



A-NZ Industry Practice Statement

Invoice content

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Version history

Date	Version	Changes
1 October 2021	1.1	Initial release
28 February 2022	1.1	Minor corrections
7 July 2025	2.0	Edited to simplify language and clarify meaning. Updated rating names and descriptions. Added buyer contact email and invoice note as <i>Required for interoperability</i> . Prioritised seller contact email over seller contact name and telephone. Added seller trading name as <i>Recommended</i> . Deprioritised buyer trading name. Removed payment terms (in favour of payment due date).

Background

Experiences using Peppol invoicing (or eInvoicing) indicate that sending only the mandatory data elements required in the [PINT A-NZ Billing specification](#) doesn't give medium to large business and government buyers enough information to be able to process and pay eInvoices. In some cases, buyers receive less invoice data using Peppol than from other channels (such as emailed PDF).

Providing enough invoice data to support automated invoice processing is critical to achieve efficiency and savings for buyers and faster payments for sellers, which are core drivers for

Peppol adoption. Beyond invoice processing automation, buyers may also require this information to support data processing, data integrity, fraud, risk and quality checks, or to support industry specific requirements such as dangerous goods labels and identification.

Purpose

This document provides guidance for digital service and software providers (collectively referred to here as digital service providers or DSPs) for both sellers and buyers for managing invoice data to ensure buyers – particularly medium to large business and government buyers – can process eInvoices smoothly and efficiently. It was developed in partnership with the Australian and New Zealand Peppol Authorities and Digital Service Providers Australia and New Zealand (DSPANZ) through consultation with the Australian and New Zealand Peppol communities.

It helps sending DSPs and those providing services to sellers to:

- build product sending capability to support data elements that are commonly required by medium to large buyers to ensure eInvoices can be processed and paid efficiently
- understand how invoice data is used to support common accounts payable processes particularly in medium to large buyers, and the implications of not including particular invoice elements
- develop invoicing product design to better support buyer automation and an improved client experience.

It helps receiving DSPs and those providing services to buyers to:

- appreciate that some sellers may face limitations in the invoice data they can provide from their software
- support buyers through change management and process redesign required to accommodate for such limitations to prevent rejection of otherwise compliant Peppol invoices
- support buyers to balance their invoice processing needs against the costs of data collection and exchange for sellers to determine if this data can and should be provided, noting relevant industry specific considerations.

Related documents

DSPs must utilise the [PINT A-NZ Billing specification](#) in conjunction with this document. You should also consider the following additional guidance when developing your invoicing solutions:

- [Peppol A-NZ guidance documents](#) hosted on Github, including:
 - Payment means and use of the UNCL4461 code list
 - Use of tax category codes in Australia
- [Peppol A-NZ industry practice statements](#) hosted on Github, including:
 - Guidance and implementation options for specific billing scenarios
 - Consistent data mapping
 - Understanding and managing attachments
 - Communicating invoice status.

Principles

The overarching principles for DSPs in relation to Peppol invoice content are:

- 1 When the seller (corner 1, or C1)¹ has relevant data, it should be provided in the eInvoice. At a minimum, sellers should ensure that all relevant data that would otherwise be contained in a PDF invoice is also available in the eInvoice.
- 2 All data should be placed in the semantically correct Peppol invoice elements as defined in the [PINT A-NZ Billing specification](#).
- 3 Buyers and their access points should not reject eInvoices that comply with the Peppol invoice specification. If eInvoices fail non-Peppol business rule validation (such as purchase order (PO) format checks or 3-way matching etc.), buyers should use an invoice response message² or communicate out of band.
- 4 Buyers should search eInvoices for required data as it may not be in the expected data element.
- 5 Buyers should consider the sellers' potential software limitations and balance their chosen information requirements with the burden on sellers to provide bespoke information.

Information you should include in an eInvoice

In addition to the mandatory Peppol data elements set out in the [PINT A-NZ Billing specification](#), the elements below are commonly required for interoperability.

The PINT A-NZ Billing specification is designed to support a broad range of circumstances. This means choices must be made about which of the hundreds of possible elements to include.

The elements detailed in this document are necessary to meet the common needs of medium to large business and government entities, notwithstanding additional industry or use-case-specific requirements. Including them helps ensure a smooth invoicing process and greater certainty of prompt payment in the most common trading circumstances.

Element ratings are determined by how commonly they are required to ensure an eInvoice can be processed and paid by buyers.

The rating names refer to how important an element is for interoperability – that is, effective processing and payment of an invoice by medium to large enterprise and government buyers.

Invoice content element ratings

Name	Description
Required for interoperability	These elements are frequently required by buyers and are vital to enable automatic invoice processing and/or completion of integrity checks. Sellers are often expected to provide these elements in an eInvoice, noting they are not mandated for every eInvoice or seller/buyer relationship. Without them, the invoice is highly likely to be rejected or managed through a manual exception process, which delays payment.
Recommended	These elements help buyers achieve quicker and more straightforward processing such as 3-way matching or vendor verification; however, they are less commonly required for automation. Some of the information in this group may only be applicable in certain circumstances such as auditing or tax compliance. Sellers should include these elements in an eInvoice whenever possible. Buyers should be aware that not every sending solution will be able to include all of these recommended elements. Some sellers may not be able to provide the data at all, while others may provide it in different eInvoice elements (such as invoice note).
Conditional	Conditional elements may be included in the interests of supporting buyer processing by including rich business information where possible. However: • Buyers are not expected to be able to process this information automatically, and those who cannot utilise it might ignore it.

- Buyers should also be aware that some sending solutions will not be able to include this information at all, while others may provide it in different eInvoice elements (such as invoice note).
- This information may be a known requirement in some industries.

Rated elements are detailed below. See the separate [appendix](#) for a tabulated list of these rated elements as well as mandatory elements of the [PINT A-NZ Billing specification](#).

Required for interoperability

1. Payment due date

The Peppol invoice specification requires either [payment due date](#) or [payment terms](#) to be provided in an eInvoice.

Use payment due date (unless payment terms is specifically required) as this information is structured and easier for systems to automatically process.

2. Seller GST identifier

It is a legal requirement in Australia that when a GST branch makes a taxable sale, the branch number (or [seller tax identifier](#)) must be provided (ABN and 3-digit branch number).

New Zealand requires the GST number if the supplier is GST registered. Note that the New Zealand Business Number (NZBN) is **not** the GST number.

3. Seller contact email

The Peppol invoice specification includes 3 child elements for seller contact details: email address, name, and phone.

Provide an [email address](#) to make it easier for the buyer to contact the seller if there are any issues with the eInvoice.

Name and telephone are also recommended – see [14. Seller contact name and telephone](#).

4. Buyer contact email

Some buyers cannot process seller invoices without buyer contact details. They use this information to route the invoice internally to the person or team responsible for approving the invoice or receipting the supplied goods or services.

Most buyers will require the [buyer contact email address](#).

Buyer contact name and telephone are also recommended – see [15. Buyer contact name and telephone](#).

5. Payee financial account

When used, provide payee bank account ([credit transfer](#)) details on the eInvoice. This is critical for fraud risk management and internal control processes.

i This should not be relied on to update a buyer's vendor master data unless the buyer has independently verified the information to be correct. Buyers are expected to have internal controls and/or approval processes in place to update payment details. Also note that sending solutions may also support other payment options within the Peppol invoice specification.

6. Item description

In addition to an [item name](#) (which is mandatory for each invoice line), provide an [item description](#) to help buyers with goods receipting and invoice approval processes.

i Item description is one of several available [item information](#) elements available in a Peppol invoice. In some scenarios it may be appropriate to use other elements. For example, a seller stock keeping unit (SKU) should be included in the [sellers item identification](#) element, while a standard identifier like a global trade item number (GTIN) should be included in the [standard item identification](#) element. If a buyer item ID is used, this should be included in the [buyers item identification](#) element.

7. Reference number

Five invoice elements support the use of reference numbers used by buyers for data matching and to route invoices to the correct person or team to approve an invoice:

- 1 purchase order (PO) number ([purchase order reference](#))*
- 2 buyer-assigned reference ([buyer reference](#))* – for example, a code assigned to an individual, team, branch, or geolocation
- 3 contract number ([contract reference](#))
- 4 project number ([project reference](#))
- 5 tender number ([tender or lot reference](#)).

*It is mandatory in the PINT A-NZ Billing specification for sellers to include either a PO number or buyer reference with a Peppol invoice. Where neither are required, a default value of 'BUYER_REFERENCE' or 'NA' should be used in the buyer reference element. Refer to section 8 of the [consistent data mapping industry practice statement](#) for more details.

The buyer will need to tell the seller which reference number(s) should be quoted on the invoice so that it can be processed efficiently. PO and contract numbers are most used by buyers to help them match invoices with approved spending.

When opting for a buyer reference, the buyer should select a value that can be easily recognised by its systems and used to automatically process or direct the invoice to the correct person or business team.

There may be instances where the seller enters a reference number into a different element on the eInvoice. Buyers' systems should provide flexibility to search all elements for the reference number (in accordance with [principle 4](#)). This process should ideally be automated.

Sending DSPs should support the ability to include any combination of reference numbers and avoid making any 2 references mutually exclusive.

i Peppol also supports referencing one or multiple preceding invoices ([preceding invoice reference](#)) – for example, when an invoice adjusts or replaces an invoice that was sent previously.

8. Remittance information

The seller should give the buyer [remittance information](#) such as a reference number which the buyer can use on their payment or remittance – for example, a client reference number. This helps the seller to reconcile a payment with a particular invoice.

It is common for the invoice number to be used for this purpose.

9. Invoice attachments

In certain scenarios, buyers require [additional supporting documents](#) to be sent as attachments to help process invoices (for example, labour hire timesheets).

The Peppol invoice specification supports several file formats, as defined in the [media types code list](#). DSPs should consider their clients' business needs when determining what features they need to offer, including limits on the number and size of attachments they can send and receive and how end users will access those attachments.

The A-NZ Peppol GitHub has guidance about [understanding and managing attachments in eInvoices and eCredit Notes](#).

The Peppol invoice specification supports the inclusion of URLs within invoices, but buyers may be constrained by security limitations and may not be able to access them.

i Attachments should only be included to support the processing of an invoice. Other documents not directly related to invoice processing should not be attached. Attaching a copy of the invoice in another format (such as PDF) that includes only the data within the eInvoice XML is discouraged. It may be acceptable when additional value-add information is included (such as to

comply with regulations or to provide usage trend graphs). Where a sending solution is incapable of including required information in the XML part of the eInvoice, or a receiving solution can't allow an end user to access required information in the eInvoice, and where the information is contained in the attachment, this may be done with agreement between trading parties.

10. Invoice note

Senders frequently need to include free-text information relevant to the whole invoice. An example of this is the inclusion of legal or contractual terms that apply to the transaction. Additionally, the [invoice note](#) helps buyers with more basic software solutions – particularly small businesses – to receive data that would not otherwise be displayed in their receiving solutions. Sellers should be able to use the invoice note to send information that they know the buyer can't otherwise receive.

Invoice note should be used according to the Peppol design. All data should be correctly mapped to a dedicated invoice element where one exists for that data.

Recommended

11. Discount or charge

Peppol supports document-level [allowances](#) (discounts) and [charges](#) as well as line-level [allowances](#) and [charges](#). These elements support automatic processing.

Sellers should attempt to provide allowance or charge information on the invoice even if their software doesn't support the semantic elements designed for it (in accordance with [principle 1](#)). Buyers should appreciate some sellers can't populate these elements and so should look for that information elsewhere (in accordance with [principle 4](#)). Document-level allowances and charges could appear as additional line items while line-level allowances and charges may be rolled into the unit price and details provided in the invoice note (see [10. Invoice note](#)) or item description (see [6. Item description](#)).

12. Seller postal address

[Seller postal address](#) is useful where multiple branches or businesses trade under the same ABN or NZBN. For reference and to avoid format inconsistencies, use the [Australia Post addressing guidelines](#) and [New Zealand Post guidelines](#).



The [seller country code](#) is mandatory according to the Peppol invoice specification.

13. Seller trading name

[Seller trading name](#) is recommended if it differs from the seller's legal name and helps the buyer identify the seller.

14. Seller contact name and telephone

Providing the seller contact [name](#) and [telephone number](#) on the invoice will make it easier for the buyer to contact the seller if there are any issues.

Note that including the seller contact email is required in most cases – see [3. Seller contact email](#).

15. Buyer contact name and telephone

Some buyers rely upon the [buyer contact point](#) (name) and [buyer contact telephone number](#) to route messages to the appropriate person or team for approval or receipting the supplied goods or services.

Note that including the buyer contact email is required in most cases – see [4. Buyer contact email](#).

Conditional

16. Purchase order line reference

The Peppol invoice specification supports referencing to a PO line for each invoice line item to support PO line-level matching ([purchase order line reference](#)). This is important in some industries, particularly where purchase orders are heavily relied upon.

17. Buyer trading name

Some buyers may use the [buyer trading name](#) for internal processing and verification, and sellers should be able to provide this when buyers request it.

 This is different from [buyer name](#), which is mandatory.

- 1 The Peppol network operates in a 4-corner model in which corner 1 (C1) is the seller, C2 is the seller's access point, C3 is the buyer's access point and C4 is the buyer. [Read more about the Peppol network](#) and the 4-corner model on the ATO website. 
- 2 Some buyers incorrectly use message level response (MLR) instead of [invoice response](#). Invoice response 'provides the Seller... with information about the status of his invoice or credit note and provides the Buyer... with efficient means for keeping the Seller informed' (section [2.1 Invoice Response message in general](#)). In contrast, 'a key nature of [MLRs] is that they report on the message content on the basis of the technical specifications that apply' (section [2.1 Message Level Response message in general](#)). 

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