number
Date issued — required
Due date

DESCRIPTION OF WORK / MATERIALS	QTY	UNIT PRICE	GST (N/A)	AMOUNT
e.g. Labour: gutter clean and downpipe reseal, single storey (per hour)				
e.g. Supply: replacement downpipe bracket and exterior sealant				
e.g. Labour: replace bathroom exhaust fan, unit supplied by owner (per hour)				
e.g. Travel and call-out				
			Subtotal	\$
			GST	nil
			Total (no GST charged)	\$

No GST has been charged. This business is not registered for GST. Keep this line on every invoice while you are under the \$75,000 turnover threshold. Your ABN, the date, a description of each line and the amounts are still required. Once you register, switch to the Tax Invoice version of this template.

PAYMENT — STRAIGHT TO YOUR ACCOUNT
Account name
BSB / Account number

NOTES / TERMS
e.g. Payment due within 7 days

Is your invoice actually ATO-correct?

Run every invoice past these nine checks before you hit send. They come straight from the ATO's tax invoice requirements — and popular invoicing apps get several of them wrong.

- 1 Says "Invoice", not "Tax Invoice"**
Not registered for GST? The ATO says the words "Tax Invoice" are only for registered businesses. Head yours "Invoice". Once you register, this changes to "Tax Invoice".
- 2 Your identity**
Your business or trading name appears clearly, matching your ABN registration.
- 3 Your ABN**
All 11 digits. No ABN on the invoice can mean the payer must withhold 47% of the payment.
- 4 Date of issue**
The date the invoice was issued — not just the job date.
- 5 What you sold**
A brief description of each item or service, including quantity (if applicable) and the price.
- 6 GST shown correctly**
Either the GST amount for each line (or as a separate total), or — if GST is exactly one-eleventh of the total — the statement "Total price includes GST".
- 7 Mixed sales flagged**
If some items don't include GST, the invoice clearly shows which items are taxable.
- 8 \$1,000+ rule**
For invoices of \$1,000 or more (including GST), the buyer's identity or ABN must also appear.
- 9 Kept for 5 years**
You keep a copy of every invoice for five years. If your app caps, deletes, or paywalls your history — that's your tax record they're holding.

Extra checks for sole traders

- ☒ Not registered for GST? Head the document 'Invoice', charge no GST, and add one line: 'No GST has been charged. This business is not registered for GST.' The ATO says the words 'Tax Invoice' are only for registered businesses.
- ☒ Registered for GST? The document must say 'Tax Invoice', show your ABN and the date, describe each line with quantity and price, and show the GST per line or state that the total includes GST. Sales of \$1,000 or more (including GST) must also show the customer's identity or ABN.
- ☒ Either way, your ABN goes on every invoice. If a business customer pays you without an ABN quoted, they generally have to withhold tax at the top marginal rate (47%) and send it to the ATO, and you wait until tax time to get it back.
- ☒ Watch the threshold. GST turnover is tested on a rolling 12 months, not the financial year. Once you reach \$75,000 you have 21 days to register, and from then on every invoice becomes a Tax Invoice with GST.

Not registered for GST? If your turnover is under \$75,000 you generally don't have to register. In that case: charge no GST, issue standard invoices headed "Invoice", and still include your ABN, date, description, and amounts.

This template and checklist are general information based on published ATO guidance as at August 2026 — they are not tax advice. Confirm your specific situation with your accountant or at ato.gov.au. Dinkum Invoice is in development; the free app does these nine checks automatically on every invoice.