Policy on Stores Not Issuing Itemized Receipts or Tax Invoices for Products Purchased

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> **MANDATORY CORPORATE REQUIREMENT:**
> Whenever an Iconic Productions purchase is made, Iconic personnel must make every reasonable effort to obtain a proper itemized receipt, GST tax invoice where applicable, or other acceptable documentary evidence that clearly identifies the goods or services purchased. An EFTPOS terminal slip that merely demonstrates that money was transferred is not, by itself, considered satisfactory Iconic Productions accounting documentation where it does not identify the goods or services acquired.

1. Purpose of This Policy

This policy establishes the mandatory procedure all Iconic Productions personnel must follow when a retailer, supplier, merchant, employee, manager, proprietor, or other representative refuses, fails, or claims they cannot provide appropriate documentary evidence of a purchase made on behalf of Iconic Productions.

The purpose of this policy is to preserve the integrity, transparency, auditability, and evidentiary sufficiency of Iconic Productions' expenditure records and to ensure that company funds and company payment facilities are supported by adequate documentary substantiation.

2. Australian Legal Position

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Under the Australian Consumer Law, businesses are required to provide qualifying consumers with proof of transaction for goods or services valued at $75 or more. For transactions below $75, a consumer may request proof of transaction and the supplier must provide it within the legally prescribed period.

A legally sufficient proof of transaction should identify, among other required particulars:

- the identity or business name of the supplier;
- the supplier's ABN or ACN;
- the date on which the goods or services were supplied;
- the goods or services supplied; and
- the price of the goods or services.

Acceptable proof of transaction can take different forms, including a GST tax invoice, cash register receipt, digital receipt, handwritten receipt, or other documentation satisfying the applicable legal requirements.

3. An EFTPOS Receipt Is Not Automatically Sufficient

Personnel must distinguish between evidence of **payment** and evidence of **what was purchased**.

An EFTPOS or card terminal receipt may demonstrate that a particular monetary amount was charged to a card at a particular merchant. However, where that document does not identify the actual goods or services purchased, it may not contain all of the information ordinarily required of proof of transaction under the Australian Consumer Law and does not satisfy Iconic Productions' internal purchasing documentation standard.

> **IMPORTANT:**
> An EFTPOS receipt showing, for example, only "TOTAL $187.40" proves that a payment occurred. It does not necessarily establish whether Iconic Productions purchased equipment, food, office supplies, batteries, cables, clothing, services, or some other product. Accordingly, an EFTPOS slip alone must not ordinarily be treated as adequate company expenditure documentation.

4. GST Tax Invoice Requirements

Separate taxation requirements apply to GST tax invoices. Where a taxable sale exceeds the applicable ATO threshold, currently $82.50 including GST, a supplier generally must provide a tax invoice within 28 days after receiving a request from the recipient.

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Personnel should therefore specifically request a **tax invoice** where the purchase is a taxable business acquisition for which Iconic Productions requires appropriate GST documentation.

Personnel must not assume that a card terminal receipt constitutes a valid tax invoice merely because the payment was made electronically.

5. Iconic Productions Internal Standard

Irrespective of whether a particular transaction technically attracts every statutory receipt or tax invoice requirement, Iconic Productions adopts a more rigorous internal financial governance standard.

For company expenditure, personnel must request documentation that, wherever reasonably practicable, clearly records:

- the supplier's business or trading name;
- the supplier's ABN where applicable;
- the date of purchase;
- each product or service purchased, with sufficient description to identify it;
- the quantity purchased where relevant;
- the individual or applicable prices;
- GST information where applicable;
- the total amount paid; and
- such other information as may reasonably be required for accounting, taxation, reimbursement, warranty, audit, or corporate governance purposes.

6. Procedure Before Payment

Where personnel become aware before payment that a retailer or supplier does not ordinarily provide itemized receipts or appropriate tax invoices, they should politely request confirmation that suitable documentation will be provided before completing the transaction.

Where there is a material risk that adequate documentation will not be supplied, personnel should not voluntarily proceed with the purchase merely on the assumption that an EFTPOS receipt will subsequently be sufficient.

Where practicable, personnel should contact their Iconic Channel Captain, Supervisor, or Executive Management for direction before completing the purchase.

7. Procedure Where the Store Refuses to

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Provide a Proper Receipt

Where a purchase has already been made and the retailer refuses or fails to provide appropriate documentation, personnel must remain courteous and professional and must not engage in unnecessary confrontation.

The following procedure must be followed:

1. **Request the receipt again.** Clearly and courteously advise the staff member that the purchase has been made for company purposes and that an itemized receipt or appropriate tax invoice is required for corporate accounting records.
2. **Request a manager or proprietor.** If the initial staff member cannot or will not provide the documentation, politely request assistance from the manager, duty manager, proprietor, or other person having authority to address the matter.
3. **Explain the documentation required.** Make clear that an EFTPOS terminal slip showing only the payment amount is not sufficient for Iconic Productions' internal accounting purposes because it does not adequately identify the products or services purchased.
4. **Request an electronic alternative.** Where a printed receipt cannot be generated, ask whether a compliant receipt or tax invoice can be supplied by email, SMS, the retailer's application, online account, or another electronic means.
5. **Do not create or alter evidence.** Personnel must never fabricate, modify, reconstruct, or otherwise misrepresent a receipt, invoice, or purchase record.
6. **Preserve all available evidence.** Retain the EFTPOS receipt, transaction record, photographs where appropriate, order confirmation, merchant correspondence, packaging, product information, and any other legitimate evidence identifying what was purchased.
7. **Record the refusal.** Note the date, approximate time, store name and location, amount paid, products purchased, and the name or description of the person who refused or was unable to provide the requested documentation.
8. **Escalate the matter internally.** Promptly report the circumstances to the appropriate Iconic Channel Captain, Supervisor, or Executive Management in accordance with Section 8 of this policy.

8. Mandatory Internal Escalation

Consistent with the escalation principles contained within the Iconic Productions **No Card Payment Surcharge Purchasing Policy**, personnel must not independently disregard a documentation irregularity merely because the monetary amount appears insignificant.

Where a retailer refuses or fails to provide appropriate purchase documentation, personnel must report the matter through the applicable Iconic supervisory structure.

The report should be directed, as applicable, to:

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- the personnel member's designated **Iconic Channel Captain**;
- their **Supervisor**;
- the relevant **Accounts, Purchasing or Procurement authority**; or
- where appropriate, the **CEO & Primary Executive Producer and Senior Producer**.

The internal report should include:

- the store or supplier name;
- store location;
- date and time of purchase;
- products or services purchased;
- total transaction amount;
- payment method used;
- a photograph or copy of the EFTPOS receipt or other documentation received;
- the nature of the request made for an itemized receipt or tax invoice;
- the response provided by the retailer;
- the name of the employee, manager, or proprietor involved, where known; and
- any other material information concerning the incident.

> **NEVER ASSUME — ALWAYS ASK:**
> Personnel must not assume that Accounts will accept an EFTPOS slip, bank transaction, credit card statement, or handwritten explanation as a substitute for proper purchase documentation. Where appropriate documentation cannot be obtained, the matter must be referred to the relevant Iconic Channel Captain, Supervisor, Accounts authority, or Executive Management for determination.

9. Do Not Create a Confrontation

This policy does not authorize Iconic Productions personnel to become argumentative, intimidating, threatening, or unnecessarily confrontational with retail personnel.

Personnel should clearly state what documentation is required, provide the retailer with a reasonable opportunity to rectify the matter, request escalation to store management where necessary, document the response, and then refer the matter through Iconic Productions' internal escalation structure.

Any determination concerning a formal complaint to the retailer's head office, the Australian Competition and Consumer Commission, NSW Fair Trading, the Australian Taxation Office, or another regulatory authority should ordinarily be referred to and authorized by the appropriate Iconic management authority.

10. Accounting and Reimbursement

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Consequences

The fact that a purchase genuinely occurred does not automatically mean that inadequate documentation may be disregarded.

Where satisfactory documentation cannot be obtained, Accounts or Executive Management may require additional substantiation before the expenditure is reconciled, reimbursed, allocated to a project, treated as a company expense, or otherwise entered into Iconic Productions' financial records.

Personnel must therefore regard obtaining appropriate purchase documentation as an integral component of completing the purchase, rather than as an optional administrative task to be addressed later.

11. Corporate Principle

> **ICONIC PRODUCTIONS PURCHASING PRINCIPLE**
>
> Every expenditure of company funds must be capable of being transparently explained, appropriately substantiated, and independently reconciled.
>
> A record that proves only that money left an Iconic Productions payment facility, but does not adequately establish what was purchased, must not automatically be regarded as satisfactory purchasing documentation.
>
> When adequate documentation is refused or unavailable: preserve the evidence, record the circumstances, and escalate the matter. Never assume that an incomplete receipt is acceptable.

12. Legislative and Regulatory References

- Competition and Consumer Act 2010 (Cth), Schedule 2 — Australian Consumer Law, including provisions concerning proof of transaction and itemized bills.
- Australian Competition and Consumer Commission guidance — Receipts, Bills and Proof of Purchase.
- Australian Taxation Office guidance — Tax Invoices and GST documentation requirements.
- NSW Fair Trading guidance concerning receipts, warranties, and proof of transaction.

Internal Governance Note: This policy establishes Iconic Productions'

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corporate purchasing and documentary requirements. The company's internal documentation standard may be more stringent than the minimum documentation required by legislation for an individual transaction.

Attached files:

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