

RECEIPT

A receipt (also known as a packing list, packing slip, packaging slip, (delivery) docket, shipping list, delivery list, bill of the parcel, **manifest**, or customer receipt) is a **document** acknowledging that a person has received money or property in **payment** following a sale or other transfer of goods or provision of a service. All receipts must have the date of purchase on them. If the recipient of the payment is legally required to collect **sales tax** or **VAT** from the customer, the amount would be added to the receipt, and the collection would be deemed to have been on behalf of the relevant tax authority. In many countries, a retailer is required to include the sales tax or VAT in the displayed price of goods sold, from which the tax amount would be calculated at the point of sale and remitted to the tax authorities in due course. Similarly, amounts may be deducted from amounts payable, as in the case of **taxes withheld** from wages. On the other hand, tips or other gratuities that are given by a customer, for example in a restaurant, would not form part of the payment amount or appear on the receipt.