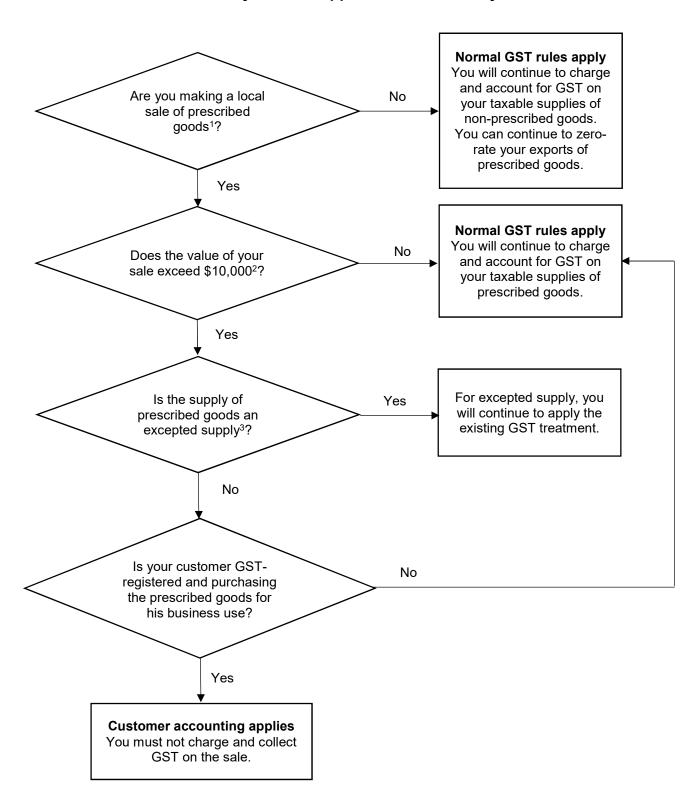
## Customer Accounting How it affects you as a supplier come 1 January 2019



<sup>&</sup>lt;sup>1</sup> Prescribed goods are mobile phones, memory cards and off-the-shelf software.

For more information on the above, please refer to the e-Tax Guide 'Customer Accounting for Prescribed Goods'.

<sup>&</sup>lt;sup>2</sup> Subject to certain conditions being met, you have the option to apply customer accounting even if the value of the supply is ≤ \$10,000.

<sup>&</sup>lt;sup>3</sup> An excepted supply is a supply of prescribed goods that is excluded from customer accounting.