

ATMS GUIDELINE

Receipts

Preamble

A receipt acts as a proof that a commercial transaction has occurred. The Australian Competition and Consumer Commission (ACCC) has determined that for every commercial transaction that has a value of \$75.00 or more, the customer is entitled to a valid tax receipt. Even though this is the legal requirement, valid tax receipts should be supplied to clients for transactions of any dollar value under \$75.00.

While receipts normally serve as proof that a commercial transaction has occurred, for healthcare providers they may also be used for other purposes, such as to facilitate the claiming of a private health insurance rebate, and to this end, they often require more details than what may be supplied on a normal receipt.

The practitioner named on the receipt should be the one who performed the service.

Receipts

Receipts for services provided and any goods supplied must be given to the client at the end of the consultation after payment has been received. A typical receipt should carry the following details:

- The words, Tax Receipt.
- The name of the clinic.
- The name of the practitioner who provided the service. Qualifications may be included. **The practitioner named on the receipt should be the one who performed the service and if a group consultation is performed, separate receipts should be issued to each client.**
- The physical address and contact details of the clinic, including email address and website.
- The number of the receipt.
- The clinic's Australian Business Number (ABN).
- The practitioner's private health insurance provider number, where appropriate. This provider number must be the one held by the practitioner who provided the service.
- WorkCover provider number if applicable.
- The name of the client for which the service was provided.
- The date that the service was provided.
- The name of the service that was provided (remedial massage treatment, or, naturopathic consultation, for example).
- The item number of the service provided, where applicable. The item number refers to the item number given to the product or service by the client's healthcare insurance provider.

- The cost of the service or product supplied and applicable Goods and Services Tax (GST), where applicable, of each individual item provided, and the cost plus GST of each service or item. Consultations and each individual medicine supplied, where applicable, should be individually listed.
- Total costs and totals of GST.
- The date of payment. The means by which payment was made may also be listed.

A copy of the receipt should be kept and stored securely.