Submission template

Information for submitters

We welcome your written feedback. The deadline for submissions is **5:00pm on Friday 16 November 2018.**

Your submission may become publicly available information. For this reason, you should indicate clearly in your covering email if your comments are commercially sensitive or if, for some other reason, you do not consider that they should be disclosed. Any request for non-disclosure will be considered under relevant Official Information and/or Privacy legislation in the receiving jurisdiction.

We strongly prefer submissions using this template. Please open and save your own copy, make submissions on any of the proposals and email it to us at:

Australia: BRRSecretariat@ato.gov.au

New Zealand: e-Invoicing@nzbn.govt.nz

If you cannot use the template for any reason, you can email your responses to us. To help with our analysis, please clearly indicate which of the consultation questions your submission is responding to.

After the deadline has passed, we will analyse all submissions. The views expressed in the submissions will be considered when the final proposals are developed for and reviewed by the responsible Ministers.

Your name and details

Please type in your details in the table below. We suggest that you save a copy before emailing it to us.

Name of the person completing this submission	Brigitte Morten
Name of the organisation you represent	NZTech
If your organisation has an ABN or an NZBN, please enter your ABN or NZBN here	
Daytime phone number	▮▮▮▮▮▮▮
Email	▮▮▮▮▮▮▮▮▮▮▮
Postal Address	PO Box 302469, North Harbour, Auckland 0751

Consultation questions

This submission template enables you to provide general feedback on the information in the October 2018 discussion paper '*Early thinking: Operational governance for trans-Tasman e-Invoicing*' and to answer specific consultation questions. Please type in your responses below each question.

QUESTION 1: Legal Considerations

What do you consider to be significant policy or legal barriers to the implementation of e-Invoicing in Australia and/or New Zealand (including nil confirmation)?

NZTech has not prima facie identified any significant policy or legal barriers to the implementation of e-invoicing.

However, any implementation of e-invoicing should not seek to compete with existing within system e-invoicing tools, and should provide the platform for further innovation in this area.

Additionally, it is key to determine how any data collected in the process may be made available to enterprise to better support innovation in this area (whilst maintaining community expectations of privacy).

QUESTION 2: Legal personality, continuity and limited liability

What do you think would be the best legal structure for the operational governance body? Please explain your answer.

NZTech does not hold a view on the legal structure of the entity.

QUESTION 3: Government and industry participation in operational governance

3(a) Beyond the initial establishment phase, who do you think should lead the operational governance of trans-Tasman e-Invoicing; what functions and roles should the operational governance arrangement include? Please explain your answer.

NZTech supports an industry-led governance model. This will better ensure that the standards and policies set by the governance model are sufficiently agile to meet new technology opportunities developed within the industry. An industry-led model is also incentivised, through the market to ensure standards that ensure the integrity of the system are maintained.

However, an appropriate mix of industry representatives will need to be considered to ensure that the governance body does not become a barrier to market entry that disincentivises innovation or new enterprises.

3(b) Do you see sufficient incentive in our proposal for you to consider participating in the operational governance body?

A key objective of NZTech is to promote the use of digital tools to NZ business to enhance productivity. Therefore, there is strong alignment with the objectives of the introduction of e-invoicing. Industry wide representation on the governance body (alongside key entities) would help ensure that concerns raised in 3(a) would be canvassed.

QUESTION 4: Operational sustainability

How do you think the long-term sustainability of the operational governance of trans-Tasman e-Invoicing, with appropriate cost allocations, can best be assured; and what funding models do you suggest? Please explain your answer.

The key to the sustainability of this model is ensuring that the standards and governance remain relevant and useful to NZ businesses. Disruptive technologies have the potential to provide other means of transacting between clients and if the standards and policy are viewed as out-of-date or insufficiently open to innovation, businesses will choose these other tools.

NZTech does not hold a view on how the cost burden should be determined.

QUESTION 5: A preferred option

Do you have any additional comments or information to help us with reviewing and further developing our early thinking and conclusions about a preferred option for operational governance of trans-Tasman e-Invoicing? If so, please provide your comments here and/or direct us to the additional information you would like us to consider.

NZTech supports the development of e-invoicing between Australia and NZ as we see the potential for increased productivity business (particularly SMEs) in NZ.