Australian Government

New Zealand Government

A-NZ Self-Billing Specification

Australian and New Zealand Self-Billing Extension for e-invoicing

Version 1.0

Date: 09 October 2019

Table of Contents

1. Introduction

This optional Australian and New-Zealand (A-NZ) specification is intended to support the implementation of self-billed electronic invoicing in A-NZ based on existing PEPPOL specifications.

Business Interoperability Specifications (BIS) 'extensions' are the PEPPOL term for specifications that include local business and legal requirements implemented by adding, removing or altering components of the relevant PEPPOL BIS. Extensions highlight the differences to the base BIS, and use all components of that specification unless specifically extended or restricted by the extension.

As self-billing requires different processing to normal invoices, service providers can choose to support self-billing as an additional service offering. To ensure that businesses can advertise whether or not self-billing is supported, the self-billing invoice requires a separate specification to the invoice and is recorded with a different specification/ customisation identification by the Service Metadata Publisher.

This specification uses the OASIS UBL 2.1 Invoice XML syntax format.

Please note: There is a second mandatory extension available which supports invoicing. See *A-NZ Invoice Specification*. The self-billing invoice is largely identical to the BIS Billing 3.0 A-NZ Invoice extension. The differences are specified in this document.

2. A-NZ Approach

This specification is largely identical to the BIS Billing 3.0 A-NZ Invoice Specification, which aligns to BIS Billing 3.0 wherever possible. The differences are specified in this document.

2.1 Self-Billing

Self-billing describes the process where the buyer values the goods or services and issues the invoice on the supplier's behalf.

In Australia (AU), this process occurs based on mutual agreement between the supplier and buyer, or the document can be used as the agreement itself.

In New Zealand (NZ), the buyer must have approval from the NZ Internal Revenue Department (IRD) Commissioner for the buyer to issue a self-billed invoice.

The document created in this process is known as:

> Recipient Created Tax Invoice (RCTI) in AU; or
> Buyer Created Tax Invoice (BCTI) in NZ

The data model and business rules for the A-NZ self-billing invoices are largely identical to the A-NZ e-invoices. One difference to highlight is that Self-Billing invoices reverse the business initiation point (e.g. the Buyer creates the invoice rather than the seller). All information held within the cac:AccountingSupplierParty elements should hold the Supplier details and all the information held within the cac:AccountingCustomerParty elements should hold the Buyers details. The switch of Party roles for example Buyer (sender) is forwarding the self-billed invoice to Supplier (receiver) occurs at SBDH level.

For data model and business rules refer to Appendix A −A-NZ Invoices Syntax) in the *A-NZ Invoice Specification*. Exceptions and differences are defined in this document.

As the self-billing extension is not mandatory, a supplier will advertise their capability to receive the self-billed invoice from the buyer in the Service Metadata Publisher (SMP).

2.1.1 RCTI

RCTIs have additional requirements to tax invoice, which is set out in relevant legislation.

The free text notes field should be used to meet the relevant legislative requirements of an RCTI.

2.1.2 BCTI

Similar to the above process, in New Zealand, the *cbc:Note* element (BT-22) could be used to display the approval from the NZ IRD.

Within New Zealand, all BCTI senders must have approval from IRD to be able to send this document type. As each approval's wording will be different, the approval text as agreed by the IRD and the organisation will need to be placed into the Notes field.

```
<!-code omitted for clarity-->
    <cbc:DueDate>2017-12-01</cbc:DueDate>
    <cbc:InvoiceTypeCode>389</cbc:InvoiceTypeCode>
    <cbc:Note>Buyer-created tax invoice - IRD approved. GST is payable by the supplier.
    </cbc:Note>
<!-code omitted for clarity-->
```

N.B. The text used in the above example should not be relied upon and is for demonstrative purposes only. This agreement (in free text format) will not be validated at runtime as this text may change due to legislative requirements.

2.2 Acknowledging Invoices

The response is out of scope of this extension as it is a separate business process and transaction from self-billing.

See the PEPPOL invoice response specification for the business layer functionality for the receiving party to respond to a self-billed invoice. The response is optional to use.

Note: Responses may be sent to acknowledge Recipient Created/Buyer Created Tax Invoices and/or Recipient Created Credit Notes.

3. Identifying the A-NZ Self-Billing Extension

The UBL element *cbc:ProfileID* is used to identify the business process context in which the transaction occurs.

The UBL element *cbc:customizationID* is an identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms .

Please note: the specific for A-NZ customisation ID is still **to be confirmed** by OpenPEPPOL.

The identifiers for this specification are:

Business process type (Profile ID)	BT-23	1..1	Business process type	urn:fdc:peppol.eu:2017:poacc:selfbilling:01:1.0
Australian and New Zealand Self-billing Invoicing (Customization ID)	BT-24	1..1	Specification identification	urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:selfbilling:international:aunz:3.0

According to the e-Invoicing instance document syntax the specification identification will be:

```
<cbc:CustomizationID>urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:selfbilling:international:aunz:3.0</cbc:CustomizationID>
<cbc:ProfileID> urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
```

3.1 Identifying the self-billing invoice or credit note in UBL

The UBL 2.1 Invoice schema is used for self-billing invoices. As with BIS Billing 3.0 and the A-NZ invoice extension, the self-billing extension uses a document type code from the UN/CEFACT code list 1001, D.16B, used at the *cbc:InvoiceTypeCode* or *cbc:CreditNoteTypeCode* element for self-billed invoices or self-billed credit notes respectively:

> 261 – self-billed credit note
> 389 – self-billed invoice

For example:

```
<!-code omitted for clarity-->
<cbc:InvoiceTypeCode>389</cbc:InvoiceTypeCode>
<!-code omitted for clarity-->
```

Only domestic self-billing, either from an Australian buyer to Australian supplier or NZ buyer to NZ supplier is supported by this specification.

Appendix A − A-NZ Self-Billing Syntax

The self-billing invoices use the same Invoice and Credit Note syntax to the A-NZ invoices (See A-NZ extension document). This appendix highlights   where different business rules apply to some UBL elements

Note: the PEPPOL Credit Note syntax is largely identical to the Invoice Syntax, and the table below highlights where element names are different.

Data Model Key

> Element IDs have been provided in column 1 for ease in referencing difference elements. The attribute name can also be used.
> Cardinality is expressed as <lowest number of occurrences allowed>..<highest number of occurrences allowed> with '0' meaning nil and 'n' meaning 'any number'. For example1..1 means there must be exactly one occurrence of the element. 0..1 means the element is optional but can only occur once. 0..n means the element is optional but can occur many times.
> Some elements in a UBL invoice document are 'Aggregate Business Information Entities' (parent element), which include lower-level child elements. Child elements are only mandatory where the Parent element is populated. For example cac:ExternalReference(element ID 42 – Level 3, Cardinality 0..1); cbc:URI (element ID 43 – Level 4, Cardinality 1..1); where element ID 42 is populated, 43 must be populated. If 42 is not provided, 43 is not required.

ID	Lvl	Attribute Name	Cardinality	Definition	Business Rules	Notes/Comments
2	1	cbc:CustomizationID	1..1	An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.	PEPPOL-EN16931-R004-AUNZ-SB	
7	1	cbc:InvoiceTypeCode (*cbc:CreditNoteTypeCode* if using the UBL Credit Note schema)	1..1	A code specifying the functional type of the Invoice. *Refer to BIS Billing 3.0, Invoice type code (subset of UNCL 1001 code list).* **Note: For Australian and New Zealand, Use "389" (Self-billed invoice, i.e. RCTI / BCTI) for self-billed e-invoices; or Use "261" for self-billed credit notes**.	BR-04 PEPPOL-EN16931-P0100-AUNZ-SB PEPPOL-EN16931-P0101-AUNZ-SB BR-CL-01 AUNZ-R-006 AUNZ-R-007	The UNCL 1001 code list must be used.
8	1	cbc:Note	0..1	A textual note that gives unstructured information that is	No validation is enforced	

ID	Lvl	Attribute Name	Cardinality	Definition	Business Rules	Notes/Comments
				relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored. **Note: For Australia and New Zealand, this field is used to include the agreement between the buyer and supplier for issuing a self-billed invoice.**	by this specification for this field.	

Appendix B – Business Rules

This appendix provides the differences between business rules in the A-NZ invoice extension and the A-NZ self-billed. All business rules are consistent with the A-NZ invoice extension except as stated below.

All rules

The following table includes all the rules with their different statuses which are:

> Changed rule and message – these rules have either a different error message and a different underlying rule basis in this extension.
> New – additional rules apply to this extension that has either a different error message and/or a different underlying rule basis in this extension.

Identifier	Error message	Updated error message and/or rule	Status	Flag
AUNZ-R-007	For Australian or New Zealand self-billed invoices, the invoice document type code must be '389'	InvoiceTypeCode = '389'	New	fatal
AUNZ-R-008	For Australian or New Zealand self-billed credit notes, the invoice document type code must be '261'	InvoiceTypeCode = '261'	New	fatal
PEPPOL-EN16931-P0100	Invoice type code MUST be set according to the profile.	[PEPPOL-EN16931-P0100-AUNZ-SB] Self-billed invoice type code MUST be set according to the A-NZ profile. **Rule:** InvoiceTypeCode is 389	Changed rule and message	fatal
PEPPOL-EN16931-P0101	Credit note type code MUST be set according to the profile.	[PEPPOL-EN16931-P0101-AUNZ-SB] Self-billed credit note type code MUST be set according to the A-NZ profile. **Rule:** CreditNoteTypeCode is 261	Changed rule and message	fatal
PEPPOL-EN16931-R004	Specification identifier MUST have the value urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0	[PEPPOL-EN16931-R004-AUNZ-SB] Specification identifier MUST have the value urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:selfbilling:international:aunz:3.0.	Changed rule and message	fatal