**INVOICING THE RHSV**

If the RHSV bookshop, History Victoria, sells your book on consignment we will ask you to email an invoice to the RHSV so we can pay you for those books sold. An invoice is just a request for payment however invoices are also tax documents. You are required to keep copies to show what revenue you earned and any tax you might have collected on the sale.

If you are new to publishing you will have to ask yourself some questions as to how you are conducting your business. If you are unsure of your status please speak to your accountant or tax adviser – this is not something on which the RHSV can advise you.

1. If you consider yourself a **hobbyist** then your invoice should declare this and you should provide the RHSV with a Statement by Supplier form. As a hobbyist you do not need an ABN. However, without a Statement of Supplier form *or* an ABN, the RHSV is obliged to withhold tax at 47%. (please refer to the ATO’s website to see if you should be a business or a hobby: <https://www.ato.gov.au/business/starting-your-own-business/before-you-get-started/are-you-in-business-/>)

You can download a Statement of Supplier form from the ATO’s website here:

<https://www.ato.gov.au/uploadedfiles/content/mei/downloads/bus38509n3346_5_2012.pdf>

1. If you consider that you are running a business (no matter how small) then you should register for an **ABN**. This is free and easy. Once you have an ABN you should put that number on all your invoices. Registering for an ABN is not the same as registering for GST.

(<https://business.gov.au/Registrations/Register-for-an-Australian-business-number-ABN>)

1. If your sales are over $75,000pa (gross income minus GST) or you are a not-for-profit and your turnover is over $150,000pa then you are required to register for **GST** (as well as having an ABN). You can register for GST if your turnover is below the above trigger points but, once registered for GST, you will be obliged to lodge BAS either monthly or quarterly.

According to where you have decided your enterprise is pegged – hobbyist / ABN holder / Registered for GST – you will create a slightly different invoice.

**HOBBYIST**

Your invoices should:

1. State that the document is an INVOICE (please note it is *not* a Tax Invoice).
2. Clearly state that you are a hobbyist and should be accompanied by a Statement by Supplier form (only need to supply form the first time you invoice us).
3. Show the date of the invoice
4. Clearly show your details: name, address, telephone number, email address, hobby name (if applicable). This is the “FROM” part of the invoice.
5. Clearly show that you are invoicing the RHSV. This is the “TO” part of the invoice.
6. Detail what you are invoicing the RHSV for including the number of books, your RRP (recommended retail price), the consignment fee of 30% payable to the RHSV and the net amount owed to you. This is the “FOR” part of the invoice.
7. Your bank account details. This is the “PAYMENT” part of the invoice.
8. If you wish you can allocate an invoice number but this it is not necessary unless you are doing a lot of invoicing.
9. Payment terms. Most organisations pay their bills monthly so there is no need to state terms.

**YOU HAVE AN ABN but are not registered for GST**

Your invoices should:

1. State that the document is an INVOICE (please note it is *not* a Tax Invoice)
2. Clearly state your ABN
3. Show the date of the invoice
4. Clearly show your details: name, address, telephone number, email address, business name (if applicable). This is the “FROM” part of the invoice.
5. Clearly show that you are invoicing the RHSV. This is the “TO” part of the invoice.
6. Detail what you are invoicing the RHSV for including the number of books, your RRP (recommended retail price), the consignment fee of 30% payable to the RHSV, and the net amount owed to you. This is the “FOR” part of the invoice.
7. Your bank account details. This is the “PAYMENT” part of the invoice.
8. You are probably issuing more invoices than an hobbyist so you should allocate an invoice number (start at, say, 101 and file your copies in invoice order so you can mark them easily when they are paid)
9. Payment terms. Most organisations pay their bills monthly so there is no need to state terms but you may want to state *Payment: 30 days*.

**YOU HAVE AN ABN & *ARE* REGISTERED FOR GST**

Your invoices should:

1. State that the document is a **TAX INVOICE**.
2. Clearly state your ABN
3. Show the date of the invoice
4. Clearly show your details: name, address, telephone number, email address, business name (if applicable). This is the “FROM” part of the invoice.
5. Clearly show that you are invoicing the RHSV. This is the “TO” part of the invoice.
6. Detail what you are invoicing the RHSV for including the number of books, your RRP (recommended retail price), the consignment fee of 30% payable to the RHSV, the GST included in the above and the net amount owed to you. This is the “FOR” part of the invoice.
7. Your bank account details. This is the “PAYMENT” part of the invoice.
8. You should allocate an invoice number (start at, say, 101 and file your copies in invoice order so you can mark them easily when they are paid)
9. Payment terms. Most organisations pay their bills monthly so there is no need to state terms but you may want to state *Payment: 30 days*.

**A SAMPLE INVOICE FOR A HOBBYIST MIGHT LOOK LIKE THIS:**

**INVOICE**

1 January 2021

**FROM: Enid Blyton**

13 Topsy Lane, Sydney NSW 2000.

Ph 0400 123 123.

Email: [enid@blyton.com.au](mailto:enid@blyton.com.au)

**TO: Royal Historical Society of Victoria**

239 A’Beckett St, Melbourne VIC 3000

**FOR:**

10 copies of The History of Topsy Lane @ RRP of $30 = $300

Less 30% consignment fee = ($90)

**Total owing to Enid Blyton = $210**

(no GST payable as Enid Blyton is a hobbyist – see attached Statement by Supplier form)

**PAYMENT**

Please pay by bank transfer to

Enid Blyton

BSB 066 345

A/C 1234 5678

Payable: 30 days

**A SAMPLE INVOICE, IF YOU HAVE AN ABN BUT ARE *NOT* REGISTERED FOR GST, MIGHT LOOK LIKE THIS:**

**INVOICE**

1 January 2021

**FROM: Enid Blyton**

13 Topsy Lane, Sydney NSW 2000.

Ph 0400 123 123.

Email: [enid@blyton.com.au](mailto:enid@blyton.com.au)

**ABN** 12345678912

**Invoice No**: 101

**TO: Royal Historical Society of Victoria**

239 A’Beckett St, Melbourne VIC 3000

**FOR:**

10 copies of The History of Topsy Lane @ RRP of $30 = $300

Less 30% consignment fee = ($90)

**Total owing to Enid Blyton = $210**

(no GST payable as Enid Blyton is not registered for GST)

**PAYMENT**

Please pay by bank transfer to

Enid Blyton

BSB 066 345

A/C 1234 5678

Payable: 30 days

**A SAMPLE INVOICE, IF YOU HAVE AN ABN BUT *ARE* REGISTERED FOR GST, MIGHT LOOK LIKE THIS:**

**TAX INVOICE**

1 January 2021

**FROM: Enid Blyton**

13 Topsy Lane, Sydney NSW 2000.

Ph 0400 123 123.

Email: [enid@blyton.com.au](mailto:enid@blyton.com.au)

**ABN** 12345678912

**Invoice No**: 101

**TO: Royal Historical Society of Victoria**

239 A’Beckett St, Melbourne VIC 3000

**FOR:**

10 copies of The History of Topsy Lane @ RRP of $30 = $300.00

Less 30% consignment fee = ($90.00)

**Total owing to Enid Blyton = $210.00**

GST included in the above = $19.09

**PAYMENT**

Please pay by bank transfer to

Enid Blyton

BSB 066 345

A/C 1234 5678

Payable: 30 days