

**Amount Paid (Overseas)**  
(assuming the expense is deductible)

You Can See Only The Payment

You have been given a valid Tax Invoice

Contract

History of valid tax invoices in the past

No other paperwork

The supplier has an **ABN** and is **GST registered**

The supplier has an **ABN** and is **not GST registered**

The supplier has an **ARN** and **charges GST - purchases under \$82.50**

The supplier has an **ARN** and **charges GST - purchases over \$82.50**

The supplier has an **ARN** and **doesn't charge GST**

You **can't find either an ABN or ARN** but it is an overseas supplier

You **can't find either an ABN or ARN** but it is an **Australian entity**

**Code Expense and GST**

**Code Expense only**

**No ABN Withholding**

ABN

ARN

ARN

— solid decision

... professional judgement to be applied