

24 February 2022

Data Economy Unit  
Consumer Data Right Division  
Treasury  
Langton Cres  
Parkes ACT 2600

*via email: [elnoicing@treasury.gov.au](mailto:elnoicing@treasury.gov.au)*

Dear Sir/Madam

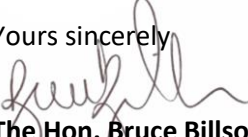
**Supporting business adoption of eInvoicing**

To encourage the widespread adoption of eInvoicing by Australian businesses and deliver the associated economic benefits we support the mandating of eInvoicing alongside a 'pull' (incentives) system. We agree with a phased approach to mandating, with the initial tranche to include government agencies and major businesses only, and then all actively operating businesses. To further support business adoption of eInvoicing we make the following comments.

- **We recommend the active reinforcement of early adopters of eInvoicing.** During the extended initial phase – we suggest a 2 year period – small businesses that are early adopters of eInvoicing should be actively supported, whether that be by financial incentive, targeted training, or public awareness campaigns.
- **We suggest the broad participation of government agencies in eInvoicing.** Agencies from across all tiers of government should be enjoined to both send and receive eInvoices as a practical way of supporting the small businesses that they conduct business with.
- **We recommend the mandating of eInvoicing not be limited to Corporations Act entities.** Sole traders, trusts and partnerships are predominantly small businesses and business to business transactions are predominantly between small businesses. Much of the benefit of eInvoicing will accrue to small businesses, including those that are sole traders, trusts and partnerships, and so the efforts to support the adoption of eInvoicing should be focused on them.
- **We recommend bespoke regulatory silos be avoided.** The Peppol network already contains accredited intermediaries and lists of registered users. The Payment Times Reporting Scheme already identifies large businesses, and the Goods and Services Tax registration process already identifies actively operating businesses. The mandating of eInvoicing should be melded onto those existing arrangements rather than be developed as a bespoke structure.

Thank you for the opportunity to comment. If you would like to discuss this matter further, please contact Mike Kearney on 02 5114 6119 or at [michael.kearney@asbfeo.gov.au](mailto:michael.kearney@asbfeo.gov.au).

Yours sincerely



**The Hon. Bruce Billson**  
Australian Small Business and Family Enterprise Ombudsman