

EXAMPLES OF VALID TAX INVOICES

EXAMPLE 1

FULL TAX INVOICE REFLECTING THE PRICE, VAT AND TOTAL CONSIDERATION CHARGED

Invoice No. 2005/1234

TAX INVOICE

From : Thabo's Electrical Supplies
Playhouse Road
NORWOOD
2192
VAT No. 4692512340

To: Sierra Hotels (Pty) Ltd
8 Mountain Range Drive
JOHANNESBURG
2001
VAT No. 4531635911

Date: 4 May 2005

DATE	DESCRIPTION	QUANTITY	R
4/5/2005	Electrical cable rolls @ R100 each.	20	2 000
	Marble look wall lamps @ R325 each.	4	1 300
	Light switches @ R20 each.	170	3 400
			6 700
			VAT @ 14% 938
			Total R7 638

Trading name & address of supplier

The words "Tax invoice" clearly indicated

Tax invoice number (serialised)

Legal name & address of the recipient

VAT number of the supplier

Date of tax invoice

Accurate description of goods or services supplied

Quantity or volume supplied

VAT number of recipient from 1/3/2005

Selling price

VAT charged

Total consideration

EXAMPLE 2

FULL TAX INVOICE REFLECTING THE TOTAL CONSIDERATION CHARGED, A STATEMENT THAT THE CONSIDERATION INCLUDES VAT, AND THE RATE OF VAT CHARGED

Invoice No. 2005/1235

TAX INVOICE

From : T.B. Electrical (Pty) Ltd
Playhouse Road
NORWOOD
2192
VAT No. 4692512340

Date: 5 May 2005

To: Nevada Hotel
8 Mountain Range Drive
JOHANNESBURG
2001
VAT No. 4531635911

DATE	DESCRIPTION	QUANTITY	R
5/5/2005	Electrical cable rolls @ R114 each	20	2 280
	Marble look wall lamps @ R370.50 each	4	1 482
	Light switches @ R22.80 each	170	3 876
Total			R7 638

Purchase price includes VAT @ 14%

Legal name & address of supplier

The words "Tax invoice" clearly indicated

Tax invoice number (serialised)

Trading name & address of the recipient

VAT number of the supplier

Date of tax invoice

Accurate description of goods or services supplied

Quantity or volume supplied

VAT number of recipient from 1/3/2005

Statement that the consideration charged includes VAT and the rate of VAT charged

Total consideration charged

EXAMPLE 3

FULL TAX INVOICE REFLECTING THE TOTAL CONSIDERATION CHARGED AND THE AMOUNT OF VAT INCLUDED IN THE CONSIDERATION

Invoice No. 2005/1236

TAX INVOICE

From : T.B. Electrical (Pty) Ltd
Playhouse Road
NORWOOD
2192
VAT No. 4692512340

Date: 6 May 2005

To: Sierra Hotels (Pty) Ltd t/a Nevada Hotel
8 Mountain Range Drive
JOHANNESBURG
2001
VAT No. 4531635911

DATE	DESCRIPTION	QUANTITY	R
6/5/2005	Electrical cable rolls @ R114 each	20	2 280
	Marble look wall lamps @ R370.50 each	4	1 482
	Light switches @ R22.80 each	170	3 876
Total			R7 638
VAT included			R 938

Legal name & address of supplier

The words "Tax invoice" clearly indicated

Tax invoice number (serialised)

Legal and trading name & address of the recipient

VAT number of the supplier

Date of tax invoice

Accurate description of goods or services supplied

Quantity or volume supplied

VAT number of recipient from 1/3/2005

Amount of VAT included in the consideration

Total consideration charged

EXAMPLE 4

FULL TAX INVOICE FOR ZERO-RATED SUPPLIES

Invoice No. J 9871

TAX INVOICE

From : Billy's Bakery
123 Gingerbread Road
NORWOOD
2192
VAT No. 4722510341

To: Sierra Hotels (Pty) Ltd t/a Nevada Hotel
8 Mountain Range Drive
JOHANNESBURG
2001
VAT No. 4531635911

Date: 13 July 2005

DATE	DESCRIPTION	QUANTITY	R
12/7/2005	Loaves of brown bread @ R3.50 each	80	280
13/7/2005	Loaves of brown bread @ R3.50 each	100	350
Total			R 630
VAT included @ 0%			nil

Trading name & address of supplier

The words "Tax invoice" clearly indicated

Tax invoice number (serialised)

Legal and trading name & address of the recipient

VAT number of the supplier

Date of tax invoice

Accurate description of goods or services supplied

Quantity or volume supplied

VAT number of recipient from 1/3/2005

Amount of VAT included in the consideration

Total consideration charged

EXAMPLE 5

FULL TAX INVOICE FOR MIXED SUPPLIES

TAX INVOICE

Tax invoice number (serialised)
TAX INVOICE NO. 1958

Trading name & address of the recipient
To :
Billy's Bakery
123 Gingerbread Road
NORWOOD
2192
VAT No. 4722510341

Trading name & address of supplier
Sipho's Tour Operators
Ck no 99/52389/23
VAT No.: 4111252081
57 Bush Heights
BUSHLANDS
1234

The words "Tax invoice" clearly indicated

VAT number of the supplier

Accurate description of goods or services supplied

VAT number of recipient. from 1/3/2005
Date : 30 November 2005

Date of tax invoice

Quantity or volume supplied

DATE	QTY	DESCRIPTION OF SERVICE/GOODS	VAT STATUS	R
30/11/2005	2	Airport shuttle @ R150 per trip	Exempt	300
	1	Night game viewing drive	Exempt	250
	2	Tour guide fee @ R500	14%	1 000
	4 nights	Accommodation B & B @ R2 500	14%	10 000
	5	Paintings	14%**	5 000
	50 litres	Diesel – guest's private 4x4 vehicle	0%	200
			VAT @ 14% on R 16 000	2240*
			Total	R18 990

Amount of VAT included in the consideration

Total consideration charged

Note : * VAT = R10 000 + R1 000 + R5 000 = R16 000 x 14% = R2 240.

** VAT charged @ the standard rate of 14% if the customer removes the goods from South Africa. The tourist may however apply for a refund from the VAT Refund Administrator when departing from South Africa.