

# Proof of transaction

Under the Australian Consumer Law (ACL) there are a number of obligations on businesses. These include an obligation to provide proof of transaction to consumers for goods or services valued at \$75 or more. Businesses are also required to provide a receipt for any transaction under \$75 within seven days if the consumer asks for one.

## What is proof of transaction?

‘Proof of transaction’ for supply of goods or services to a consumer is a document that states the:

- supplier of the goods or services
- supplier’s ABN, if they have one
- supplier’s ACN, if they have one but do not have an ABN
- date of the supply
- goods or services supplied to the consumer, and
- price of the goods or services.

Examples of proof of transaction:

- GST tax invoice
- cash register receipt
- credit card or debit card statement
- handwritten receipt
- lay-by agreement, or
- confirmation or receipt number provided for a telephone or internet transaction.

## Itemised bill

Consumers must also be provided with an itemised bill if they request one. The supplier must give the consumer the itemised bill, without charge, within seven days of the request. It must be expressed in plain language, legible and clear.

A consumer can ask a supplier for an itemised bill that shows:

- how the price was calculated

- the number of labour hours and the hourly rate (if relevant), and
- a list of the materials used and the amount charged for them (if relevant).

This request must be made within 30 days of whichever happens later:

- the services are supplied, or
- the consumer receives a bill or account from the supplier for the supply of the services.