



# A-NZ PEPPOL FRAMEWORK GUIDANCE NOTE

## Including WET and LCT on an invoice

### Guidance Note 01

**Issue date**

08 October 2019

**Effective from**

October 2019

**Version**

1.0

**Artefacts impacted**

A-NZ Invoice Extension

## 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 in the A-NZ Invoice 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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<Invoice xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
  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>
  <cbc:ID>Snippet1</cbc:ID>
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  <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>
  <cbc:AccountingCost>4025:123:4343</cbc:AccountingCost>
  <cbc:BuyerReference>0150abc</cbc:BuyerReference>
  <cac:InvoicePeriod>
    <cbc:StartDate>2019-06-01</cbc:StartDate>
    <cbc:EndDate>2019-07-30</cbc:EndDate>
    <cbc:DescriptionCode>432</cbc:DescriptionCode>
  </cac:InvoicePeriod>
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  <cbc:SalesOrderID>12345678</cbc:SalesOrderID>
  </cac:OrderReference>
  <cac:BillingReference>
    <cac:InvoiceDocumentReference>
      <cbc:ID>PrecedingInvoiceReferenceNumber</cbc:ID>
      <cbc:IssueDate>2019-07-30</cbc:IssueDate>
    </cac:InvoiceDocumentReference>
  </cac:BillingReference>
  <cac:DespatchDocumentReference>
    <cbc:ID>DDR-REF</cbc:ID>
  </cac:DespatchDocumentReference>
  <cac:ReceiptDocumentReference>
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  </cac:ReceiptDocumentReference>
  <cac:OriginatorDocumentReference>
```

```

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  </cac:OriginatorDocumentReference>
  <cac:ContractDocumentReference>
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  </cac:ContractDocumentReference>
  <cac:ProjectReference>
    <cbc:ID>PR-REF</cbc:ID>
  </cac:ProjectReference>
  <cac:AccountingSupplierParty>
    <cac:Party>
      <cbc:EndpointID schemeID="0151">54169519260</cbc:EndpointID>
      <cac:PartyIdentification>
        <cbc:ID>54169519260</cbc:ID>
      </cac:PartyIdentification>
      <cac:PartyName>
        <cbc:Name>Awesome Wine Company</cbc:Name>
      </cac:PartyName>
      <cac:PostalAddress>
        <cbc:StreetName>Main street 1</cbc:StreetName>
        <cbc:AdditionalStreetName>Postbox 123</cbc:AdditionalStreetName>
        <cbc:CityName>Harrison</cbc:CityName>
        <cbc:PostalZone>AA2912</cbc:PostalZone>
        <cac:Country>
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        </cac:Country>
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        <cac:TaxScheme>
          <cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
      </cac:PartyTaxScheme>
      <cac:PartyLegalEntity>
        <cbc:RegistrationName>SupplierOfficialName Ltd</cbc:RegistrationName>
        <cbc:CompanyID schemeID="0151">54169519260</cbc:CompanyID>
        <cbc:CompanyLegalForm>Partnership</cbc:CompanyLegalForm>
      </cac:PartyLegalEntity>

      <cac:Contact>
        <cbc:Name>Ronald MacDonald</cbc:Name>
        <cbc:Telephone>Mobile 0430123456</cbc:Telephone>

      <cbc:ElectronicMail>ronald.macdonald@qualitygoods.com.au</cbc:ElectronicMail>
    </cac:Party>
  </cac:AccountingSupplierParty>
  <cac:AccountingCustomerParty>
    <cac:Party>
      <cbc:EndpointID schemeID="0151">91888222000</cbc:EndpointID>
      <cac:PartyIdentification>
        <cbc:ID schemeID="0151">91888222000</cbc:ID>
      </cac:PartyIdentification>
      <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>2000</cbc:PostalZone>
        <cac:Country>
          <cbc:IdentificationCode>AU</cbc:IdentificationCode>
        </cac:Country>
      </cac:PostalAddress>
      <cac:PartyTaxScheme>
        <cbc:CompanyID>91888222000</cbc:CompanyID>

```

```

        <cac:TaxScheme>
          <cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
      </cac:PartyTaxScheme>
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        <cbc:RegistrationName>Buyer Official Name</cbc:RegistrationName>
        <cbc:CompanyID schemeID="0151">91888222000</cbc:CompanyID>
      </cac:PartyLegalEntity>
      <cac:Contact>
        <cbc:Name>Lisa Johnson</cbc:Name>
        <cbc:Telephone>0261234567</cbc:Telephone>
        <cbc:ElectronicMail>lj@buyer.com.au</cbc:ElectronicMail>
      </cac:Contact>
    </cac:Party>
  </cac:AccountingCustomerParty>

  <cac:PayeeParty>
    <cac:PartyIdentification>
      <cbc:ID>91888222000</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Mr Anderson</cbc:Name>
    </cac:PartyName>

    <cac:PartyLegalEntity>
      <cbc:CompanyID schemeID="0151">91888222000</cbc:CompanyID>
    </cac:PartyLegalEntity>
  </cac:PayeeParty>

  <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>2000</cbc:PostalZone>
      <cbc:CountrySubentity>NSW</cbc:CountrySubentity>
      <cac:AddressLine>
        <cbc:Line>Unit 1</cbc:Line>
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      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>91888222000</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>GST</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
  </cac:TaxRepresentativeParty>

  <cac:Delivery>
    <cbc:ActualDeliveryDate>2019-06-01</cbc:ActualDeliveryDate>
    <cac:DeliveryLocation>
      <cbc:ID schemeID="0151">91888222000</cbc:ID>
      <cac:Address>
        <cbc:StreetName>Delivery street 2</cbc:StreetName>
        <cbc:AdditionalStreetName>Building 56</cbc:AdditionalStreetName>
        <cbc:CityName>Sydney</cbc:CityName>
        <cbc:PostalZone>2000</cbc:PostalZone>
        <cbc:CountrySubentity>NSW</cbc:CountrySubentity>
        <cac:AddressLine>
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      </cac:Address>
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  </cac:Delivery>

```

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</cac:DeliveryParty>
</cac:Delivery>
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        </cac:FinancialInstitutionBranch>
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</cac:PaymentMeans>
<cac:PaymentTerms>
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<cac:AllowanceCharge>
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    <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>
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        </cac:TaxScheme>
    </cac:TaxCategory>
</cac:AllowanceCharge>

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    <cac:TaxSubtotal>
        <cbc:TaxableAmount currencyID="AUD">2580.00</cbc:TaxableAmount>
        <cbc:TaxAmount currencyID="AUD">258.00</cbc:TaxAmount>
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    <cbc:ChargeTotalAmount currencyID="AUD">0.00</cbc:ChargeTotalAmount>
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    <cbc:PayableAmount currencyID="AUD">2838.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

```

<cac:InvoiceLine>
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  <cbc:Note>Bulk White Wine</cbc:Note>
  <cbc:InvoicedQuantity unitCode="E99">4</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="AUD">2580.00</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>
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    <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
  </cac:DocumentReference>

  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>ZZZ</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>WET</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="AUD">580</cbc:Amount>
  </cac:AllowanceCharge>

  <cac:Item>
    <cbc:Description>Wine</cbc:Description>
    <cbc:Name>White Wine</cbc:Name>
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      <cbc:ID>W659590</cbc:ID>
    </cac:BuyersItemIdentification>
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    </cac:SellersItemIdentification>
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    <cac:ClassifiedTaxCategory>
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      <cbc:Percent>10</cbc:Percent>
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  </cac:Item>

  <cac:Price>
    <cbc:PriceAmount currencyID="AUD">500</cbc:PriceAmount>
  </cac:Price>

</cac:InvoiceLine>
</Invoice>

```





## 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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<Invoice xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
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  <cbc:DueDate>2019-08-30</cbc:DueDate>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <cbc:Note>Some Blurb about the Invoice</cbc:Note>
  <cbc:DocumentCurrencyCode>AUD</cbc:DocumentCurrencyCode>
  <cbc:AccountingCost>4025:123:4343</cbc:AccountingCost>
  <cbc:BuyerReference>0150abc</cbc:BuyerReference>
  <cac:InvoicePeriod>
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    <cbc:EndDate>2019-07-30</cbc:EndDate>
    <cbc:DescriptionCode>432</cbc:DescriptionCode>
  </cac:InvoicePeriod>
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    <cbc:SalesOrderID>12345678</cbc:SalesOrderID>
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  <cac:BillingReference>
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  <cac:DespatchDocumentReference>
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      </cac:PartyName>
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        <cbc:AdditionalStreetName>Postbox 123</cbc:AdditionalStreetName>
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      </cac:PartyLegalEntity>

      <cac:Contact>
        <cbc:Name>Ronald MacDonald</cbc:Name>
        <cbc:Telephone>Mobile 0430123456</cbc:Telephone>
      </cac:Contact>
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  </cac:AccountingSupplierParty>
  <cac:AccountingCustomerParty>
    <cac:Party>
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      </cac:PartyIdentification>
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        <cbc:StreetName>100 Queen Street</cbc:StreetName>
        <cbc:AdditionalStreetName>Po box 878</cbc:AdditionalStreetName>
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```

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    </cac:PartyLegalEntity>
    <cac:Contact>
      <cbc:Name>Lisa Johnson</cbc:Name>
      <cbc:Telephone>0261234567</cbc:Telephone>
      <cbc:ElectronicMail>lj@buyer.com.au</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingCustomerParty>

<cac:PayeeParty>
  <cac:PartyIdentification>
    <cbc:ID>91888222000</cbc:ID>
  </cac:PartyIdentification>
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    <cbc:Name>Mr Anderson</cbc:Name>
  </cac:PartyName>

  <cac:PartyLegalEntity>
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  </cac:PartyLegalEntity>
</cac:PayeeParty>

<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>2000</cbc:PostalZone>
    <cbc:CountrySubentity>NSW</cbc:CountrySubentity>
    <cac:AddressLine>
      <cbc:Line>Unit 1</cbc:Line>
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      <cbc:CountrySubentity>VIC</cbc:CountrySubentity>
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        <cbc:Name>Delivery party Name</cbc:Name>
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        <cbc:Name>AccountName</cbc:Name>
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    <cbc:AllowanceChargeReasonCode>SAA</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Shipping and Handling</cbc:AllowanceChargeReason>
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