



16 November 2018

**Matthew Sedgwick**  
**Consumer and Corporations Policy Division**  
**The Treasury**  
**Langton Crescent**  
**PARKES ACT 2600**

by email: [eInvoicing@treasury.gov.au](mailto:eInvoicing@treasury.gov.au)

Please accept this as my submission in relation to e-Invoicing: <https://treasury.gov.au/consultation/c2018-t331468/>

I'd like to raise some concerns about the government's proposed E-invoicing interoperability framework.

I note the references to the Superstream model and would like to make you aware of the following information.

In 2016 I built SuperStream compliant software. The software supported direct communication from the employer to the super fund. In my opinion the super fund is legally obliged to accept a super contribution that is in a SuperStream compliant format. Our software was certified as SuperStream compliant. However, 4 of the major super funds refused to accept the contribution. APRA refused to investigate and referred the matter to the ATO to investigate. As the systems implementer of SuperStream the ATO had a self review threat to independence in the investigation. Around the same time the ATO has been disciplining SMSF auditors for this very problem. In any case the ATO did agree that the super funds should accept the contribution. However, the issue was never resolved and I have not ever been able to make a superannuation contribution with my SuperStream compliant software.

I offer this as an example of how a small player can get locked out from such an arrangement.

I note that the SuperStream governance body applied for and was granted exemption from the cartel provisions of the Australian competition and consumer laws, with support from the ATO.

I expect that this e invoicing governance body is headed toward the same exemptions from cartel provisions.

I do not support or see the need for this group of software developers to be exempted from competition and consumer laws. This will reduce the choice that business, particularly small business has in accounting software and increase the cost.

The ATO and ASBFEO have recently learned the importance of free software with Single Touch Payroll (which now excludes superannuation, because of the way super stream was implemented). Why make the same mistake with e-invoicing?

E-invoicing can work quite nicely by simply defining a standard and letting people independently implement it, look at html and email. The proposed Operational governance body is trying to solve a problem that has not yet occurred and will not occur. The Australian and New Zealand Governments should take a closer look at the establishment of this closed group and who really benefits from it and who it locks out. The ATO should be more cautious about dealing with these big players and supporting their anti competitive endeavours. Especially in the wake of the Royal Commission into banking and superannuation.

Yours faithfully,

Glen Hasselman  
Director



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**Director**  
Glen Stephen Hasselman

Free Accounting Software  
24 Meadow Road  
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