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**JOINT STATEMENT ON ELECTRONIC COMMERCE**

**COMMUNICATION FROM NEW ZEALAND AND SINGAPORE**

The following communication, dated 08 October 2019, is being circulated at the request of the delegations of New Zealand and Singapore.

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**PROPOSED TEXTS: E-INVOICING**

**Introduction**

New Zealand and Singapore appreciate the feedback from Members regarding our initial proposals regarding e-invoicing. The draft text proposed below replaces the draft text on e-invoicing previously proposed separately by Singapore (in INF/ECOM/25) and New Zealand (in INF/ECOM/36).

Our respective text proposals on topics other than e-invoicing are not affected by this proposal, which is without prejudice to Singapore and New Zealand's ability to make further submissions, and to New Zealand and Singapore's respective positions on the applicable legal framework.

**Draft Text for Discussion**

**Article X: E-Invoicing**

1. Each Member recognises the importance of e-invoicing standards which help improve the efficiency, accuracy, and reliability of electronic commerce transactions.
  2. Each Member shall ensure that the implementation of measures related to e-invoicing in its jurisdiction is designed to support cross-border interoperability. For that purpose, each Member shall base its measures related to e-invoicing on international systems, guidelines or recommendations, where they exist.
  3. Each Member shall endeavour to share best practices pertaining to e-invoicing systems.
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