



Australian Government

New Zealand Government

# Australia and New Zealand Government Electronic Invoicing Arrangement

December 2024



# Contents

<b>Introduction</b> .....	<b>3</b>
<b>Objective of this Arrangement</b> .....	<b>3</b>
Coverage .....	4
Definitions .....	4
<b>Electronic Invoicing Arrangement</b> .....	<b>5</b>
A common eInvoicing approach .....	5
Responsibility.....	5
Monitoring.....	5
<b>Review of the Arrangement</b> .....	<b>5</b>
<b>Status of Annexes</b> .....	<b>6</b>
<b>Term</b> .....	<b>6</b>
<b>Annex: Contact details for designated bodies</b> .....	<b>7</b>
Australia.....	7
New Zealand.....	7
<b>Annex: Australia-New Zealand Electronic Invoicing Board Terms of Reference</b> .....	<b>8</b>
Primary Purpose .....	8
Functions and Scope.....	8
Board Membership and Appointment .....	9
Meetings of the Board.....	9
<b>Annex: Charter of the Australia-New Zealand Electronic Invoicing Board</b> .....	<b>10</b>
Introduction .....	10
Board activities .....	10
Board servicing and administrative matters .....	10
Secretariat .....	10
Minutes.....	10
Agenda.....	11
Meetings of the Board.....	11
Responsibilities of the presiding co-Chair .....	12
Conflicts of interest .....	12
Confidentiality .....	12
Observers.....	13
Variation of Charter and Disputes .....	13

# Introduction

The Governments of Australia and New Zealand, hereinafter called the Participants:

- Recognise the benefits of having a single economic market for electronic invoicing (eInvoicing) in order to facilitate trade, improve productivity and reduce the costs of doing business for both government and industry.
- Acknowledge that greater use of eInvoicing in the economy could help to reduce the risk of invoice fraud and payment redirections scams.
- Commit to working together under this Arrangement in accordance with the guiding principles of reciprocity, autonomy, honesty, loyalty, equity, integrity, fairness, and flexibility.

Accordingly, the Participants have entered into this Arrangement, to be known as the *Australia and New Zealand Government Electronic Invoicing Arrangement*, which covers all eInvoicing arrangements developed and implemented by the Participants.

## Objective of this Arrangement

1. The objective of this Arrangement is to support the adoption and uptake of eInvoicing in the Trans-Tasman by maintaining a common Australia and New Zealand approach and interoperable single economic market for eInvoicing.
2. This will be achieved by:
  - **Collaborating and sharing knowledge** – to proactively work together to share ideas, learnings and align strategies to support adoption.
  - **Meeting Digital Service Standards** – to ensure that eInvoicing and content supporting adoption is easy to access, understand and use.
  - **Adopting an open attitude to change and innovation** – to respond to change in a dynamic environment whilst enabling innovation in broader contexts (such as developments in eDelivery).
  - **Focusing on system integrity** – to design and operate a trusted and secure network for users, that can support large scale adoption.
  - **Government commitment** – to foster support for eInvoicing and deliver an interoperable solution across multiple jurisdictions and levels of Government.

## Coverage

3. This Arrangement applies to eInvoicing arrangements created, maintained, and jointly monitored by the Participants.

## Definitions

4. The following terms are defined for the purposes of this Arrangement.
  - a) **Designated Bodies:** bodies designated in each Participant to manage this Arrangement at a national level. They may include an agency or office responsible to a Participant, or a position located within such agency or office.
  - b) **Electronic Invoicing (eInvoicing):** the direct, electronic exchange of invoices between suppliers' and buyers' financial systems.
  - c) **Responsible Ministers:** Ministers for each Participant with portfolio responsibility for eInvoicing policy where such direct responsibility exists, or Ministers for each Participant with portfolio responsibility for this Arrangement.
  - d) **The Peppol Interoperability Framework:** an international framework supporting the exchange of business documents between buyers and suppliers across sectors and borders via the Peppol network. The Peppol Interoperability Framework consists of the rules and specifications, eDelivery network and governance components that operate together to ensure a trusted and interoperable environment. OpenPeppol AISBL is a non-profit organisation domiciled in Belgium that oversees the Framework.
  - e) **Peppol Authority:** a Peppol Authority is authorised by OpenPeppol to facilitate and govern the adoption and use of the Peppol Framework within its jurisdiction.

# Electronic Invoicing Arrangement

## A common eInvoicing approach

5. It is decided that, except as stated otherwise in this Arrangement, the Participants will in association with industry:
  - a) Maintain a common Australia and New Zealand eInvoicing approach, including common specifications and standards developed as part of the Peppol Interoperability Framework).
  - b) Encourage government bodies and industry within their jurisdictions to use the joint eInvoicing arrangements maintained under this Arrangement.
  - c) Achieve maximum practicable simplicity and consistency in the application of eInvoicing policies, practices, and procedures.
6. The Participants will seek to maximise competitive opportunities in the ongoing operation of eInvoicing arrangements within their jurisdictions while conforming to any commitments of the Participants under relevant domestic laws and policies and international agreements.

## Responsibility

7. Responsibility for this Arrangement lies with the Responsible Ministers. Changes to the Arrangement will be subject to approval by Responsible Ministers.
8. This Arrangement is administered by the Australia-New Zealand Electronic Invoicing Board (ANZEIB) which includes senior officials representing the Participants. The ANZEIB will operate in accordance with Terms of Reference and Board Charter.
9. ANZEIB will work with industry to manage the delivery arrangements (i.e. operational governance and strategy) necessary to ensure the achievement of the objective of this Arrangement.

## Monitoring

10. The ANZEIB will monitor and report, as required, to the Responsible Ministers on any developments or issues in the operation of this Arrangement and the common eInvoicing approach.
11. Monitoring of eInvoicing and compliance with this Arrangement will be carried out by bodies designated by the Participants for this purpose. The Participants will co-operate in this process.

## Review of the Arrangement

12. This Arrangement will be reviewed at four-yearly intervals unless otherwise decided unanimously by Responsible Ministers.
13. This Arrangement may be amended at any time by mutual consent of the Responsible Ministers in writing.

## Status of Annexes

14. The Annexes of this Arrangement (including the Board Terms of Reference and the Charter of ANZEIB) are an integral part of this Arrangement.

## Term

15. The update of this Arrangement, that was first established in October 2018, takes effect on the date it has been signed on behalf of both Participants; and remains in effect until terminated by either Participant giving at least 6 months' written notice to the other.

The foregoing represents the understandings reached between the Participants.

Signed in duplicate at Wellington, New Zealand on the 16th of December 2024



For the Government of Australia



For the Government of New Zealand

# Annex: Contact details for designated bodies

## Australia

Organisation: Australian Taxation Office

Position: Director, Australian Peppol Authority

Name: Chi-ho Yeung

Contact details: Email: [chi-ho.yeung@ato.gov.au](mailto:chi-ho.yeung@ato.gov.au)

Telephone: +61 412 268 211

Mobile: +61 7 3149 5333

## New Zealand

Organisation: Ministry of Business Innovation and Employment, Wellington

Position: Director, New Zealand Peppol Authority

Name: Craig Smith

Contact details: Email: [craig.smith3@mbie.govt.nz](mailto:craig.smith3@mbie.govt.nz)

Telephone: +64 04 901 1449

Mobile: +64 21 689 542

# Annex: Australia-New Zealand Electronic Invoicing Board Terms of Reference

## 1. Primary Purpose

The Australia-New Zealand Electronic Invoicing Board (the Board) is a committee representing the collective interests of the Australian and New Zealand governments in respect of the Australia and New Zealand Government Electronic Invoicing Arrangement (the Arrangement).

The Board is an advisory committee to Responsible Ministers and, as such, the Board will provide:

- Advice and written reports to Responsible Ministers, as required, outlining any issues relevant to the matters specified in section 2 or otherwise that may be of interest to Ministers.
- Any clarifying, or further, information that may subsequently be required by Responsible Ministers.

## 2. Functions and Scope

The Board will, with input and support from government agencies and industry stakeholders, develop and provide advice and information on:

- Barriers and high-level policies relevant to the eInvoicing collaboration.
- Strategic priorities for the collaboration and implementation of eInvoicing in Australia and New Zealand.
- Key risks to the success of the collaboration and risk mitigation options.
- The performance of eInvoicing (e.g., impacts and benefits realisation over time).
- Issues directly related to eInvoicing and ensuring the environment can support large scale adoption (e.g., interoperability, network security, and wider eProcurement opportunities).



### 3. Board Membership and Appointment

The Board will have 8 members. Australia and New Zealand will each have:

- A co-Chair who is the senior executive responsible for their respective Peppol Authority.
- Three members who are senior officials (one of which will include the co-Chair).
- One part-time Independent Member.

It is intended that the senior officials and co-Chairs will be ex-officio positions.

Subject to the requirements of these terms of reference and any Board Charter agreed by the Board, the co-Chairs are free to conduct Board meetings as they see fit.

### 4. Meetings of the Board

The Board is to meet no less than twice a year.

The quorum for meetings of the Board is greater than 50 per cent of the Members, of whom one must be a co-Chair and at least one representative from each country.

With the approval of a co-Chair, ahead of a meeting, a Board Member can seek to nominate a proxy to act as their delegate or substitute at a Board meeting. The co-Chair may have regard to the justification for the request and the proxy should have sufficient experience or subject matter expertise. This is expected to be limited to one-off instances and should not occur regularly.

# Annex: Charter of the Australia-New Zealand Electronic Invoicing Board

## 1. Introduction

This Charter complements the Terms of Reference of the Australia-New Zealand Electronic Invoicing Board (the Board). The Charter provides further information to clarify and confirm how the Board will conduct its functions.

## 2. Board activities

In conducting its functions, the Board will consider research and other information presented to the Board jointly or independently by national electronic invoicing (eInvoicing) steering groups or other arrangements maintained by Australia and New Zealand to support and advise the Board.

As appropriate, the Board (subject to the confidentiality provisions below) may also:

- Engage and consult with others whose perspective would be valuable to the Board.
- Engage and work with other special focus or interest groups, industry representatives, researchers and advisors that may be required from time to time for specific issues and problem solving.

The Board's functions do not include participation in government procurement or contracting processes.

## 3. Board servicing and administrative matters

### Secretariat

The Australian Taxation Office (ATO) and New Zealand Ministry of Business Innovation and Employment (MBIE) will collaborate to continuously provide administrative (Secretariat) support to the Board. Administrative support will include all the services necessary for the smooth operation of the Board.

The co-Chairs are responsible for liaising with the ATO and MBIE regarding the resources to be allocated to the Board.

### Minutes

The process for finalising the Board minutes will be as follows:

- Minutes are to be prepared and sent to Members as soon as possible after a Board meeting.
- Members are to peruse the minutes and return comments promptly.
- In consultation with the Chair, a final draft of the minutes will be prepared promptly in light of the Members' comments.
- A copy of the minutes will be available for Responsible Ministers and included for final confirmation as part of the agenda of the next meeting of the Board.

The Board will write to Responsible Ministers on matters of strategic interest, when appropriate.

## Agenda

The agenda for each meeting is to be developed collaboratively by the ATO, MBIE and the co-Chairs. Members may forward items to the Secretariat for inclusion on the agenda up to 15 working days prior to the meeting.

The agreed agenda and related papers are to be sent to Members, if possible, so as to allow 5 working days before the relevant meeting.

## 4. Meetings of the Board

Unless the co-Chairs direct otherwise, ordinary meetings of the Board are to be held by electronic conferences. From time-to-time meetings may be held in person.

Dates for Board meetings will be determined by consensus among Board Members. Members will receive prior written notice of each Board meeting, which will be delivered to the Members by electronic mail message.

One of the co-Chairs is to preside at each meeting of the Board.

Members are to endeavour, at all times, to reach a consensus, including on any matters to be communicated to Responsible Ministers. If the Members are unable to reach a consensus, then there is to be a vote, with a majority prevailing. If a vote is tied, the presiding co-Chair is to have a second or casting vote.

Members who disagree with, or dissent from, a recommendation/decision of the Board are able to register their dissent or disagreement in the minutes. However, Members are bound by each recommendation/decision and will not take any steps outside the meeting to undermine a consensus or majority recommendation/decision.

Relevant Australian and New Zealand government staff and contractors who are not Board Members, may attend each meeting of the Board and, at the invitation of the presiding co-Chair, participate in discussions at the meeting, but may not vote on any matter at that meeting. The Board may invite Responsible Ministers to attend meetings of the Board from time to time.

Subject to compliance with the above procedures, the presiding co-Chair may regulate the Board's meeting procedures in such manner as they think fit.

## 5. Responsibilities of the presiding co-Chair

Subject to the requirements set out above, the presiding co-Chair (Chair) is free to conduct Board meetings as they see fit.

The Chair will endeavour to ensure all Board meetings start and finish on time and that, where possible, all agenda items are covered.

The Chair is responsible for signing off the final version of the minutes of any meetings.

The Chair should be aware of the range of perspectives across the Board and is to manage discussion of those differing perspectives.

## 6. Conflicts of interest

Members are to be aware of potential direct or indirect conflicts of interest as they arise in their daily professional life or otherwise and declare any such conflicts at the next Board meeting.

Members are to avoid, to the greatest extent possible, any direct or indirect conflict between the performance of their duties and obligations as Members, and any obligations and interests they may have as a result of their professional duties and obligations.

A Member who is directly or indirectly interested in any matter that is under consideration by the Board is to disclose the nature of that interest to the Board immediately after they become aware of it. A Member who discloses an interest to the Board in accordance with this section will not be disqualified from discussing or voting on the matter concerned and is to be counted in the quorum for that meeting, unless the Chair, in their discretion, decides that the particular interest is likely to affect the Member's ability to properly discharge their duties.

If, as a result of the disqualification of a Member under this section, a quorum cannot be maintained, then the relevant matter is to be referred to the next meeting.

Where a Member declares or discloses a conflict of interest, this will be recorded in a Conflict of Interest Register, which is to be attached to each Board meeting agenda.

## 7. Confidentiality

Except as otherwise permitted by this section, all information, documents, and other material relating to matters on the Board's agenda, as well as the proceedings of the Board, are confidential to Members of the Board, Responsible Ministers, and relevant government agencies.

Members must comply with any statements of confidentiality obligations issued by

Ministers or the co-Chairs from time to time and will, if required, sign confidentiality undertakings in the form required by the co-Chairs.

Members must store all material relating to the Board in a secure place.

Members are prohibited from speaking to the media in relation to the activities of the Board and any matters discussed at, or considered by the Board at its meetings, unless they have the prior agreement of the co-Chairs.

For the avoidance of doubt this section does not:

- compromise any Member's right or ability to:
  - raise matters relating to the provision of their services with relevant Ministers, government agencies or the media
  - discuss within their own organisation, in general, issues that fall within the scope of the ANZEIB Terms of Reference.
- prevent Responsible Ministers, or officials acting for their respective governments, from releasing information or making announcements about the eInvoicing collaboration and/or its implementation in their jurisdiction in a manner that is consistent with the Arrangement.

## 8. Observers

At the discretion of the Board, observers, including invited experts, may attend meetings of the Board. These observers are not, and are not to be deemed to be, Members.

Observers should not, in the view of the Board, by their presence affect any Member of the Board, either by influencing or constraining discussion at any Board meeting. The Board must endeavour to ensure that observers do not act in a manner that influences or constrains discussions at a Board meeting and may require an observer to leave a meeting if the Board considers that observer's presence could otherwise influence or constrain discussion.

Observers may be required to sign confidentiality undertakings, prior to attending any meeting of the Board, in the form required by the Board.

## 9. Variation of Charter and Disputes

This Charter provides direction on the Board's functions and processes but is not intended to cover every eventuality. It is to be interpreted flexibly and pragmatically, to allow the Board the scope to adapt its functions and processes as the need arises.

This Charter may also be varied or revoked at any time (which may, where the co-Chairs consider it appropriate, involve prior consultation with persons other than Members).

Any dispute or disagreement as to the meaning or application of any section in this Charter is to be determined by the co-Chairs, whose decision is final.