Value assessment report

Information to help you understand the results generated as part of the eInvoicing value assessment calculator.

Last updated 17 October 2025

Understand Peppol invoicing

This information is designed to help you understand the results generated as part of the eInvoicing value assessment calculator.

Note: This page is to be read in conjunction with the eInvoicing value assessment calculator results. We welcome feedback on the assessment and this report.

This assessment provides insights for determining how Peppol eInvoicing can benefit your organisation. It will help you contextualise and articulate the value of Peppol for your business, including potential savings and other benefits, such as:

- improving cyber security
- performance on environmental, social and governance objectives, and
- compliance with reporting obligations such as the Payment Times Reporting Scheme.

Each business environment is unique, so this report doesn't seek to address all your unique circumstances. However, it will encourage conversations with internal stakeholders to start using Peppol in the organisation.

Use the value assessment calculator results and this report to develop a business case for Peppol adoption in your organisation.

While any business could use this assessment, it is designed for medium to large businesses that handle a high volume of invoices (25,000 or more) – including those that send, receive, or both.

This assessment provides insights based on a one-year scenario. The total number of invoices and the adoption rate help determine your savings, the return on investment and payback period in relation to the first year of adoption.

If your invoice volumes are low, these indicators could be low or negative in the first year, however your business will still benefit over time through improved operational efficiency and enhanced protection against invoice-related scams.

Important information

We:

- provide the eInvoicing value assessment and the reports it generates (collectively 'the Assessment') 'as is' and without charge
- give no express or implied warranties (and to the full extent permitted by law excludes all statutory warranties) in relation to the assessment (including as to its performance or fitness for a particular purpose), and
- won't be liable in any way for any loss or damage (including special, indirect, or consequential) arising from, or in connection with, the assessment or its use or performance.

This report is provided as and for general information purposes only, and should not be taken as constituting, or being a substitute for, professional advice. You should conduct your own research, and use your own judgment and discretion, in relation to any decisions you make regarding your implementation of eInvoicing.

Executive summary

This report will help you interpret the results of the eInvoicing value assessment calculator.

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Understand how to measure your level of invoicing maturity.

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The assessment assumes your risk of invoice fraud is lower if the proportion of your EDI and Peppol invoices is higher.

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An overview of the methods used in the assessment for determining your paper and PDF invoice processing costs.

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An eInvoicing implementation project will involve a technical enablement and change management components.

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Enabling Peppol eInvoicing for your organisation should be value driven and cost effective.

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Executive summary

This report will help you interpret the results of the eInvoicing value assessment calculator.

Last updated 17 October 2025

Key opportunities of Peppol invoicing

If you adopt Peppol eInvoicing and transition your key trading partners to this channel, your business will attain greater digital maturity and reduce your risk of invoice fraud. The higher the rate of Peppol adoption, the greater the benefits.

In developing your business case, we recommend considering the following key opportunities associated with Peppol eInvoicing.

Better interoperability

Peppol provides an open, standardised framework that enables interoperability between different software and systems. It supports the exchange of eInvoices, as well as other procurement documents like order, catalogue, and despatch advice, through a many-to-many network.

This allows any entity to connect once and trade with all parties on the network. This approach sets Peppol apart from traditional electronic data interchange (EDI) systems, which typically require direct, one-to-one connections with each trading partner.

Financial benefits

Peppol offers financial benefits such as productivity savings and prevention of financial losses that may result from billing scams.

Intangible benefits

Peppol provides intangible benefits, such as future proofing your organisation when doing business with government and organisations preferring or requiring eInvoicing. It also supports Australian small businesses who benefit from being able to trade using the same open data standard with all businesses.

Cost estimates

To support your business case, this report explains the assessment's calculation estimates for accounts receivable and accounts payable costs. This includes how the average costs per sales and purchase invoice are calculated in the assessment and outlines the exceptions used in the calculation, including their assumed rates.

Key steps you need to take

To help size your implementation project, the report outlines the key steps that your business will follow to get set up for eInvoicing. Your current system characteristics and whether it is eInvoicing Ready will also help determine the complexity of the eInvoicing project, its duration, and resourcing requirements.

Further support

You'll also find links to other relevant information, including how to onboard your trading partners and implement this change internally, that will supplement your knowledge of Peppol eInvoicing gained by reading this report.

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Business case considerations

How Peppol eInvoicing is used globally and its benefits.

Last updated 17 October 2025

Peppol eInvoicing in a nutshell

Peppol eInvoicing is the direct exchange of standardised, structured invoice data between buyers' and suppliers' software via a network of certified service providers.

eInvoicing eliminates the need for emails with PDF attachments, making transactions more efficient, accurate, and secure.

eInvoicing is available to businesses of all sizes and, with a one-time setup, they can send and receive eInvoices with any participant on the Peppol network.

Peppol eInvoicing – part of a global network

Peppol is a globally recognised standard for sending eInvoices and other procure-to-pay documents (such as catalogue, purchase order, and invoice response). The Peppol network, document specifications, and multilateral agreements make global business processes interoperable by standardising the way information is structured and exchanged.

In simple terms, Peppol enables an open, interoperable environment by providing a common framework and protocol for businesses and governments to exchange business documents using their existing software.

Australia, New Zealand, Singapore, Malaysia, Japan and other countries in our region have all adopted Peppol to standardise public procurement and business-to-business transactions. Peppol is an open network that connects many platforms and products, is well-established, and is used in more than 40 countries worldwide by millions of business and government entities.

Peppol eInvoicing in Australia

In Australia, there are well over 100 Commonwealth government agencies, hundreds of state government agencies and a growing number of local governments enabled for eInvoicing. The Government is committed to Peppol and has mandated its use in government procurement.

This ongoing commitment supports the vision of eInvoicing as enduring economic infrastructure that will:

- help grow Australia's digital economy
- transform how Australian businesses do business, and
- help unlock greater opportunities for small and medium enterprise (SMEs).

During 2025, the number of Australian businesses registered on the network surpassed 400,000, reflecting growing momentum across both the public and private sectors. The more businesses that join the network, the greater the benefits for the participants and the economy.

The Australian Peppol Authority

The Peppol framework is managed by OpenPeppol, an international not-for-profit.

OpenPeppol gives authority to the relevant countries to manage the Peppol framework for its members. In Australia, ATO has been established by the government as the Peppol Authority.

In this role, we:

- define Australian requirements for the use of the Peppol standards – for example, invoice specifications to support GST tax invoices
- administer accreditation of access points for Australia
- educate, promote and support the adoption of Peppol standards across governments and the business community
- work with the digital service provider and business communities to ensure the Peppol framework is suitable and implemented consistently across Australia.

In this role we don't receive a copy of the eInvoice and are not able to view the contents of any eInvoices transmitted between entities.

eInvoicing is being implemented in Australia as a productivity measure and is not used for tax compliance.

The Peppol network

To use eInvoicing, your business and your trading partners need to connect to the Peppol network.

Each buyer and supplier connects their system (such as billing, accounts payable automation, accounting, or ERP) to the network via a Peppol access point.

Access points are service providers who act as gatekeepers for data transmitted through the network. They facilitate the exchange of invoice information between the buyer and supplier, ensuring secure transmission and data integrity. Conceptually, the exchange of data is based on the Peppol 4-corner model.

Table 1: Terminology

Term	Definition

Peppol Directory	The Peppol network address register of all entities registered to receive Peppol eInvoices and other documents. https://directory.peppol.eu/public
Peppol access point	Service providers who provide access to the Peppol network. Access points are certified by each country's Peppol Authority under agreements overseen by OpenPeppol – see https://peppol.org/peppol-interoperability-framework/
4-corner model	Refers to an operating model where companies and public sector organisations can choose their own access points (service providers). Together, Peppol service providers form a messaging service and network.

Peppol and electronic data interchange

Businesses have exchanged electronic documents such as invoices for decades through different channels, including:

- electronic data interchange (EDI)
- data entry portals
- data file transfers.

These systems are efficient and streamline the buying process, but they aren't universal and are usually proprietary. This means suppliers must connect to multiple systems used by different buyers, creating inefficiencies, cost burdens, and trading barriers.

The Peppol framework complements EDI and other channels as a common standard for exchanging digital business documents. This helps businesses who transact with trading partners through multiple EDI networks to avoid multiple connections and high costs.

The calculations in this assessment combine EDI and future Peppol invoice volumes as they both support the exchange of structured data, enable processing automation, and offer greater security than email. However, Peppol is a contemporary and more cost-effective channel than EDI.

Benefits of Peppol eInvoicing

Key benefits of Peppol eInvoicing include:

- improved cyber security by reducing use of email as the delivery channel and the risk of fake or compromised invoices
- improved efficiency through the removal of manual processes and follow up
- aiding faster payments as invoices are accurate, delivered to the correct destination, and can be processed faster through automation
- improved ability to achieve environmental, social, and governance objectives.

In addition, eInvoicing may help businesses subject to the payment times reporting scheme to report their payment times more easily and accurately for small business suppliers by providing clarity on 'when the clock starts' on invoice payment times.

For more information see Benefits of eInvoicing or read eInvoicing case studies.

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Invoicing maturity

Understand how to measure your level of invoicing maturity.

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From paper to Peppol

Over the past 20 years, invoicing between organisations has evolved from paper to Peppol. Typically, organisations have a combination of different delivery channels. In this assessment, the mix of channels and formats and the proportions for each determine your level of invoicing maturity.

First generation

In the first generation (1G) of modern invoicing, businesses send paper invoices via post to their buyers.

Second generation

In the second generation (2G) of modern invoicing, businesses email invoices (as a PDF) to their customers.

Third generation

The third generation (3G) of invoicing (which is also referred to as eInvoicing) involves businesses developing system-to-system integrations with suitably sized buyers and customers to send and receive invoice and order data directly via electronic data interchange (EDI).

This is also referred to as the 2-corner model where the supplier and buyer are integrated on a one-to-one relationship.

Fourth generation

The fourth generation (4G) of invoicing involves building closed networks to scale up EDI in a way that suppliers and buyers can integrate more easily using the same service provider as opposed to requiring a new 1–1 integration each time.

Fifth generation

In the fifth generation (5G) of invoicing, existing procurement systems are enabled for eInvoicing via open networks like Peppol.

An open network, with regulated and standardised formats, addresses the issues of fragmented standards, security, reliability, scalability, affordability, adoption, and innovation.

Peppol eInvoicing is the most common, interoperable standard for eInvoicing today across the globe.

Maintain multiple channels

Most organisations will maintain multiple channels that each fit within different maturity levels – that is, an entity at the 5G level using Peppol may still maintain point-to-point EDI connections (3G) and receive some vendor invoices as PDF via email (2G).

Over time, trading partners on these legacy channels can be migrated to more efficient and mature channels as appropriate. In some cases, it can be beneficial for an entity to skip the 3G and 4G levels entirely because open interoperable networks and standards like Peppol can substitute or replace EDI direct connections or networks.

The following table provides a detailed comparison of the relevant features by maturity level, highlighting the potential opportunities and savings that Peppol can unlock for your business.

Table 1: Comparison of the relevant features by maturity le

Feature	1G – Paper	2G – Email	3G – Point-to-point EDI	4 c E
Data entry	Manual	Semi-Automated	Automated	A
Accuracy	Low	Low	High	H
Data structure	Unstructured	Semi-structured	Structured	S
Sustainability	Poor	Good	Good	G
Risk of fraud	High	High	Low	M
Reach	High	High	Low	M
Complexity	Low	Low	High	M
Setup costs	Low	Low	High	M
Maintenance cost	Low	Low	High	M
Risk of losing	High	High	Low	L

invoices				
Risk of late payments	High	High	Low	L

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Risk of invoice fraud

The assessment assumes your risk of invoice fraud is lower if the proportion of your EDI and Peppol invoices is higher.

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PDF and paper invoices can easily be intercepted and manipulated before being received by the buyer. Business email compromise, or payment redirection scams, is an increasing issue affecting many Australian businesses.

According to the Australian Competition and Consumer Commission, in 2024 payment redirection scams cost Australian businesses $152.6 million, and were the most reported scam type by small and micro businesses.

Peppol eInvoicing is more secure than email as only accredited Peppol access point providers can exchange encrypted documents over the Peppol network. Access point providers accredited in Australia must meet security requirements based on ISO27001 or the Australian Signals Directorate Information Security Manual.

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Cost calculations

An overview of the methods used in the assessment for determining your paper and PDF invoice processing costs.

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Model different scenarios

This assessment allows you to model different scenarios based on any adoption rate – that is, the percentage of your customers and suppliers you think you can transition to Peppol.

The assessment result combines the ROI for both accounts payable and receivable so you can model a scenario in which you become enabled for both sending and receiving in the first year. Alternatively, you can choose to rerun the assessment for either accounts payable or receivable to model the outcome for sequencing one after the other.

Your investment may be much lower if you are using an eInvoicing-ready product. For more information, see How to get started with eInvoicing.

Calculation basis

Processing paper and PDF invoices consists of typical steps for both sending and receiving. Depending on the business process, eInvoicing can remove certain invoice processing steps or reduce the time spent on these steps.

The calculations in this assessment are based on the average time you spend on each step and the proportion of invoices that require exception handling. Importantly, this should only be for paper and PDF invoices and should exclude EDI invoices.

Known cost per invoice

This option should be used if you already have a clearly defined and calculated cost for generating and processing invoices within your organisation. This might be based on internal time-tracking or operational benchmarks you've previously established, and should reflect the full cost per invoice, including labour, overheads, and any other relevant expenses.

If you choose the known cost option, your known cost must be a dollar amount per invoice as a combined average for paper and PDF only.

Customised cost per invoice

The customised cost option allows you to input averaged data about how long it takes to complete typical invoice processing steps in your organisation, as well as what proportions of invoices are subject to a range of typical exceptions. We then use average wage data from the Australian Bureau of Statistics to calculate an invoice processing dollar cost based on your invoice volumes.

Average cost per invoice

If you chose the average cost option, the calculator uses average data across all business types to estimate the time it typically takes to complete these processing steps and fix invoices subject to exceptions. While both the customised and average cost options follow the same calculation method, the key difference lies in the data source – that is, customised inputs versus industry-wide averages.

The average cost data is based on estimates from Deloitte Access Economics (DAE). The average processing cost for a:

- PDF invoice is $27.67
- paper invoice is $30.87
- eInvoice is $9.18.

While these DAE estimates date back to 2016, they closely align with the findings of the 2024 APEC report on the Interoperability of Electronic Invoicing Systems in the APEC Region, which in turn reflects similar conclusions from the 2024 European Commission study on public procurement – Benchmarking innovation procurement investments and policy frameworks across Europe.

This is a shared cost estimate between the invoice sender and receiver. How this cost is split between accounts payable and accounts receivable can vary substantially. For the purposes of this assessment 40% of this cost is attributed to the accounts receivable process and 60% to accounts payable.

Most of the cost for PDF and paper invoices is attributable to the manual work required to enter the invoice data into your systems and process it for approval and payment, including dealing with exceptions and fixing errors.

Sales invoice cost

Cost per sales invoice has been calculated based on the typical time spent on the end-to-end process of generating an invoice through to the payment appearing in the bank account.

Table 1: Sales invoice process

Creation – 6 minutes	Sending – 3 minutes	Reconciliation – 1 minute
Time spent on collecting or triggering the billing information from various systems. The average time spent on billing is dependent on whether there is a sales order in place and whether the billing is based on products, services or recurring contract billing.	Time required to produce the invoice from the system, validate it, check customer details, and then send it to the customer either on paper or in other forms.	Time spent on payment reconciliation, an accounting process that ensures a company's internal records of payments owed and due match the transactions that appear on the bank statements.

Sales invoice exceptions

In manual invoice processing, the percentage of exceptions increases and, in turn, increases the cost of a sales invoice. The calculations in this assessment use an average processing cost per minute that is applied to the average time required to fix this type of exception and the proportion of invoices that may contain this exception (average exception rate).

The individual cost components, exception rates, and time attributed to each step in the calculation are described in the following table.

Table 2: Cost components, exception rates and time attributed for sale invoice exceptions

Exception type	Average exception rate	Average time to correct
Reconciliation: • Some bank transactions may not perfectly match accounting records for various reasons. In these cases, failed transactions need to be analysed and corrected.	10%	4 min
Collect payment: • Following up late payments from customers, including reminders, contacting customers, and further actions.	48%	5 min
Delivery issues: • The invoice has not reached the customer for various reasons. Typical examples are incorrect information on the invoice, incorrect email address, or the invoice was lost during postal delivery.	21%	16 min

Purchase invoice cost

The cost per purchase invoice has been calculated based on the typical time spent on the end-to-end process of receiving an invoice to paying the invoice.

Table 3: Purchase invoice process

Receipt –	Validation – 2	Review –	Approval – 5

7 minutes	minutes	7 minutes	minutes
Receiving the invoice and entering it in your systems.	Time required to validate invoice data, check for supplier validity, and tax invoice validation.	Time spent on business review of the invoice detail.	Time spent on approving the invoice for payment, including one or multiple approval steps based on your business process.

Purchase invoice exceptions

In manual invoice processing, the percentage of exceptions typically increases and, in turn, increases the cost of a purchase invoice. The individual cost components, exception rates, and time attributed to each step in the calculation are described in the following table.

Table 4: Individual cost components, exception rates and time attributed for purchase invoice exceptions

Exception type	Generic exception rate	Generic time to correct
Contested payment: • Invoices requiring clarification with the supplier prior to payment. eInvoicing can help reduce the frequency of these exceptions.	10%	20 min
Processing exception: • Exceptions in processing invoices requiring investigation by the finance department or reviewer – for example, due to limited or incorrect data on the invoice.	24%	15 min

Late payment: • Time required to respond to enquiries about late supplier payments.	48%	5 min
Data accuracy: • Manual entry of invoice data resulting in errors on invoices that must be fixed.	3.6%	5 min

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Implementation project overview

An eInvoicing implementation project will involve a technical enablement and change management components.

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Implementing eInvoicing in your organisation

The scope, features, and timeline of an eInvoicing implementation project will largely depend on your organisation's technology architecture.

To help estimate the level of effort required, the eInvoicing value assessment calculator provides an indicative assessment based on your selected system type.

Note: This tool doesn't account for change management related to people and processes, which should be evaluated separately based on your organisation's specific circumstances.

Commercial off-the-shelf products

Some software products are already eInvoicing enabled, which means that they can connect you to the Peppol network to send and receive eInvoices ‘out of the box’.

If your software product is eInvoicing Ready your eInvoicing implementation project should be relatively fast and straightforward.

This may depend on several factors, such as:

- how the product supports eInvoicing – for example, does it only send or receive invoices, or both
- whether you are required to upgrade your software to use eInvoicing – for example, move to the latest version of the product, migrate to their cloud product, or enable a particular module of a product.

If you're planning to procure a new software product, you should consider whether it is eInvoicing Ready.

Procuring an access point to eInvoice

If your software product is not eInvoicing Ready or is unable to connect to the Peppol network natively, you will need to procure the services of an Australian–New Zealand accredited access point to connect to the Peppol network.

The procurement of an access point will take more effort and may include:

- a tender process to select an access point
- integration and configuration between the access point and your software, including agreeing to
  - the format of data and possible conversion of data to the Peppol xml format
  - the data elements to be sent or received
  - the protocol used to send or receive data– for example, SFTP or API
- testing of the integration solution between your access point and your software.

The indicative implementation project complexity, timeframes and resourcing are listed in the following table.

Table 1: Implementation project complexity

Product type	Product characteristics	Complexity
eInvoicing Ready product	Peppol connection and native format available	Low
AP automation software/OCR	Multiple integrations plus access point setup	Medium
AR automation/billing software	Multiple integrations plus access point setup	Medium
Document management software	Multiple integrations plus access point setup	Medium
ERP	New modules and upgrades may be required, plus access point setup	Medium
Industry-specific software	New modules and upgrades may be required, plus access point setup	Medium
Bespoke or custom software	Changes to software plus access point setup	High
EDI solution	Remapping each EDI connection to Peppol plus access point setup	High

For further information see How to get started with eInvoicing.

Table 2: Implementation project in calendar days

Peppol eInvoicing implementation project complexity	Days
Minimum	14

Maximum	90
Typical	30

Table 3: Internal resourcing for connecting to the Peppol network

Resourcing profile for a Peppol eInvoicing project	% work time
Finance resource	20
IT resource	20

Implementation project phases

Table 1: Typical phases in a Peppol implementation project

Number	Phase	Description	Responsibility
1	Definitions	Definition of information content and agreeing project timeline and scope.	R1: Owner of billing process (supplier organisation) R2: Supplier’s service provider R3: Owner of purchase invoice handling process (buyer organisation) R4: Buyer's service provider R5 and R6: ERP vendor consultants

			R7: Integration consultant (rarely)
2	Integration	Enable and exchange integration information.	R2: Supplier's service provider R4: Buyer's service provider R5 and R6: ERP vendor consultants R7: Integration consultant (rarely)
3	Conversion from ERP format to Peppol format	Typically, this work is done by the Peppol service provider. Less often, this work is carried out by an ERP supplier or an Integration Platform as a Service (iPaaS) provider.	R2: Supplier's service provider R4: Buyer's service provider R5 and R6: ERP vendor consultants R7: Integration consultant (rarely)
4	User acceptance testing	Using a test trading partner, test that the agreed data is transferred between systems across the Peppol network without errors and as intended.	R1: Owner of billing process (supplier organisation) R3: Owner of purchase invoice handling process (buyer organisation)
5	Moving to production	Functionalities are transferred to production use. The	R1: Owner of billing process (supplier organisation)

		parties will make the necessary changes.	R2: Supplier’s service provider R3: Owner of purchase invoice handling process (buyer organisation) R4: Buyer's service provider R5 and R6: ERP vendor consultants R7: Integration consultant (rarely)
6	Extend the use to other trading partners	Actively invite other customers or suppliers to start exchanging Peppol messages.	R1: Owner of billing process (supplier organisation) R3: Owner of purchase invoice handling process (buyer organisation)

eInvoicing setup costs

Phases in a Peppol implementation project and change management.

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eInvoicing setup costs

Phases in a Peppol implementation project and change management.

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Implementation scope and cost

Implementation is a one-off project. Only minor configuration and testing should be required when onboarding some suppliers or customers, usually those using bespoke systems.

However, the scope of the implementation project may be for one of many discreet systems or processes, a subset of suppliers or customers or for sending only or receiving only. Peppol adoption can be incremental based on unique circumstances.

For a medium-sized or large business, the average setup cost can vary between $10,000 – $100,000. So, when you use the average cost option for implementation cost, the payback and ROI calculations in this assessment are based on an average implementation cost of $50,000. However, you can choose to enter a customised cost to tailor the results.

Your investment cost may be much lower, particularly if you are using an eInvoicing Ready product. As the market develops, it is expected that implementation costs will decrease. For details, see How to get started with eInvoicing.

For more information on the Australian Government's commitment see eInvoicing for government.

Change management

Once the setup is completed, customers and suppliers can be onboarded simply by exchanging their Peppol address information. This Peppol address is called your Peppol ID and usually includes your ABN.

This assessment doesn't provide detailed costs for your change management because there are many variables. You must decide how to quantify these costs as part of this one-year assessment based on your unique circumstances. For example, the average implementation cost ($50,000) may be considered to include one-off initial costs as well as operating and change costs for the first year

You should assess any change requirements and include them in your project costs and resource this according to how quickly you want to transition your trading partners to Peppol.

The Peppol Directory will help you discover which of your trading partners are registered on the network to receive eInvoices. Some software products and service providers have automated this process.

For more information, see Identifying Australian entities registered on the Peppol network.

The work involved in onboarding your trading partners should not be underestimated. Successful adoption across your trading network is what will drive your return on investment, and as their business requirements and systems will vary you should prepare to resource this appropriately.

Many businesses have benefited from dedicating staff and resources specifically to onboarding customers and suppliers to the Peppol channel. As the Peppol network matures and as more participants register and become more familiar with Peppol eInvoicing, the effort required to onboard trading partners will diminish.

For further information see Onboarding your customers and suppliers.

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How to get started with eInvoicing

Enabling Peppol eInvoicing for your organisation should be value driven and cost effective.

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Start by identifying if your software product is eInvoicing Ready or contact a Peppol service provider. See:

- eInvoicing Ready product register
- Peppol service provider register

Medium and large businesses have many options to become enabled. To select the right option for your business, see Become eInvoice-enabled.

Good luck and thank you for completing the Peppol eInvoicing value assessment.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.