



## Sample GST Invoice as per IRD Guidelines

### Your letter Head

Your address  
Your contact details

### TAX INVOICE / INVOICE

GST Number: XXXXXXXX

Invoice Date: XXXXXXXX  
Invoice Number: XXXXXXXX

Reference: XXXXXXXX

### TO:

Ministry of Social Development  
PO Box 1556  
Wellington 6140

Description of Services	Number of Clients/ Units (if applicable)	Amount
		\$xx
		\$xx
<b>Subtotal (excl GST)</b>		\$xx
Total GST 15%		\$xx
<b>Total Amount (Inc GST)</b>		\$xx

### Requirements of a Tax invoice

- The document has your organisation name and details
- The words 'Tax Invoice' appear in a prominent place (*if GST registered*)
- Shows the GST number (if applicable)
- Invoice is dated
- Invoice has a number
- Invoice shows the Agreement number (*our requirement*)
- The document has Ministry name(s) and address on it
- The invoice gives the description of the goods/services supplied and/or the reporting/payment period ie Grant 331604 – Payment 2 – April 2022
- this figure appears in your agreement
- NB: you will need to work out the GST figure based on your GST rate. Standard is 15%
- The net (subtotal), GST and gross (Total) amounts are itemised or shown separately

### Requirements if not GST registered

If your organisation is not registered for GST, the invoice requirements is the same above except for the Tax Invoice should be changed to '**Invoice**'. You don't need to show the **GST Number**, the **Subtotal** and **Total GST**. Change Total Amount to show **Total Amount (excl GST)**.

Description of Services	Number of Clients/ Units (if applicable)	Amount
		\$xx
<b>Total Amount (excl GST)</b>		\$xx