

Dear Mr Sedgwick,

I wish to submit the following regarding e-Invoicing.

1.

I have a very small business. The bulk of my clients are individuals not businesses. Even the businesses I have as clients are also very small.

To implement new software for e-invoicing would be onerous in terms of cost and time spent understanding and training in the software. This is especially so as it would be used infrequently as individuals do not have business accounting software and individuals are the bulk of my business.

2.

I also have concerns about the compatibility between software systems. I am a tax agent and over the years, I have seen issues arise when information is imported directly into tax agent software from the ATO. Sometimes, figures are in the wrong place and sometimes, they are simply absent. If that happens with information sent from a source with so much IT support, how can we guarantee that e-invoices will be without problems?

3.

Another possible aspect which may apply generally is the transmission of viruses. How can businesses guarantee that transmissions they receive straight into their software will be safe?

4.

What liability will the sender have if there are problems with either viruses or the quality of data received? Will insurance be expected to cover this?

5.

If the software of the business receiving the invoice is negatively affected, will their insurance cover this?

6.

Given the possible problems, will insurance costs to businesses increase?

Regards

Susan Cornish

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