



## Invoice Detail Requirements & Accounts Receivable

Federal laws do not require GST to be explicitly shown on invoices, but when an invoice exceeds certain dollar amounts, there is a requirement that the invoice indicate specific information about the selling price and taxes. The following table provides the minimum requirements for invoices.

| Input tax credit information requirements   |                       |                          |                          |
|---|-----------------------|--------------------------|--------------------------|
| Information Required  | Total Sale under \$30 | Total sale \$30-\$149.99 | Total sale \$150 or more |
| Your business or trading name or your intermediary's name   | ✓                     | ✓                        | ✓                        |
| Invoice date or, if you do not issue an invoice, the date the GST is paid or payable  | ✓                     | ✓                        | ✓                        |
| Total amount paid or payable  | ✓                     | ✓                        | ✓                        |
| An indication of the total amount of GST charged or that the amount paid or payable for each taxable supply (other than zero-rated supplies) includes GST at the applicable rate. | See note 1            | ✓                        | ✓                        |
| Your Business Number (Registration #)   |                       | ✓                        | ✓                        |
| The buyer's name or trading name or the name of their authorized agent or representative  |                       |                          | ✓                        |
| A brief description of the goods or services  |                       |                          | ✓                        |
| Terms of payment  |                       |                          | ✓                        |

Note 1: We should assume that GST is included in all purchases on invoices below \$30 when taxes are not specified.

Note 2: There may be different requirements for electronic cash register and point of sale systems. Please refer to the [CRA website](#) for more information.

**SUPPLIERS MUST PROVIDE THEIR REGISTRATION NUMBER**, (eg: R123456789) and it must appear on each invoice (including cash register receipts) exceeding \$30 if GST is charged. We are able to claim either a rebate or input tax credit from invoices only when the registration # is shown. Without it, the Canada Revenue Agency may deny our recovery claim.

### Issuing Invoices to a Customer

If your department does not have an authorized accounts receivable system, Accounting Services provides an invoicing function in the Accounts Receivable unit of Treasury Services. This service should be used by departments requiring a billing function to ensure that invoice documentation complies with GST requirements (and PST when applicable); as well as: applying the proper tax rate under the place of supply rules, recording revenues and payments correctly in the general ledger and providing departments with monthly reports to track outstanding accounts. Further sales tax information is located on the [Resources tab](#) on the Accounting Services website.