

# 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
			<b>Total R7 638</b>

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
<b>Total</b>			<b>R7 638</b>

**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
<b>Total</b>			<b>R7 638</b>
<b>VAT included</b>			<b>R 938</b>

*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
<b>Total</b>			<b>R 630</b>
<b>VAT included @ 0%</b>			<b>nil</b>

*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*

*VAT number of recipient. from 1/3/2005*

**Date : 30 November 2005**

*Date of tax invoice*

*Quantity or volume supplied*

*Accurate description of goods or services 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
			<b>VAT @ 14% on R 16 000</b>	<b>2240*</b>
			<b>Total</b>	<b>R18 990</b>

*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.