

## PROOF OF TRANSACTION AND ITEMISED BILLS

### What is proof of transaction?

Businesses must give a proof of transaction (a receipt for goods or services) within specified time frames, when a consumer:

- buys goods or services worth \$75 or more (excluding GST) – as soon as possible after the transaction; or
- asks for proof of transaction for goods and services costing less than \$75 – within seven (7) days of the request.

Examples of proof of transaction include:

- GST tax invoice;
- cash register receipt;
- handwritten receipt; and/or
- credit card or debit card statement (or receipt number provided for a telephone or internet transaction).

### When is an itemised bill required?

Where a consumer has purchased services from a business (for example repair work) the consumer can ask for an itemised bill that shows:

- how the price was calculated;
- the number of hours of labour and the rate; and
- a list of the materials used and the amount charged for them.

If a consumer wants an itemised bill they must ask for it within 30 days of receiving the services or receiving a non-itemised bill from the service provider, whichever happens last.

A business must provide the itemised bill within seven (7) days of the request.