



SARS COMPLIANT TAX INVOICE

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Invoice Compliance with Tax Act is dependent on the amount involved

<R50

No tax
invoice
Required

Supporting
document such
as till slip or
receipt is still
required to
verify input
VAT

R50 to R3 000

Abridged Tax
Invoice

Invoice with less
requirements

>R3 000

Full Tax
Invoice

Full invoice
with all
requirements

CHECKLIST - FULL TAX INVOICE

CRITERIA TO BE MET	Y/N
• Contains the words "Tax Invoice", "VAT Invoice" or "Invoice"	<input type="checkbox"/>
• Name, address and VAT registration number of the supplier	<input type="checkbox"/>
• Name, address and where the recipient is a vendor, the recipient's VAT registration number	<input type="checkbox"/>
• Serial number and date of issue of invoice	<input type="checkbox"/>
• Accurate description of goods and /or services (indicating where applicable that the goods are second hand goods)	<input type="checkbox"/>
• Quantity or volume of goods or services supplied	<input type="checkbox"/>
• Value of the supply, the amount of tax charged and the consideration of the supply (value and the tax)	<input type="checkbox"/>

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

CHECKLIST – ABRIDGED TAX INVOICE

CRITERIA TO BE MET	Y/N
<ul style="list-style-type: none">Contains the words "Tax Invoice", "VAT Invoice" or "Invoice"	<input type="checkbox"/>
<ul style="list-style-type: none">Name, address and VAT registration number of the supplier	<input type="checkbox"/>
<ul style="list-style-type: none">Serial number and date of issue of invoice	<input type="checkbox"/>
<ul style="list-style-type: none">Accurate description of goods and /or services	<input type="checkbox"/>
<ul style="list-style-type: none">Value of the supply, the amount of tax charged and the consideration of the supply (value and the tax)	<input type="checkbox"/>

EXAMPLE - FULL INVOICE

TAX INVOICE

The word Tax Invoice/VAT
Invoice/Invoice

Serialised invoice number

Invoice Number XOXO_011

Date 14-Feb-20

Date of invoice

Trading name and
Address of supplier

From: South Africa (Pty) Ltd
18 SA Office Park
South Africa Drive
Johannesburg
2000

Name and Address
of recipient

To: XoXo Supplies (Pty) Ltd
Ferguson Road
Illovo
2146

VAT Number: 412345678

VAT number of
the supplier

VAT Number: 4024681012

VAT number of the customer (only if
proceeds > R5 000)

Item	Description	Quantity	Unit Price	Amount
1	Desktop Stationery Sets	5	R 450,00	R 2 250,00
2	Desktop Organiser	4	R 600,00	R 2 400,00
3	Bryce Office Chairs	3	R 850,00	R 2 550,00
Accurate description of goods or service provided		Quantity or volume supplied		
		Sub-Total		R 7 200,00
		VAT @ 15%		R 1 080,00
		Total		R 8 280,00

Selling price charged including VAT. VAT must
either be shown separately as per above, if not
then invoice must contain a statement that says
Total Consideration includes VAT @ 15%