



Australian Government



Australian  
**Small Business and  
Family Enterprise**  
Ombudsman

16 August 2019

Mark Stockwell  
Director  
e-invoicing  
Australian Taxation Office  
*via email: e-invoicing@ato.gov.au*

*Mark*

Dear Mr Stockwell

**Local arrangements and requirements for electronic invoicing in Australian and New Zealand**

We support the adoption of the Pan-European Public Procurement Online (PEPPOL) as the operating framework to allow businesses to obtain the benefits of e-invoicing to increase the ease of operation and lower costs.

***Government and Industry Participation in operational governance***

We continue to support the adoption of the A&NZ Electronic Invoicing Board. The Board should have a dedicated small business representative. Consideration of the future make-up of the Board needs to incorporate the small business perspective. Further to this, the adoption of national PEPPOL Authorities will provide appropriate operational governance of the e-invoicing standards as they set specific local requirements and engage and learn from the well-established wider PEPPOL community.

***Towards successful trans-Tasman e-invoicing***

The key to incentivising adoption will be ensuring access to the framework for all businesses. It is critical that government leads the way by adopting e-invoicing and uses it as a way to deliver on their commitment to faster payment times. We welcome the acknowledgement that A&NZ governments may be required to provide targeted information or advisory services to end users to help support adoption. It is important that this is focused on providing benefits to businesses using e-invoicing, as well as for businesses that are potential service providers.

We support incorporating reporting requirements to gather appropriate information to enable targeted adoption strategies and tailored guidance and support to businesses. However, this value proposition needs to ensure that this does not add an additional compliance burden to time-poor, cash strapped micro and small businesses, as they will already have to purchase, implement and learn e-invoicing software.

***Ongoing industry involvement and engagement***

We would welcome the opportunity to be involved in the future follow-up engagements and consultations to ensure small business concerns are considered for both users and service providers of e-invoicing. Our office has strong networks throughout the small business community in Australia and are ideally placed to reflect the views of the sector in any consultation process.

Thank you for the opportunity to comment. If you would like to discuss this matter further, please contact Mr Ben Holland on 02 6121 3359 or at [ben.holland@asbfeo.gov.au](mailto:ben.holland@asbfeo.gov.au).

Yours sincerely

**Kate Carnell AO**  
Australian Small Business and Family Enterprise Ombudsman

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