

CHECKLIST

VALUE-ADDED TAX (VAT) INVOICES

FULL TAX INVOICE

(this is required where the supply (including VAT) exceeds R5000)

CRITERIA THAT THE INVOICE MUST MEET	Y/N
Contains the words “Tax Invoice”, “VAT Invoice” or “Invoice”	
Name, address and VAT registration number of the supplier	
Name, address and where the recipient is a vendor, the recipient’s VAT registration number	
Serial number and date of issue of invoice	
Accurate description of goods and /or services (indicating where applicable that the goods are second hand goods)	
Quantity or volume of goods or services supplied	
Value of the supply, the amount of tax charged and the consideration of the supply (value and the tax)	

Note: all seven criteria must be met for the invoice to meet the requirements of a Tax Invoice

ABRIDGED TAX INVOICE

(where the supply (including VAT) is greater than R50 and less than R5000)

CRITERIA THAT THE INVOICE MUST MEET	Y/N
Contains the words “Tax Invoice”, “VAT Invoice” or “Invoice”	
Name, address and VAT registration number of the supplier	
Serial number and date of issue of invoice	
Accurate description of goods and /or services	
Value of the supply, the amount of tax charged and the consideration of the supply (value and the tax)	

Note: all five criteria must be met for the invoice to meet the requirements of an abridged Tax Invoice