

I do not support forcing small businesses to adopt e-invoicing. Many still use old accounting software or even just use excel spreadsheets. This proposal imposes unnecessary cost on small business.

A second point that must be considered is requirements (for consumer protection and accountability purposes) that a particular class of person at a law firm sign an invoice. See for example see section 330(2) & (3) of the Legal Profession Act 2007 (Qd). Inconsistency with State statutes will need to be considered.

Cheers

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