



A-NZ PEPPOL FRAMEWORK GUIDANCE NOTE

Including WET and LCT on an invoice

Guidance Note 01

Issue date

09 October 2019

Effective from

October 2019

Version

1.0

Artefacts impacted

A-NZ invoice extension

For questions please contact: e-invoicing@ato.gov.au

Background

The purpose of this document is to provide instructions on how sending and receiving businesses should manage wine equalisation tax (WET) and luxury car tax (LCT) information in Australia using the invoice syntax as per the A-NZ BIS Billing invoicing extension.

Issue

PEPPOL BIS Billing 3.0 supports one tax scheme, value-added-tax (VAT). In A-NZ, this can be substituted with its equivalent, goods and services tax (GST). However in Australia there are two other types of tax that may appear on an invoice at the same time as GST: [WET](#) and [LCT](#) and.

The key differences between WET and LCT include:

- GST applies to WET-inclusive amounts, but LCT-exclusive amounts.
- LCT calculations require the threshold and indexation, which may update annually.
- Invoices for motor vehicles usually include other charges that impact total payable amounts such as stamp duty and car registration fees.

Guidance

This document describes solutions to manage WET and LCT using existing elements in the A-NZ invoice structure.

The proposed approach does not affect the A-NZ invoice extension but aims to provide sending and receiving businesses a consistent approach to manage WET and LCT. Unless an alternative approach is agreed between the sending and receiving businesses, users should follow the guidance note to maximise straight-through processing and automation.

A more permanent solution for dealing with complex tax scenarios will also be considered in the development of the international invoice, led by OpenPEPPOL.

WET

The WET amount can be displayed as an additional charge for the relative wine item, using the UBL element *cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount* (ID 240).

To specify the additional charge is for WET, it is recommended to use “ZZZ” for *cbc:AllowanceChargeReasonCode* (ID 237), and include “WET” in “*cbc:AllowanceChargeReason*” (ID 238).

This approach ensures the applied WET amounts are associated with the related wine sales. Refer to **Appendix 1** for detailed examples.

LCT

The LCT amount, and other applicable charges, such as stamp duty, registration fee, and vehicle insurance fee, should each be displayed using an additional line:

- Put the amount in UBL element *cac:InvoiceLine/cbc:LineExtensionAmount* (ID 223).
- Use *cac:InvoiceLine/cbc:Note*(ID 220) to describe the amount included in the invoice line, e.g. LCT.
- For LCT and other charges where GST is not applicable, use “GST” as the tax scheme and code “E” (exempt from tax) in the UBL group *cac:ClassifiedTaxCategory* (ID 260).
- It is recommended to use “ZZZ” from UNCL7143 item type identification code list for *cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode* (ID 257) to assist with automation of the processing of LCT.

Refer to **Appendix 2** for detailed examples.

Note: Using the described approach above, the document level WET or LCT amount will not be separately included and will need to be calculated and displayed by the receiving software.

Version history

Version	Date	Change Description
1.0	08/10/2019	Initial published version



Appendix A – Wine Equalisation Tax Example

Scenario

Wine price per item	Quantity	WET amount (29%)	GST (10% of WET inclusive amount)
\$500	4	\$580	\$258

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  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
  xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2">

  <cbc:CustomizationID>urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:aunz:3.0</cbc:CustomizationID>
  <cbc:ProfileID>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
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  <cbc:IssueDate>2019-07-29</cbc:IssueDate>
  <cbc:DueDate>2019-08-30</cbc:DueDate>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <cbc:Note>Blurb about the Invoice</cbc:Note>
  <cbc:DocumentCurrencyCode>AUD</cbc:DocumentCurrencyCode>
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    <cac:Party>
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        <cbc:Name>Awesome Wine Company</cbc:Name>
      </cac:PartyName>
      <cac:PostalAddress>
        <cbc:StreetName>Awsome Drive</cbc:StreetName>
        <cbc:AdditionalStreetName>Postbox 123</cbc:AdditionalStreetName>
        <cbc:CityName>Awsome Hills</cbc:CityName>
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      </cac:PostalAddress>
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        <cac:TaxScheme>
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      </cac:PartyTaxScheme>
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        <cbc:CompanyLegalForm>Partnership</cbc:CompanyLegalForm>
      </cac:PartyLegalEntity>

      <cac:Contact>
        <cbc:Name>Ronald MacDonald</cbc:Name>
        <cbc:Telephone>Mobile 021 1090666</cbc:Telephone>
        <cbc:ElectronicMail>ronald.macdonald@qualitygoods.com</cbc:ElectronicMail>
      </cac:Contact>
    </cac:Party>
  </cac:AccountingSupplierParty>
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    <cac:Party>
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      <cac:PartyName>
        <cbc:Name>Trotters Trading Co Ltd</cbc:Name>
      </cac:PartyName>
      <cac:PostalAddress>
        <cbc:StreetName>100 Queen Street</cbc:StreetName>
        <cbc:AdditionalStreetName>PO Box 878</cbc:AdditionalStreetName>
        <cbc:CityName>Sydney</cbc:CityName>
        <cbc:PostalZone>A36577</cbc:PostalZone>
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```

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    </cac:PartyTaxScheme>
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      <cbc:CompanyID schemeID="0183">39937423947</cbc:CompanyID>
    </cac:PartyLegalEntity>
    <cac:Contact>
      <cbc:Name>Lisa Johnson</cbc:Name>
      <cbc:Telephone>23434234</cbc:Telephone>
      <cbc:ElectronicMail>lj@buyer.se</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
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    <cbc:ID>schemeID="SEPA" SR678659898009</cbc:ID>
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  <cac:PartyName>
    <cbc:Name>Mr Anderson</cbc:Name>
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<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>Mr Wilson</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
    <cbc:StreetName>16 Stout Street</cbc:StreetName>
    <cbc:AdditionalStreetName>Po box 878</cbc:AdditionalStreetName>
    <cbc:CityName>Sydney</cbc:CityName>
    <cbc:PostalZone>1111</cbc:PostalZone>
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    </cac:Country>
  </cac:PostalAddress>
  <cac:PartyTaxScheme>
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  <cac:DeliveryLocation>
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Appendix B – Luxury Car Tax

Scenario

Car price	Quantity 1	*Threshold	*LCT taxable amount	LCT amount
\$100,000	1	\$75,526	$(100k - 75,526) \times 10/11 =$ \$22,249.10	\$7342.2

$*(33\%) \times 10/11 \times [\text{Luxury car tax value} - \text{luxury car tax threshold}]$

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  <cbc:Note>Some Blurb about the Invoice</cbc:Note>
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  <cbc:AccountingCost>4025:123:4343</cbc:AccountingCost>
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      <cbc:Name>Ronald MacDonald</cbc:Name>
      <cbc:Telephone>Mobile 021 1090666</cbc:Telephone>
      <cbc:ElectronicMail>ronald.macdonald@qualitygoods.com</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
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  <cac:Party>
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    <cac:Contact>
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      <cbc:Telephone>23434234</cbc:Telephone>
      <cbc:ElectronicMail>lj@buyer.se</cbc:ElectronicMail>
    </cac:Contact>
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</cac:AccountingCustomerParty>

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    <cbc:ID>schemeID="SEPA" SR678659898009</cbc:ID>
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  </cac:PartyName>

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</cac:PayeeParty>

<cac:TaxRepresentativeParty>
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    <cbc:Name>Mr Wilson</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
    <cbc:StreetName>16 Stout Street</cbc:StreetName>
    <cbc:AdditionalStreetName>Po box 878</cbc:AdditionalStreetName>
    <cbc:CityName>Sydney</cbc:CityName>
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      <cbc:AdditionalStreetName>Building 56</cbc:AdditionalStreetName>
      <cbc:CityName>Melbourne</cbc:CityName>
      <cbc:PostalZone>21234</cbc:PostalZone>
      <cbc:CountrySubentity>Northland</cbc:CountrySubentity>
      <cac:AddressLine>
        <cbc:Line>One-Tree-Hill</cbc:Line>
      </cac:AddressLine>
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        <cbc:IdentificationCode>AU</cbc:IdentificationCode>
      </cac:Country>
    </cac:Address>
  </cac:DeliveryLocation>
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    <cac:PartyName>
      <cbc:Name>Delivery party Name</cbc:Name>
    </cac:PartyName>
  </cac:DeliveryParty>
</cac:Delivery>
<cac:PaymentMeans>
  <cbc:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>
  <cbc:PaymentID>Snippet1</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <cbc:ID>IBAN32423940</cbc:ID>
    <cbc:Name>AccountName</cbc:Name>
    <cac:FinancialInstitutionBranch>
      <cbc:ID>BIC324098</cbc:ID>
    </cac:FinancialInstitutionBranch>
  </cac:PayeeFinancialAccount>
  <cac:PaymentMandate>
    <cbc:ID>SEPA3245543940</cbc:ID>
    <cac:PayerFinancialAccount>
      <cbc:ID>BIC32778</cbc:ID>
    </cac:PayerFinancialAccount>
  </cac:PaymentMandate>
</cac:PaymentMeans>
<cac:PaymentTerms>
  <cbc:Note>Payment within 30 days</cbc:Note>
</cac:PaymentTerms>

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>SAA</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Shipping and Handling</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>0</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="AUD">0</cbc:Amount>
  <cbc:BaseAmount currencyID="AUD">0</cbc:BaseAmount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

<cac:TaxTotal>
  <cbc:TaxAmount currencyID="AUD">10000</cbc:TaxAmount>

  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="AUD">100000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="AUD">10000</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>GST</cbc:ID>
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  <cac:TaxSubtotal>
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        <cac:TaxScheme>
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        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>

<cac:LegalMonetaryTotal>
    <cbc:LineExtensionAmount currencyID="AUD">111582.90</cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="AUD">111582.90</cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="AUD">121582.90</cbc:TaxInclusiveAmount>
    <cbc:ChargeTotalAmount currencyID="AUD">0.00</cbc:ChargeTotalAmount>
    <cbc:PrepaidAmount currencyID="AUD">0.00</cbc:PrepaidAmount>
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</cac:LegalMonetaryTotal>

<cac:InvoiceLine>
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    <cbc:Note>Porche 911 Carrera</cbc:Note>
    <cbc:InvoicedQuantity unitCode="E99">1</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="AUD">100000</cbc:LineExtensionAmount>
    <cbc:AccountingCost>Consulting Fees</cbc:AccountingCost>
    <cac:InvoicePeriod>
        <cbc:StartDate>2019-06-01</cbc:StartDate>
        <cbc:EndDate>2019-07-30</cbc:EndDate>
    </cac:InvoicePeriod>
    <cac:OrderLineReference>
        <cbc:LineID>123</cbc:LineID>
    </cac:OrderLineReference>
    <cac:DocumentReference>
        <cbc:ID schemeID="HWB">9000074677</cbc:ID>
        <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
    </cac:DocumentReference>

<cac:Item>
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    <cbc:Name>Porche 911 Carrera</cbc:Name>
    <cac:BuyersItemIdentification>
        <cbc:ID>W659590</cbc:ID>
    </cac:BuyersItemIdentification>
    <cac:SellersItemIdentification>
        <cbc:ID>WG546767</cbc:ID>
    </cac:SellersItemIdentification>
    <cac:OriginCountry>
        <cbc:IdentificationCode>AU</cbc:IdentificationCode>
    </cac:OriginCountry>
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        <cbc:ItemClassificationCode
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    </cac:CommodityClassification>

    <cac:ClassifiedTaxCategory>
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        <cbc:Percent>10</cbc:Percent>
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</cac:Item>

<cac:Price>
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</cac:InvoiceLine>

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    <cac:OrderLineReference>
        <cbc:LineID>123</cbc:LineID>
    </cac:OrderLineReference>
    <cac:Item>
        <cbc:Description>LCT Tax Payable</cbc:Description>
        <cbc:Name>LCT</cbc:Name>
        <cac:OriginCountry>
            <cbc:IdentificationCode>AU</cbc:IdentificationCode>
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            <cac:ClassifiedTaxCategory>
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<cac:InvoiceLine>
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    <cbc:Note>LCT</cbc:Note>
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    <cac:OrderLineReference>
        <cbc:LineID>123</cbc:LineID>
    </cac:OrderLineReference>
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        <cbc:Description>Stamp Duty Payable</cbc:Description>
        <cbc:Name>Stamp Duty</cbc:Name>
        <cac:OriginCountry>
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            </cac:CommodityClassification>

            <cac:ClassifiedTaxCategory>
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        </cac:Item>
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</cac:InvoiceLine>

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      <cac:Price>
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