

IATA WEBINAR

SIS WEBINAR #03 – 2021 LEGAL COMPLIANCE AND TAX REPORTING IN SIS

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IATA Legal Reminders

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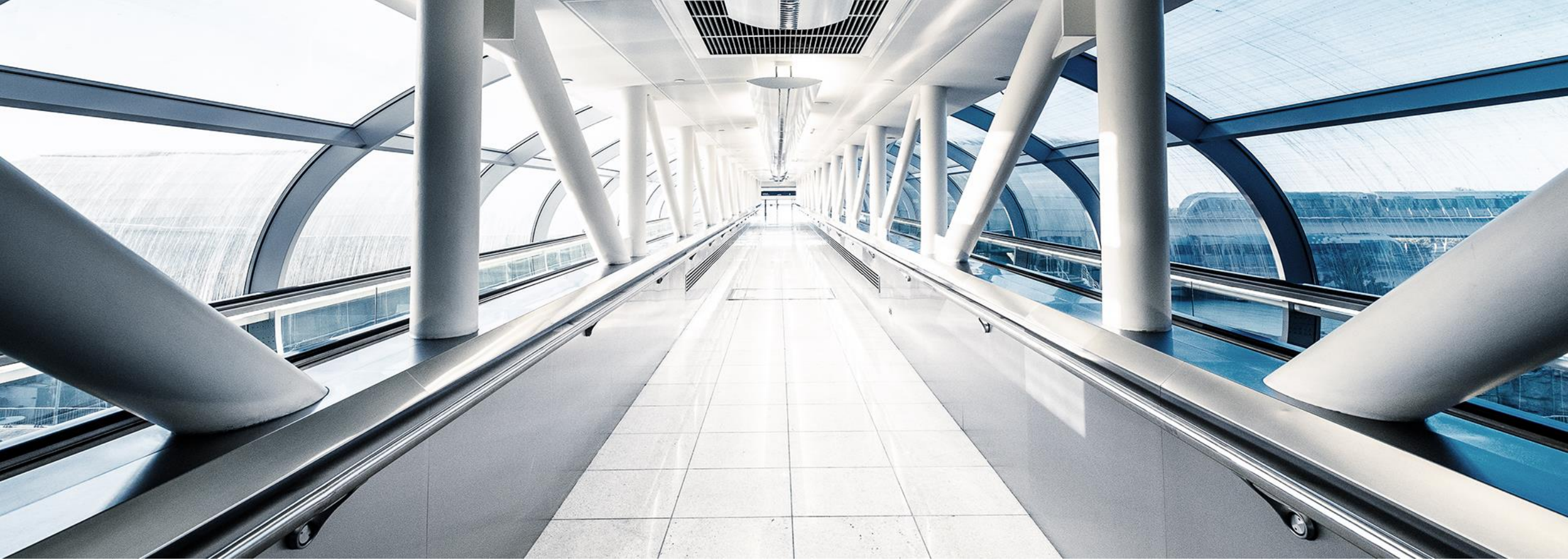
Welcome!

Let's learn more about...

- Legal Compliance in SIS
- e-invoicing – Compliance Highlights
- Introducing the SIS Solution for India
 - System Configuration and Outputs
 - Reports and System Notifications
- General Guidelines for SIS Participants

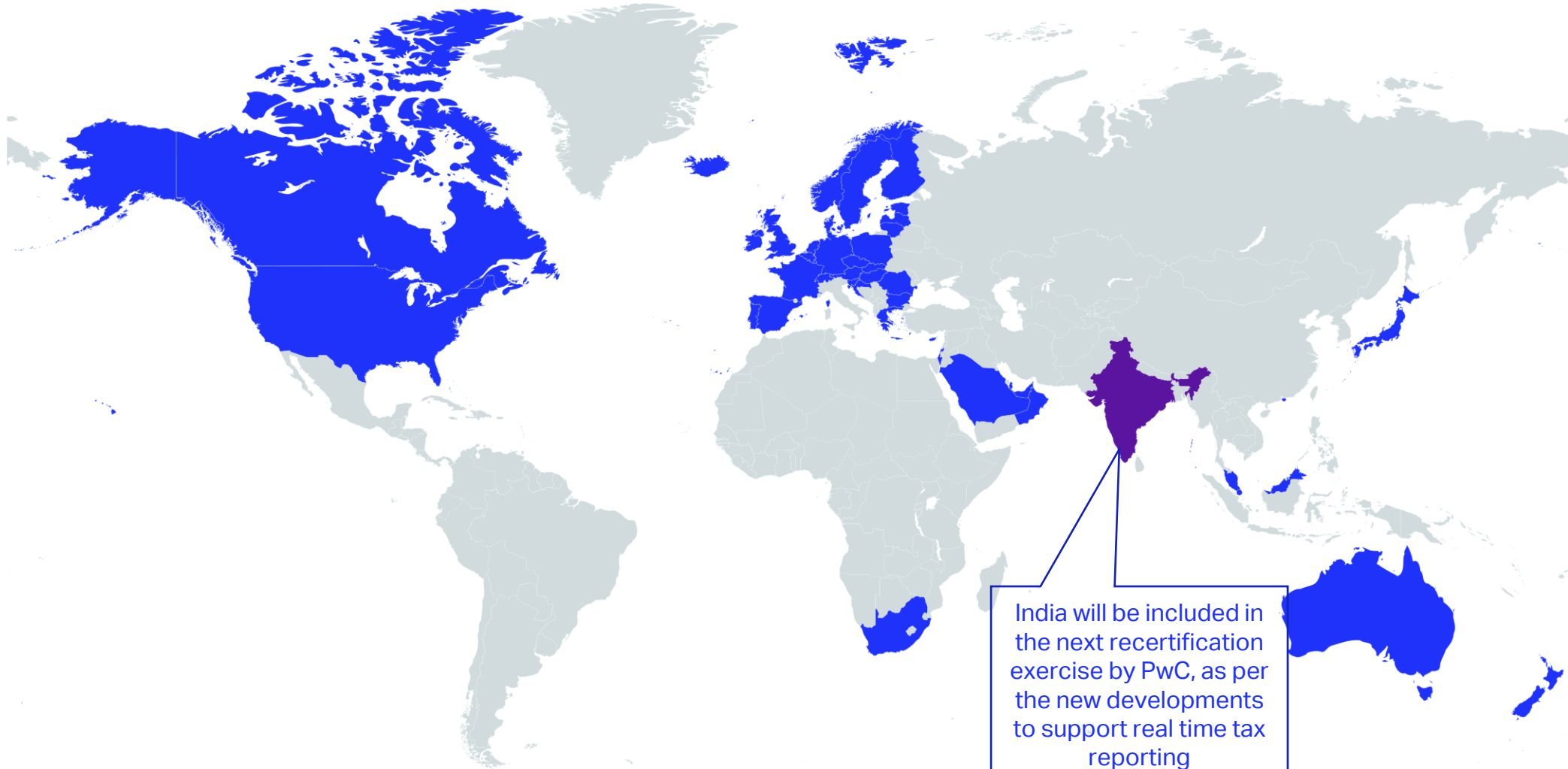


- Q/A: Enter your Questions in the "Questions" box.



Legal Compliance in SIS: e-invoicing Compliance Highlights

SIS e-Invoicing Certified Countries – PwC 2020



Global e-invoicing deployment

- As part of their digitalization journey, tax authorities are collecting more data, creating a more precise web of taxpayer profiles.
- To improve fiscal audits and reduce tax evasions, tax authorities are quickly adopting data exchange standards, data analytics and data-matching techniques, often sharing their leading practices.
- Tax authorities are considering continuous transaction control systems (CTC).
- After moving toward real time or near-real-time data submissions, tax authorities tend to rapidly “layer” new data submission requirements upon one another.

E — File	E — Invoice	E — Accounting	E — Match	E — Audit	E — Calculation	Communication among governments
Use of standardized electronic forms for filling tax returns or submitting information.	Implementation of electronic invoice solutions.	Submission of basic accounting data (e.g., invoices, trial balances).	Submission of additional accounting and source data. Electronic cross checks of data across taxpayers.	Data analyzed by government entries and cross-checked in real time. Taxpayers receiving electronic audit assessments and e-communication.	Tax authorities using submitted data to determine the tax obligation in lieu of the taxpayer.	Governments exchanging transactional information in real time (e.g., customs information).

Source of the above table: KPMG, Electronic invoicing developments from around the world: Indirect Tax webcast series

Models of VAT control

Post audit - tax authorities requires several years' worth of invoices, contracts and other pieces of evidences supporting the reported VAT figures.

Tedious, large scope, long, partially automated.

Risks for taxpayer:

- Administrative fines;
- Sanctions under criminal law;
- Spillover effects into other areas of taxation or accounting;
- Trading partner audits;
- Mutual assistance causing audits in other countries.
- Loss of right to deduct VAT;
- Obligation to pay VAT over fraudulent invoices.

Real-time audit (clearance):

The tax authority can proactively verify the VAT treatment for each invoice before it was issued or shortly after and generate the taxpayer's sales and purchase ledgers, as well as prefilled VAT return.

Benefits:

- Reduction of tax evasion – complete audit trail; system matching of input credit and output tax;
- Efficiency in tax administration - elimination of fake invoices.

New challenges for taxpayer

Could lead to increased number of audits as tax administrations process more data more quickly. New penalties due to more stringent requirements for data availability, data quality and tight submission timeframe.

Global e-invoicing and e-reporting updates

Latin America	Europe	Rest of the World
2021	2021 - 2023	2021 - 2023
<ul style="list-style-type: none"> Argentina: QR code Bolivia: revokes e-invoicing Chile: e-ticket Colombia: e-payroll and support document Panama: e-invoicing pilot Paraguay: e-invoicing system (e-Kuatia) Peru: new e-invoice requirements 	<ul style="list-style-type: none"> Albania: new e-invoice requirements Denmark: e-catalogues and e-orders France: e-invoice mandate Greece: e-invoice and e-books Hungary: new reporting obligations (EKAER) Italy: new XML version Spain: new SII requirement 	<ul style="list-style-type: none"> China: Launch electronic special VAT Invoice (e-fapiao) nationwide Australia: e-invoicing mandate India: e-invoicing deployment Vietnam: e-invoicing postponed Egypt: e-invoicing implementation Israel: e-invoicing mandate Jordan: e-invoicing mandate Saudi Arabia: e-invoicing mandate

Source: KPMG, Electronic invoicing developments from around the world: Indirect Tax webcast series

Key Dates in 2021



Do you know?

Which division drives the e-invoicing implementation in your organization?

- Indirect Tax Team
- Legal Team
- I.T. Team
- Revenue Accounting Team
- Other



Country highlights

- Saudi Arabia



- Oman



- India



- Poland



- France



Saudi Arabia – Public Consultation on e-invoicing

- On 18 March 2021, the General Authority of Zakat and Tax ([GAZT](#)) issued draft provisions on controls, requirements, technical specifications and procedural rules regarding e-invoicing regulation implementation for public consultation. Opinions, comments and feedback on the draft had to be submitted through the GAZT [Public Consultation Platform](#) before 17 April 2021.
- GAZT has also published an [e-invoicing guide](#) and [FAQs](#). Further details on the specifications expected for 2 June 2021.
- Phased approach for B2B, B2C and B2G invoicing:
 - Phase 1 (as of 4 Dec. 2021): businesses should be able to generate and store tax invoices and notes in a structured electronic format issued through an electronic solution, which suggests no direct interaction with the tax authority. PDF or scanned invoices sent by email are excluded.
 - Phase 2 (as of 1 June 2022): taxpayers must integrate their invoicing software with the GAZT's systems, which suggests moving towards a clearance model. Pending clarification on some key aspects – e.g. the legal status of an invoice, depending on the clearance approach; the GAZT involvement with the invoice delivery to the customer; timing or frequency of issuing and submitting e-invoices to the GAZT.
- A QR code should be mentioned on the e-invoice for B2C invoices as from December 2021 and mandatory for all invoices as from 2022. As from June 2022 a universal Unique Identifier ('UUID') will need to be mentioned on the e-invoice.

Oman

- Royal Decree 121/2020 implementing the VAT law was published in the official gazette on 18 October 2020, with an effective date 180 days after publication, that is 16 April 2021.
- The VAT Law and the Executive Regulations do not address digital signing of invoices as a part of the invoice issuance process, but technical signing is acceptable.

Poland – Public Consultation on e-invoicing

- On 5 Feb. 2021, the Polish Ministry of Finance published a draft law and began a public consultation on the introduction of qualified B2B electronic invoicing (e-invoicing).
- Taxpayers will prepare invoices in their own ERP systems and will send them in a prescribed format to the National E-invoicing System (*Krajowy System e-Faktur, KSeF*) a centralized government-operated platform. Small businesses can issue invoices using the portal.
- Voluntary adoption possible as of **October 2021**, under both parties' prior agreement to exchange e-invoices according to the new requirements. E-invoicing is expected to become mandatory as of **2023**, subject to European Commission permission to deviate from the EU VAT Directive.
- Benefits for taxpayers:
 - e-invoices storage in a central database;
 - standard format;
 - no duplicate invoices;
 - faster VAT refunds - within 40 days instead of 60 days;
 - no obligation to submit the JPK_FA electronic file containing the details of sales invoices, which currently must be made available to the tax administration upon request.

France to mandate B2B e-invoicing

- **Objective**
 - To simplify the tax environment
 - To fight against fraud
- The French Finance Bill includes the roll out of e-Invoicing from 1 January 2023. This will cover domestic B2B invoices initially.
- Additionally, domestic B2C and cross-border sales invoicing transactional data will have to be reported ('e-reporting') to the French tax authorities, which will prepare pre-filled returns.
- Subject to European Commission authorization, both requirements will be rolled out as follows:
 - January 2023 – large enterprises
 - January 2024 – mid-sized companies
 - January 2025 – small companies
- The technical information is not available at this stage. A regulation is expected by the end of 2021.

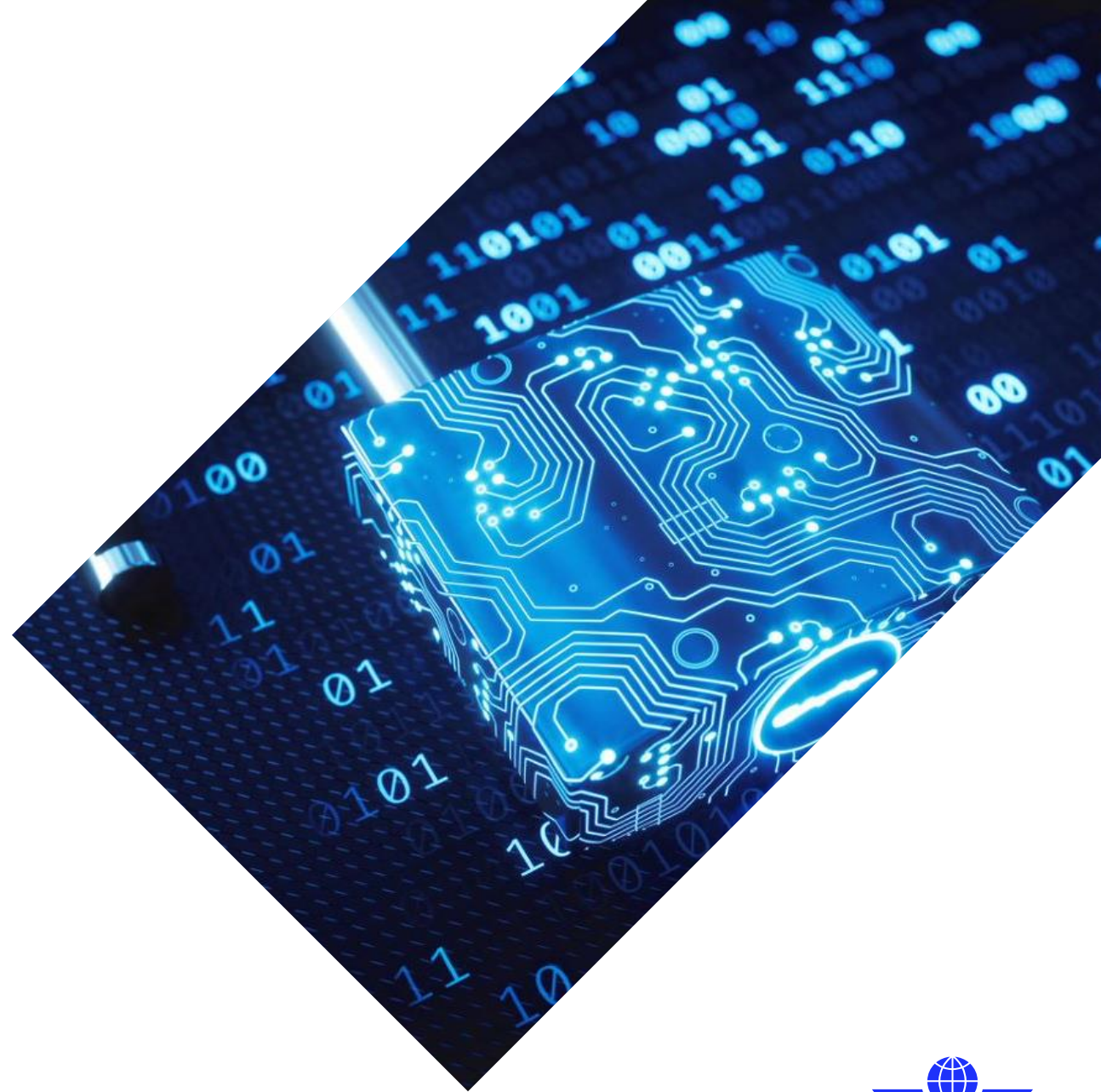
Do you know?

SIS currently provides some solutions for e-invoicing compliance. What would be your most-preferred choice for an e-invoicing compliance solution?

1. "In-House" developed.
2. Authorized 3rd party handling.
3. SIS-integrated solution.

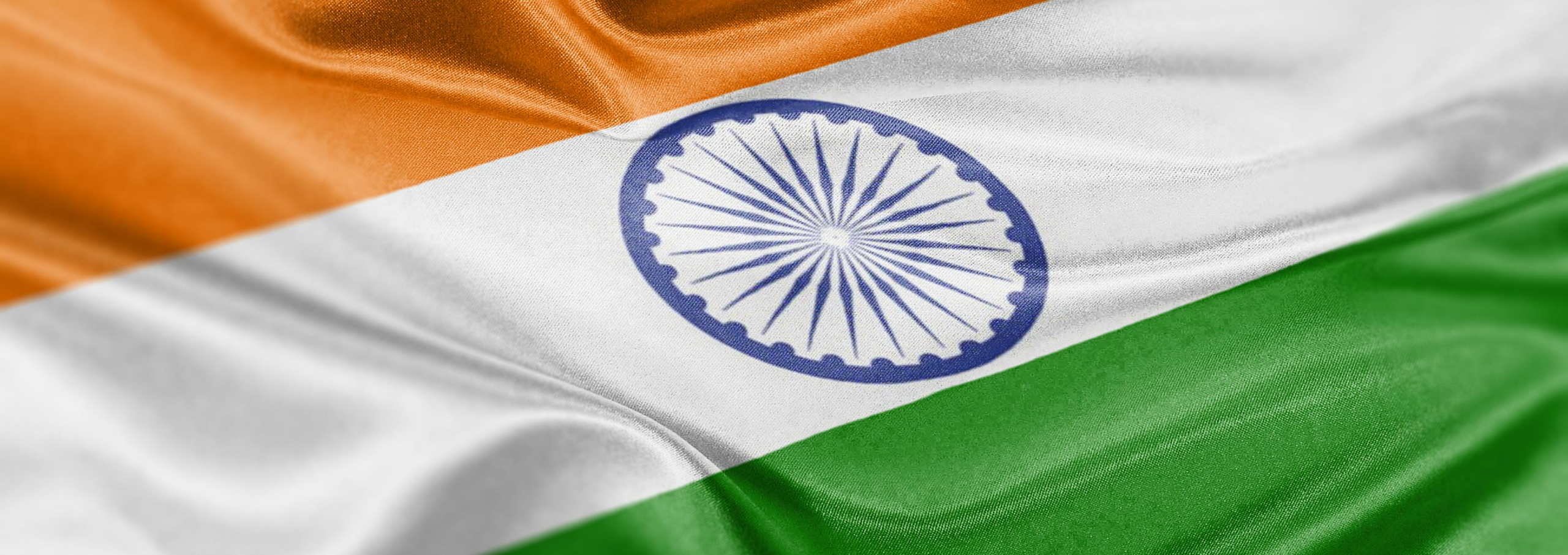


Update on India – Compliance supported in SIS



India e-Invoicing

- E-Invoicing introduced in India in 2020
- Effective 1st October 2020, mandatory for Indian taxpayers whose aggregate turnover (based on PAN) in a financial year is greater than INR 500 crores (approx. USD 67 million)
- Effective December 2020, taxpayers mandated for India e-Invoicing, should also have a self generated QR code for invoices to entities not registered for GST in India.
- Effective 1st January 2021, mandatory for Indian taxpayers whose aggregate turnover (based on PAN) in a financial year is greater than INR 100 crores (approx. USD 13.4 million)
- We are expecting the threshold to further drop in 2021 where additional Indian taxpayers will have to comply with the e-Invoicing mandate
- Additional details/circulars on the GST e-Invoice system are available online at <https://einvoice1.gst.gov.in/>

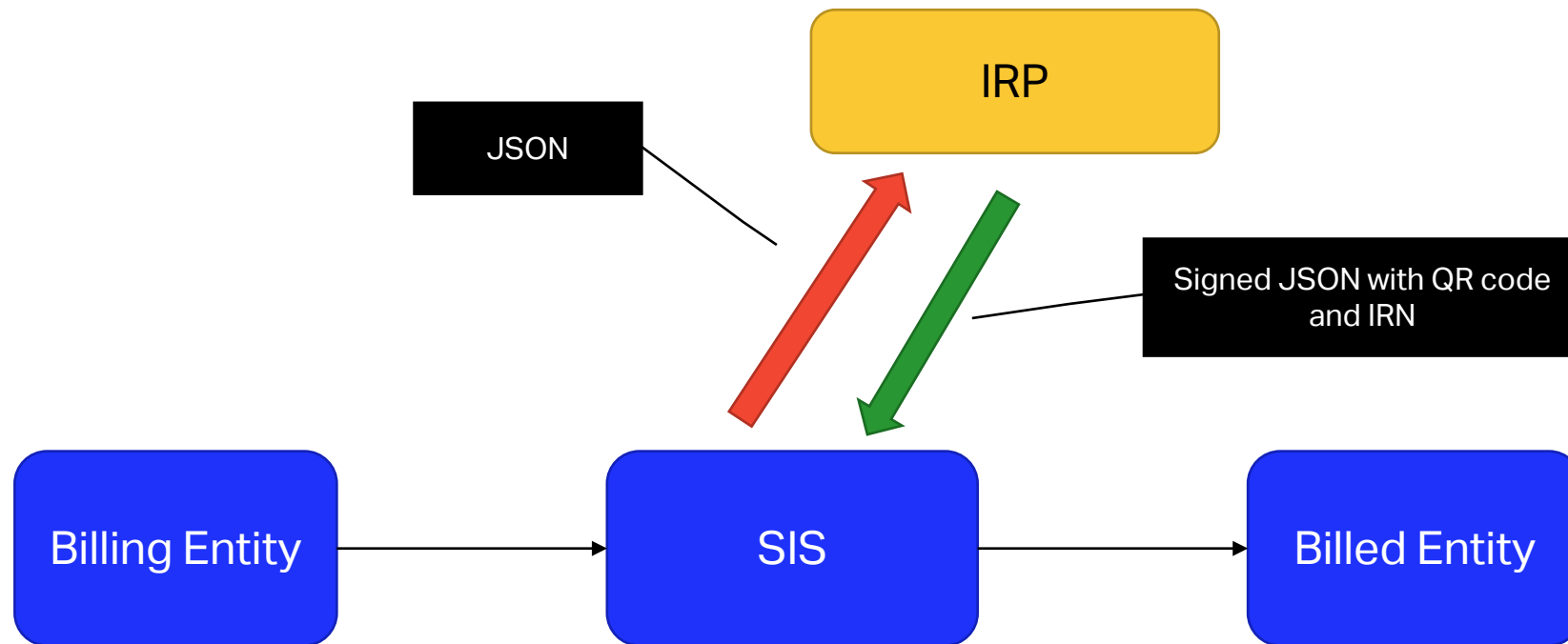


India Tax Reporting via SIS



India E-Invoicing & SIS

- SIS has been enhanced to connect to the e-Invoicing site as well as display additional fields on the invoice
- The solution is transparent for SIS participants, and does not change in any way the current process of submitting and validating billing data in SIS



India e-Invoicing – SIS statistics

9,784

Invoices reported since go-live

Currently used by IATA E&F for

- **Airports Authority of India (AAI)**
- **National Aviation Security Fee Trust (NASFT)**



Enabling Tax Reporting for India

- Contact us via the [IATA Customer Portal](#) if you are interested in enabling the option
- The service activation must be done by the SIS Ops Team
- All other parameters can be configured in the Member Profile



System Configuration

- Prior registration with the IRP is required to obtain the necessary API credentials
- Separate credentials must be obtained for each GSTIN
- Each GSTIN and IRP API credentials can be maintained in separate Locations IDs in SIS
- Certification must be obtained prior to go-live



System Configuration

Home >> Profile and User Management >> Manage Member Profile

Member Profile

Manage Member

Member Details	Locations	Contacts	e-Billing	Passenger	Cargo	Miscellaneous	UATP	ICH	ACH	Email Parameters
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Search Existing Location:
Main-New Delhi

Location Details

* Member Legal Name: <input type="text" value="Airports Authority of India"/>	* Member Commercial Name: <input type="text" value="Airports Authority of India"/>	Company Registration ID: <input type="text" value="AAACA6412DST006"/>	Tax/VAT Registration #: <input type="text" value="07AAACA6412D2Z9"/>	Add. Tax/VAT Registration #: <input type="text"/>
* Address Line1: <input type="text" value="Rajiv Gandhi Bhawan"/>	Address Line2: <input type="text" value="Safdarjung Airport"/>	Address Line3: <input type="text"/>	* Country Name: <input type="text" value="INDIA"/>	General Terms Document: <input type="text"/>
* City Name: <input type="text" value="New Delhi"/>	Location Name: <input type="text"/>	Postal Code: <input type="text" value="110003"/>		
Subdivision Name: <input type="text" value="DL-Delhi 7"/>	UATP Location: <input type="checkbox"/>	Active : <input checked="" type="checkbox"/>		

Tax Reporting Location Details
Tax Reporting Location:

Tax Authority API Details

User Name: <input type="text"/>	Password: <input type="text"/>	Confirm Password: <input type="text"/>	Replacement Key: <input type="text"/>	Signature Key: <input type="text"/>
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Tax Reporting XML Required:

India GST API Details

User Name: <input type="text"/>	Password: <input type="text"/>	Confirm Password: <input type="text"/>	Client ID: <input type="text"/>	Client Secret: <input type="text"/>
Virtual Payment Address: <input type="text"/>				

Invoice Submission Eligibility

The following Eligibility Criteria is considered for the Invoices for submission to India GST Council's 'e-Invoicing' system 'IRP' (Invoice Registration Portal):

- Billing Category is '**Miscellaneous**'
- The 'India E-Invoicing' optional **service is enabled for the Billing Member**
- **Valid API credentials** are defined in the 'India GST API Detail' section of the 'Locations' Tab (for the Billing Member's Location ID of the Invoice)
- Country of both Billing Member's Location and Billed Member's Location of Invoice is '**India**'
- 'Tax/VAT Registration Number' of Billing Member's Location and Billed member's Location is not empty, and is a **valid GSTIN** for **BOTH** Billing Member and Billed Member
- The **currency** of Invoice (listing currency) is '**INR**'

Invoice Submission Eligibility

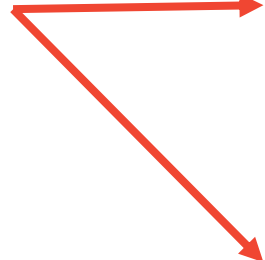
- The following Invoice Types are be considered for reporting:
 - Original Invoice
 - Rejection Invoice
 - Credit Note
 - Correspondence Invoice
- SMI of Invoice must be other than "P" (Proforma Invoice)

Invoice Sample – Mandatory Elements

Tax Invoice

Digitally Signed

Billing Entity Name				Invoice # TESTI1				Billed Entity Name					
Entity Designator & Num.Code				Date of Invoice 2021-05-04				Entity Designator & Num.Code					
Location ID				Month/Year Apr 21				Location ID					
Contact Person				Period 04				Contact Person					
Street				Tax Invoice Number				Street					
City				Charge Category Finance				City					
State Code				Currency of Billing INR				State Code					
Zip/Postal Code				Currency of Clearance USD				Zip/Postal Code					
Country				Settlement Method ICH				Country					
GSTIN / UIN #				PO Number				GSTIN / UIN #					
Company Registration #				Location Code DEL				Company Registration #					
				Transmitter Cod									
				Transmitter Nam									
				Attachments No									
				Line Item Details No									
IRN 225df9aa88fa94b49229c7221026e22efa6ca2c e6ae2a395cf9cadca62a65a48				Acknowledgement Number 122110044214550				Acknowledgement Date 2021-05-04 08:05:15					
SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Quantity	UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2021-05-01 to 2021-05-31	Misc		996761	Test invoice	1	EA	10,000.00	10,000.00	0.00	0.00	1,800.00	11,800.00
Line Item Sub Total									10,000.00	0.00	0.00	1,800.00	
Invoice Header Sub Total										0.00	0.00	0.00	
Total Invoice Base Amount													10,000.00
Total Invoice Additional Amount													0.00
Total Invoice Tax Amount													0.00
Total Invoice GST Amount													1,800.00
Total Invoice Value											INR		11,800.00
Total Due in Currency of Clearance @ Exchange Rate 72.74172											USD		162.22
GST Breakdown			GST Label	GST Text		Taxable Value	GST Rate	GST Amount					
			IGST Standard	Place of supply CT Chhattisgarh		10,000.00	18.00%	1,800.00					



Self generated QR code for B2C invoices

Invoice

Line #	Date of Service	Charge Code	Loc. Code	Product Id	Description	Quantity	UOM	Unit Price	Base Amount	Additional Amount	Tax	VAT	Line Amount
1	2021-03-01 to 2021-03-31	Misc		996761	TEST IN	1	EA	3,444.00	3,444.00	0.00	220.00	5,600.00	9,264.00
Line Item Sub Total									3,444.00	0.00	220.00	5,600.00	
Invoice Header Sub Total										0.00	2,500.00	500.00	
Total Invoice Base Amount												3,444.00	
Total Invoice Additional Amount												0.00	
Total Invoice Tax Amount												2,720.00	
Total Invoice VAT Amount												6,100.00	
Total Due in Currency of Billing											INR	12,264.00	
Total Due in Currency of Clearance @ Exchange Rate 72.58392											USD	168.96	
VAT Breakdown		Label	VAT Text		Base Amount	VAT Rate	VAT Amount						
		CGST OutofScope	Invoice VAT		5,000.00	10.00%	500.00						
		VAT Higher	LI 1 VAT		20,000.00	9.00%	1,800.00						
		GST Higher	LI 1 VAT		20,000.00	10.00%	2,000.00						



Reports & Outputs

- The 'India e-Invoicing Report' allows users to query invoices accepted or rejected by the IRP during a specified month or period:

[Home](#) >> [Reports](#) >> [Miscellaneous](#) >> [India E-Invoicing Report](#)

Miscellaneous India E-Invoicing Report

Search Criteria

Billing Year:
 Billing Month:
 Billing Period:
 E-Invoicing Status:
 Report Type:

[Generate Report](#)



A	B	C	D	E	F	G	H	I	J	K	L
Billing Member	Billed Member	Invoice Number/Credit Note Number	Tax Reporting Status	Invoice Submission Method (IS-WEB/File)	IRN	Acknowledgment Number	Acknowledgment Date	IRP Response Status	Error Description	Signed Invoice	Signed QR Code
XB-E71-Airports Authority of India	OD-816-MALINDO AIR	TEST11	Rejected by IRP	IS-WEB					1) For SI. No 1, GST rate of tax is incorrect or not as notified		

A	B	C	D	E	F	G	H	I	J	
Billing Member	Billed Member	Invoice Number/Credit Note Number	Tax Reporting Status	Invoice Submission Method (IS-WEB/File)	IRN	Acknowledgment Number	Acknowledgment Date	IRP Response Status	Error Description	Signed Invoice
XB-E71-Airports Authority of India	OD-816-MALINDO AIR	TEST11	Accepted by IRP	IS-WEB	225df9aa88fa94b49229c7221026e22efa6ca2ce6ae2a395cf9cadca62a65a48	122110044214550	5/4/2021 8:05	ACT		eyJhbGciOiJSUz



Email Notifications – Submission Failures

- Email notifications sent to the 'Tax Reporting' contact in case of submission failure (e.g. invalid API credentials)

SIS: Admin Alert: Submission to IRP failed for Invoice 0308160655 - SIS PROD



donotreply <donotreply@iata.org>



This message was AutoForwarded.

Dear

The submission of Invoice 0308160655 eligible for India e-Invoicing failed with error response 1017 : Incorrect user id/User does not exists.

Billing Member: XB-E71

Billed Member: G9-514

Billing Period: 2020-10-03

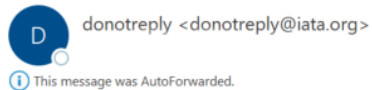
Regards,
IATA SIS Operations Team

This is a system generated message - please do not reply.

Email Notifications – Submission Summary

- Daily email notifications with a submission summary are sent to the 'Tax Reporting' contacts defined in the member profile
- The email notification includes both invoices that were accepted or rejected by the IRP

SIS: India E-Invoicing Tax Submission Status - SIS PROD

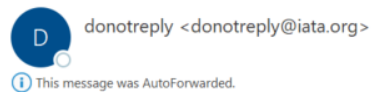


Dear SIS Member,

One or more Invoices/Credit Notes are reported for India E-Invoicing. Please refer to the table below for details.

Billing Member	Billed Member	Invoice/Credit Note Number	Tax Reporting Status	IRN	Acknowledgement Number	Acknowledgement Date	IRP Response Status	Error Description
XB-E90-National Aviation Security Fee Trust	FZ-141-DUBAI AVIATION CORPORATION	365500080	Accepted by IRP	fa589c66573c72322cb674a6d143b8d5f5cb29b7c7a331e4d16658c8b9ffb66b	182110493087035	2021-04-30 12:55:00	ACT	
XB-E90-National Aviation Security Fee Trust	BS-779-US-BANGLA AIRLINES LIMITED	365100130	Accepted by IRP	24a2a375dc61f282815cd48e9f6a60f09bd91814ed651ee8fdbb1d28f5c26619	152110614191154	2021-04-30 12:54:00	ACT	

SIS: India E-Invoicing Tax Submission Status - SIS PROD



Dear SIS Member,

One or more Invoices/Credit Notes are reported for India E-Invoicing. Please refer to the table below for details.

Billing Member	Billed Member	Invoice/Credit Note Number	Tax Reporting Status	IRN	Error Description
XB-E71-Airports Authority of India (Airport Charges)	WY-910-OMAN AIR (S.A.O.C)	000111	Rejected by IRP		<ul style="list-style-type: none">Invalid GSTIN for this user

Receiving compliant electronic invoices

- Invoices that meet the IRP submission criteria will be populated with the QR code, the IRN, the acknowledgment date and number
- The information will be available on receivable invoices as well, even if the Receiver has not enabled the Tax Reporting feature in SIS
- It's essential to **ensure master data is up to date in SIS** so all invoices are generated correctly

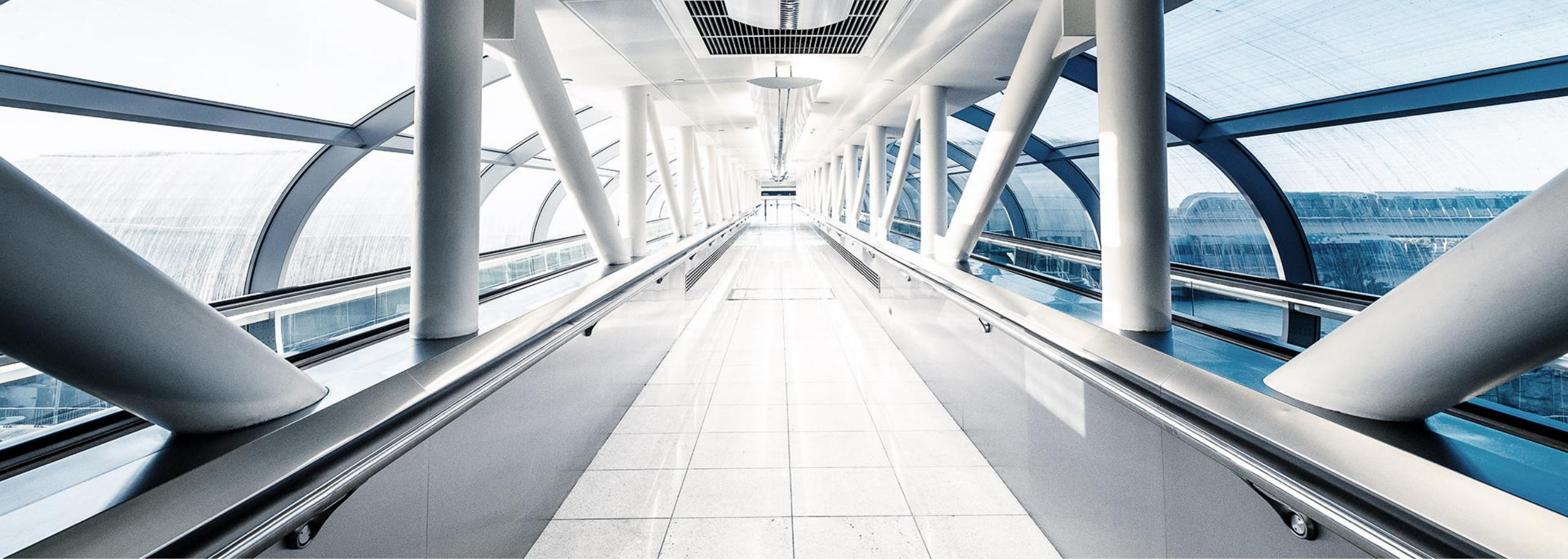


Do you know?

How is your organization handling the new regulation in India?

- A. In-House solution
- B. Third Party Service
- C. Not compliant currently





General Guidelines & Best Practices for SIS Participants





SIS Reference Data Management



Manage your GST Identification Numbers

All SIS Participants must ensure that they comply with their registration obligations under the Indian GST and must update their SIS Member profile with their complete and accurate GSTIN(s), to allow for this mandatory information to be included in the invoices.

- Go to SIS Profile and User Management → Manage Member Profile
- Define location IDs for each location as required through IS-WEB
- Maintain the corresponding GSTIN in the "Tax/VAT Registration #"

Manage your GST Identification Numbers

Member Details **Locations** Contacts e-Billing Passenger Cargo Miscellaneous UATP ICH ACH Email Parameters


Search Existing Location:

Please Select
Please Select
Main-New Delhi
1-New Delhi
2-Agartala
3-Agartala
4-Agatti Island
5-Agatti Island
6-Agra
7-Agra
8-Nagpur
9-Nagpur
10-Allahabad
11-Allahabad
12-Aurangabad
13-Aurangabad
14-Bagdogra
15-Bagdogra
16-Bangalore
17-Bangalore
18-Shillong

Please specify to this Location required.

*** Member Commercial Name:**

Company Registration ID:

Tax/VAT Registration #: 


Add. Tax/VAT Registration #:

Address Line2:

Address Line3:

Location Name:

Postal Code:

*** Country Name:** 

UATP Location:

Active:

General Terms Document:

Link to this Location

iiNet Account ID for this Location:

If files specific to this Location are required and an iiNet Account ID is not defined, they will be delivered to the Main Miscellaneous iiNet Account (if defined)

Tax Reporting Location Details

Tax Reporting Location:

Manage your GST Identification Numbers

Manage Member

Member Details | **Locations** | Contacts | e-Billing | Passenger | Cargo | Miscellaneous | UATP | ICH | ACH | Email Parameters

Search Existing Location:
1-New Delhi

[View](#) [Add Location](#)

Location Details

* Member Legal Name: <input type="text"/> Edit...	* Member Commercial Name: <input type="text"/>	Company Registration ID: AAACA <input type="text"/>	Tax/VAT Registration #: 07AA <input type="text"/>	Add. Tax/VAT Registration #: <input type="text"/>
* Address Line 1: <input type="text"/> Rajiv Gandhi Bhawan	Address Line 2: <input type="text"/> Safdarjung Airport	Address Line 3: <input type="text"/>		
* City Name: <input type="text"/> New Delhi	Location Name: <input type="text"/>	Postal Code: <input type="text"/> 110003	* Country Name: <input type="text"/> INDIA	
Subdivision Name: <input type="text"/> DL-Delhi 7	UATP Location: <input type="checkbox"/>	Active : <input checked="" type="checkbox"/> Edit...	General Terms Document: <input type="text"/>	

Miscellaneous Output Files Specific to this Location

Files Specific to this Location Required:

iiNet Account ID for this Location:

If files specific to this Location are required and an iiNet Account ID is not defined, they will be delivered to the Main Miscellaneous iiNet Account (if defined)

*** SIS has been upgraded to validate reference data for India against the IRP; SIS will be validating the GSTIN, PIN Code and State Code against the registration data available in the IRP for the respective GSTIN and will return errors when incorrect data is inserted in the Member Profile. ***

Using correct reference data for invoices

Make sure to always select the corresponding Location ID of the billed member for your invoices via IS-WEB or via file

Home >> Miscellaneous >> Receivables >> Create Invoice

Create Miscellaneous Invoice

Invoice Header

* Billed Member: XB-A55-IATA GENEVA

P.O. Number:

* Settlement Method: ICH

Add/Deduct Charge:

Digital Signature: Y: Yes

* Invoice Number:

* Invoice Date: 23-Apr-21

* Billing Member's Location ID: Main-MONTREAL-CA-UST

* Billing Year/Month/Period: 2021-Apr-3

Total Amount in Billing Currency: 0.000

CH Agreement Indicator:

* Charge Category: Please Select

Billed Member's Location ID: Main-GENEVA 15 Airport-C

* Currency of Billing: USD-US Dollar

* Currency of Clearance: USD

CH Due Date: DD-MMM-YY

* Exchange Rate: 1.00000

Invoice Template Language:

Location (Airport/City Code):

Contact of Billing Member:

Contact of Billed Member:

VAT Amount:

Total Amount in Clearance Currency: 0.000

Total Tax Amount Local Currency Code: Please Select

Total Tax Amount Local: 0.000

Local Tax Exchange Rate: 0.00000

Original Invoice:

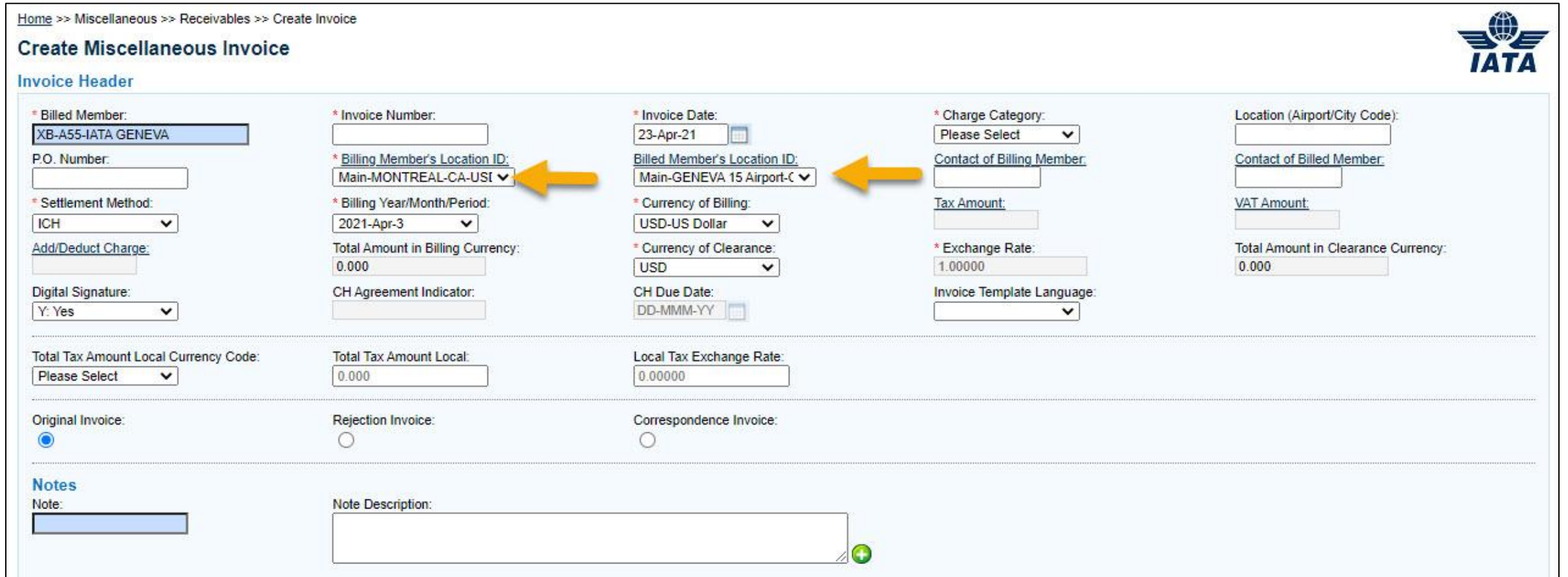
Rejection Invoice:

Correspondence Invoice:

Notes

Note:

Note Description:



Manage your GSTIN-Monitor GSTIN updates

Enable in SIS "Members' Reference Data" CSV weekly with the most updated Location ID and tax registration data of all SIS Participants.

- **Change Information for Reference Data Updates** – provides only information about incremental changes in Reference Data as at the start of a Billing Period.
- **Complete Reference Data** – provides complete Reference Data of all SIS participants, as maintained on the starting date of a Billing Period (it is not limited to data changes).

Receipt of Files in iiNET Accounts				
	Account ID	Change Information for Reference Data Updates	Complete Reference Data	Complete Contacts Data
Passenger	<input type="text" value="XA89"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cargo	<input type="text" value="XB89"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous	<input type="text" value="XB89"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UATP	<input type="text" value="XB89"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Profile and User Management >> Manage Member Profile>>e-Billing Tab

E.g. Complete Reference Data CSV File

Serial No.	Participant	Location	Active	Member Legal Name	Tax Vat Registration Id	Additional Tax Vat Registration Id	Company Registration Id	Address Line 1	Address Line 2	Address Line 3	City Name	Subdivision	Subdivision	Country Code	Country Name
1	1	Main	Y					4333 Amon Ca	MD 5338	HDQ1	Fort Worth		Texas	US	UNITED STATES
2	2	UATP	Y					98 PO Box 582838	MD 773 TL	UATP	Tulsa	OK	Oklahoma	US	UNITED STATES
3	3	1	1 Y					4000 E. Sky Ha	PHX-RWE-ACR		Phoenix	AZ	Arizona	US	UNITED STATES
4	4	1	2 Y					3900 N Mingo	Attn: Mail	M&E Inve	Tulsa	OK	Oklahoma	US	UNITED STATES
5	5	1	3 Y					4333 Amon Ca	MD5307	Attn: Pren	Ft. Worth	TX	Texas	US	UNITED STATES
6	6	1	4 Y					4255 Amon Ca	MD2705	Attn: AAd	Ft. Worth	TX	Texas	US	UNITED STATES
7	7	1	5 Y					4255 Amon Ca	MD HDQ	Attn: Carg	Ft. Worth	TX	Texas	US	UNITED STATES
8	8	1	6 Y					4333 Amon Ca	Attn: M&E Finance	L	Ft. Worth	TX	Texas	US	UNITED STATES
9	9	1	7 Y					3800 N Mingo	MD 200	Attn: AOG	Tulsa	OK	Oklahoma	US	UNITED STATES
10	10	1	8 Y					Hewanorra Ir	Bienfield	Attn: Fran	Vieux Fort			LC	SAINT LUCIA
11	11	1	9 Y					Suipacha1111	Piso 23	Attn: Rub	Buenos Aires			AR	ARGENTINA
12	12	1	10 Y					21 Avenue Louise 66		AA- Belgi	Brussel			BE	BELGIUM
13	13	1	11 Y					BP 35060	Charles d	AA- Franc	Cedex			FR	FRANCE
14	14	1	12 Y					PO Box 69 - FI	Gebaude	AA- Germ	Frankfort			DE	GERMANY
15	15	1	13 Y					70 Fenward Hou	Sandyfor	AA- Irelar	Dublin			IE	IRELAND
16	16	1	14 Y					Viale Citta 'D'	Europa, 6	AA- Italy	Rome			IT	ITALY
17	17	1	15 Y					Plaza de Call	pliso 8	AA- Spain	Madrid			ES	SPAIN
18	18	1	16 Y					Lowenstr. 2		AA- Switz	Zurich			CH	SWITZERLAND
19	19	1	17 Y					Central Bagge	P. O. Box 6	MD 1322	Dallas/Fc	TX	Texas	US	UNITED STATES
20	20	1	18 Y					AA Eagle- Acc	PO BOX 61	MD 5494	DFW Airp	TX	Texas	US	UNITED STATES
21	21	1	19 N					AA Cargo	4255 Amon	Carter B	Fort Worth			US	UNITED STATES
22	22	1	20 Y					4255 Amon Ca	MD HDQ	Attn: Carg	Ft. Worth	TX	Texas	US	UNITED STATES
23	23	1	21 Y					Waterside (H	PO Box 36	AA Londo	Harmondsworth			GB	UNITED KINGDOM

REFDATA-COMP-20210404



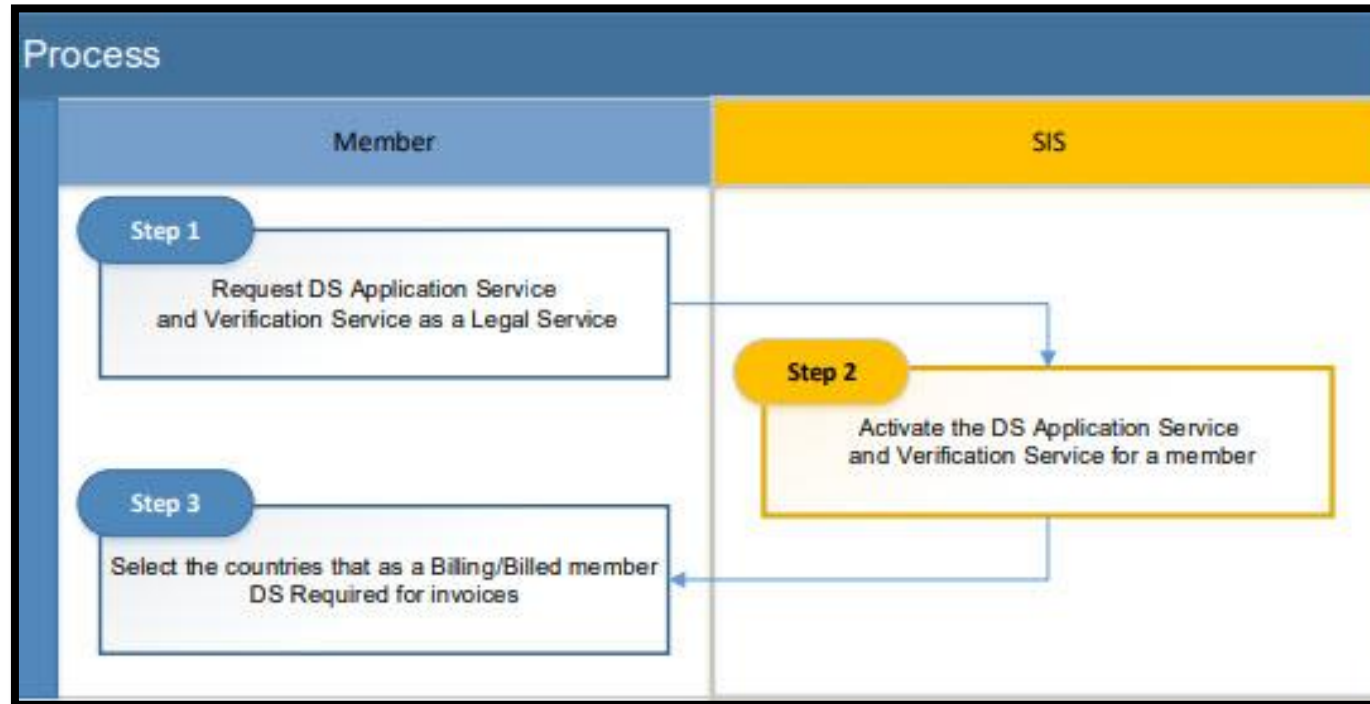


Digital Signature in SIS

Digital Signature

The digital signature of the authorized representative is mandatory for all the documents issued under the GST regime, including tax invoices, credit and debit notes.

- The application of this digital signature is made available to the SIS Participants as an optional service upon request via the IATA Customer Portal.



Digital Signature

- Digital Signature Active
- Digital Signature Not Activated
- Default Invoice Footer Text

Member Details Locations Contacts **e-Billing** Passenger Cargo Miscellaneous UATP ICH ACH

Legal Services

Digital Signature Application Service: **Activated**

Digital Signature Verification Service: **Activated**

Receivable Invoices DS to be applied for;
CANADA
[Add/Edit](#)

Payable invoices DS to be applied for;
CANADA
[Add/Edit](#)

Manage General Terms Documents
[Upload General Terms Document](#)

Default Invoice Footer Text
The below text will appear on all invoices unless overridden by the Invoice data supplied in IS format or by the details in the Location tab:

[Edit...](#)



Legal Archiving



Legal Archiving

- All invoices remain available in SIS for a period of one year. To facilitate the compliance with the relevant domestic rules on record keeping, SIS provides for an optional e-Archiving service, in collaboration with IATA's partner CDC Arkhinéo.
- Legal Archiving in SIS allows to store your invoices and other related information for a longer period (i.e., 10 years).
- Manage Optional Service [upon request](#) via the IATA Customer Portal.
- Once enabled by IATA, choose your options for your future invoices.

Legal Archiving

Legal Archiving
Legal Archiving Service: **Activated**

Legal Archiving Required for PAX Receivables Invoices: <input type="checkbox"/> Edit...	Legal Archiving Required for PAX Payables Invoices: <input type="checkbox"/> Edit...
Legal Archiving Required for MISC Receivables Invoices: <input checked="" type="checkbox"/> Edit...	Legal Archiving Required for MISC Payables Invoices: <input checked="" type="checkbox"/> Edit...
Include Listings in PAX Receivables Archives: <input type="checkbox"/>	Include Listings in PAX Payables Archives: <input type="checkbox"/>
Include Listings in MISC Receivables Archives: <input checked="" type="checkbox"/>	Include Listings in MISC Payables Archives: <input checked="" type="checkbox"/>
Legal Archiving Required for Pro-forma Invoices: <input type="checkbox"/> Edit...	

SIS Tab General>>Legal Archive Retrieval>>Download Retrieved File

Applicable only for future invoices

Legal Archiving Required for CGO Receivables Invoices: <input type="checkbox"/> Edit...	Legal Archiving Required for CGO Payables Invoices: <input type="checkbox"/> Edit...
Legal Archiving Required for UATP Receivables Invoices: <input type="checkbox"/> Edit...	Legal Archiving Required for UATP Payables Invoices: <input type="checkbox"/> Edit...
Include Listings in CGO Receivables Archives: <input type="checkbox"/>	Include Listings in CGO Payables Archives: <input type="checkbox"/>
Include Listings in UATP Receivables Archives: <input checked="" type="checkbox"/>	Include Listings in UATP Payables Archives: <input checked="" type="checkbox"/>



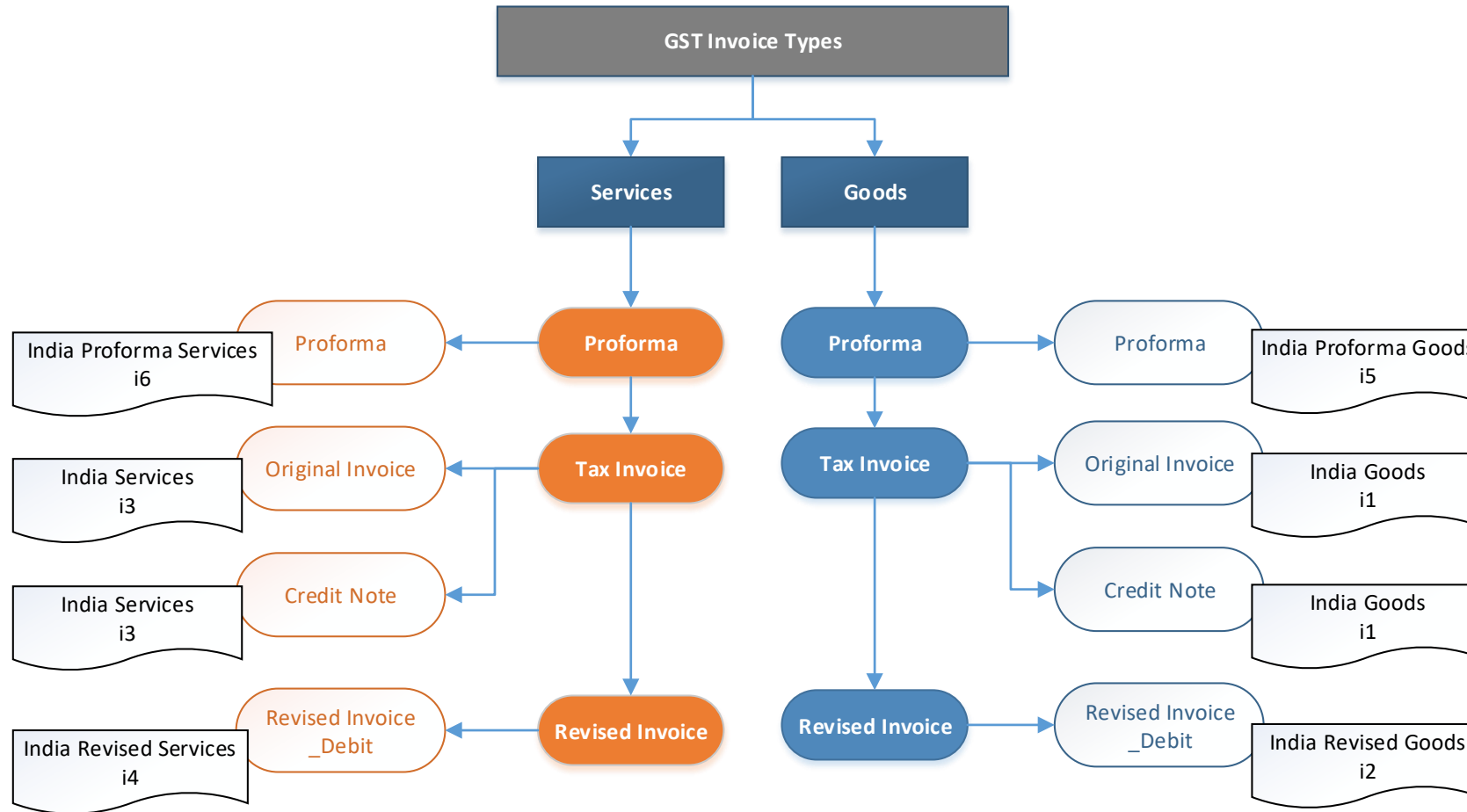
Invoice Layout

Choose the correct invoice layout!

In SIS we have created separate sets of **invoice templates** to accommodate the distinctions between supply of goods vs. supply of services.

- **Proforma invoice** - is an estimated invoice sent by a billing member to a billed member in advance of the real invoices, providing the billed member time to review the detail of the invoice reducing or avoiding any further dispute. Not a legal invoice.
- **Tax Invoice** - issued by a registered entity supplying taxable goods or services.
- **Revised invoice** - issued by a registered entity against invoices issued during the interim period between effective date of registration and date of issuance of registration certificate.
- **Credit note** - issued when the taxable value or tax charged in the tax invoice exceeds taxable value of the supply or tax payable; or the goods are returned by the recipient, or goods/ services are found to be deficient.

Invoice Layouts available in SIS



Invoice Layouts available in SIS

GST Case	Invoice Type	Template language IS-WEB	Template language code IS-XML
Invoice on Goods	Invoice	India Goods	i1
Credit Note on Goods	Credit Note	India Goods Credit Note	i1
Revised Invoice Goods Debit	Invoice	India Revised Invoice -Goods	i2
Invoice on Services	Invoice	India Services	i3
Credit Note on Services	Credit Note	India Services Credit Note	i3
Revised invoice Service Debit	Invoice	India Revised Invoice -Services	i4
Proforma Goods	Invoice	India Proforma Goods	i5
Proforma Services	Invoice	India Proforma Services	i6

The template code must be sent in the IS-XML input files in the <InvoiceTemplateLanguage> node at the Invoice Header Level:

```

<Invoice>
  <InvoiceHeader>
    <InvoiceNumber>308589851</InvoiceNumber>
    <InvoiceDate>2021-03-12</InvoiceDate>
    <InvoiceType>Invoice</InvoiceType>
    <ChargeCategory>ATC</ChargeCategory>
    <SellerOrganization>
      <OrganizationID>E71</OrganizationID>
      <OrganizationDesignator>XB</OrganizationDesignator>
      <LocationID>195</LocationID>
    </SellerOrganization>
    <BuyerOrganization>
      <OrganizationID>160</OrganizationID>
      <OrganizationDesignator>CX</OrganizationDesignator>
      <LocationID>11</LocationID>
    </BuyerOrganization>
    <PaymentTerms>
      <CurrencyCode>INR</CurrencyCode>
      <SettlementMethod>B</SettlementMethod>
    </PaymentTerms>
    <ISDetails>
      <DigitalSignatureFlag>Y</DigitalSignatureFlag>
    </ISDetails>
    <Attachment>
      <AttachmentIndicatorOriginal>Y</AttachmentIndicatorOriginal>
    </Attachment>
    <InvoiceTemplateLanguage>I3</InvoiceTemplateLanguage>
  </InvoiceHeader>
  
```

Create Miscellaneous Invoice

Invoice Header

Billed Member: P.O. Number: Settlement Method: Add/Deduct Charge: Digital Signature: Y: Yes

Invoice Number: Billing Member's Location ID: Invoice Date: 14-Aug-17: Billing Member's Location ID: Charge Category: Please Select: Location (Airport/City Code): Contact of Billed Member: VAT Amount: Total Amount in Clearance Currency: Exchange Rate: 0.00000: Invoice Template Language: English, Spanish, French, Miscellaneous Tax Invoice, Miscellaneous Proforma Invoice, India Revised Invoice - Goods, India Services, Misc invoice with GST labels, India Revised Invoice - Services, India Proforma Goods, India Proforma Services, India Goods

Original Invoice: Rejection Invoice: Correspondence Invoice:

Notes: Note Description: Additional Details: Additional Details Description:

Save Invoice Header



Legal text on Invoices

Content written in the **Invoice Footer** will be visible on the invoice when it is generated. The text will appear in all the invoices, unless overwritten by the Invoice data supplied in your IS-XML/IS-IDEC file or by the details configured at each Location ID.

Member Profile

Manage Member

- Member Details
- Locations
- Contacts
- e-Billing**
- Passenger
- Cargo
- Miscellaneous
- UATP
- ICH
- ACH

Legal Services

Digital Signature Application Service: Activated	Digital Signature Verification Service: Activated	Receivable Invoices DS to be applied for; CANADA <input type="text"/> Add/Edit	Payable invoices DS to be applied for; CANADA <input type="text"/> Add/Edit
--	---	--	---

Manage General Terms Documents

[Upload General Terms Document](#)

Default Invoice Footer Text

The below text will appear on all invoices unless overridden by the Invoice data supplied in IS format or by the details in the Location tab:

Queries related to this invoice can be raised via the IATA Customer Portal at www.iata.org/cs

[Edit..](#)



SIS Contact Management



Contact Management

SIS contacts are email addresses that are assigned to receive important and timely automated email alerts for SIS processing and informational activities, such as:

- Tax Related Reports by Email for Miscellaneous Invoices
- Availability of SIS Output Files & Reports for Member / Contact Reference Data
- Alerts for Timely Action on Actionable Invoices
- Clearing House (ICH) advice and clearance notifications

Contact Management – Manage Contacts

Manage Member

Member Details | Locations | **Contacts**

Search Existing Contacts

First Name: Last Name: Email Id:

Actions	First Name	Last Name	Email ID	Staff
<input type="button" value="x"/>	test	contact	test@test.com	

Page 1 of 1 | 5 | View 1 - 1 of 1

* Email Address: Salutation:

Position/Title: Division:

All Contact Assignments

Search Criteria

Group: Subgroup: Type:

Open Invoices Contact	MISC-Correspondence Contact	MISC-Correspondence Expiry Contact	MISC-Tax Related Contact	MISC-Dispute Contact
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Finding contacts for other SIS participants

The SIS Member/Contact Report can be generated from SIS at any time with other SIS members' Contacts and Reference Data

[Home](#) >> [Reports](#) >> [Member/Contact Report](#)

Member and Contact Report

Query and Download

Report Criteria

Member Details Contact Details

Member Details

Member Name

Country

ACH Members ICH Members Dual Members Non-CH Members IATA Members

Display Options

Available Fields		Selected Fields
Member Prefix	>	
Member Designator	>>	
Member Commercial Name	<	
Member Legal Name	<<	
IS Membership Status		
IATA Membership Status		
PAX Prime IS-IDEC Cert. S		
PAX PrimeIS-IDEC Migrate		
PAX Prime IS-XML Cert. St		
PAX Prime IS-XML Migrate		

Sort On	Sort Order
No records to view	

Complete Contacts CSV file

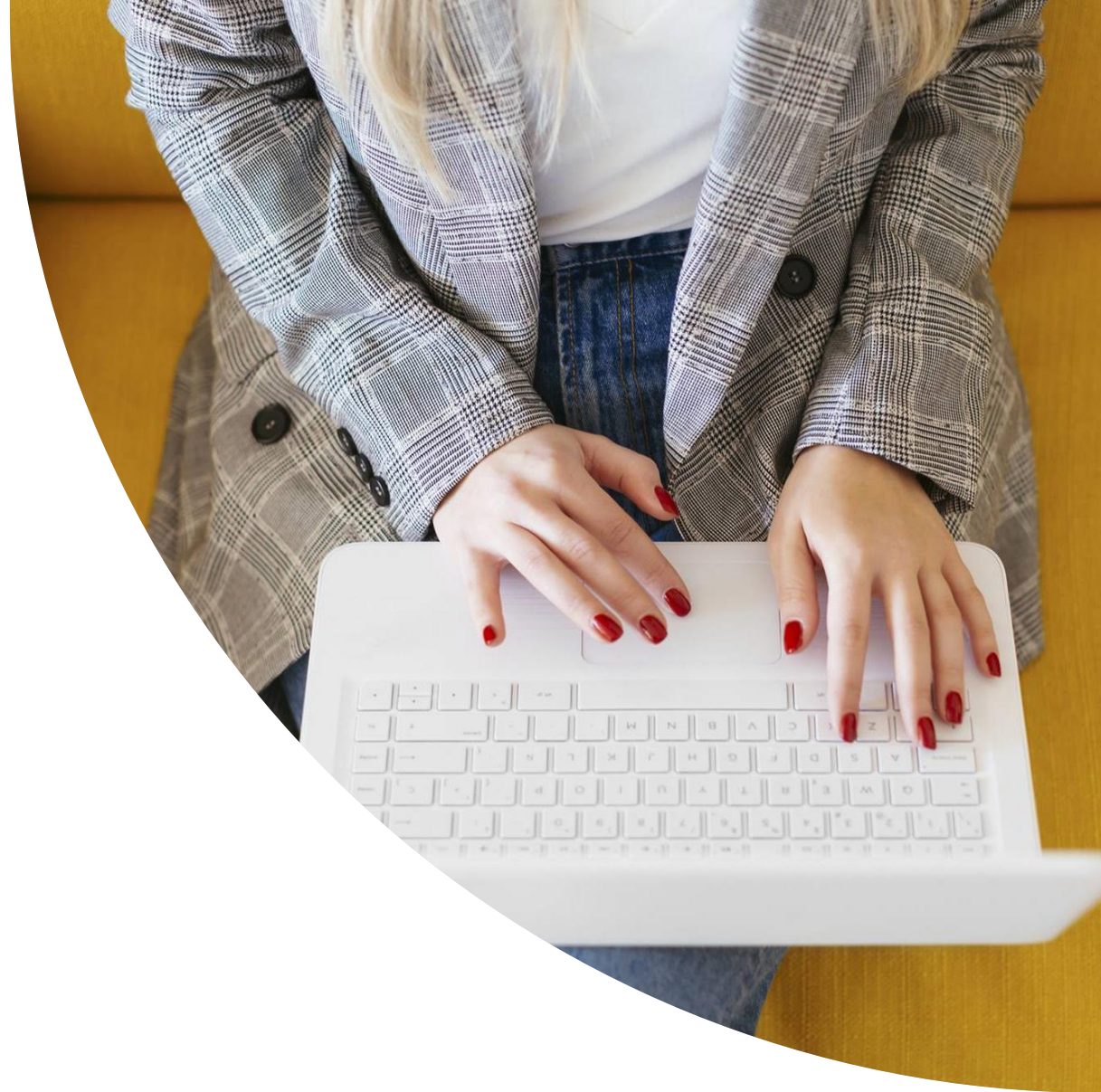
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Member Prefix	Member Designator	Member Legal Name	Member Commercial Name	Email Address	Staff ID	Salutation	First Name	Last Name	Position / Title	Division	Department	Address Line 1	Address Line 2	Address L	City N
1																
2																
3																
4										Managing Direc	Cargo Mat	CARGO REVEN				
5										SR Analyst	Revenue	MISC				
6											Interline	Cargo				
7										ICH Processing-	Finance	Corporate Rec				
8										Lead Function M	RA-Vendo	Passenger Int				
9										Sr. Specialist	Revenue	MISC				
10																
11										Manager Sr.Rev	Revenue	Manager Sr.Re				
12										Analyst	Accountin	Cargo				
13										Director						
14																
15										Specialist	Revenue	MISC				
16																
17																
18																
19										Treasury & Finance Manager						
20										ct						
21										Supervisor	Revenue Accounting					
22																
23											ATG					
24										General Manag	Revenue Accounting					
25																



Do you know?

Who is currently managing / updating your organization's Reference Data and Contacts in SIS?

1. My Manager
2. My SIS Super-User
3. Me



Things to Remember!

- Reference Data must be regularly updated in SIS to maintain legal invoice compliance.
- It is very important for Contacts to be regularly maintained for SIS member accounts to receive important email alerts that support compliance efforts.
- Member / Contact Reports are available to download from SIS.
- Only SIS "Super-Users" (or users with the appropriate permissions) can manage Reference and Contact Data in SIS.



SIS e-Invoicing Compliance and Certification



PwC Compliance Documentation

SIS [Bulletin Issue 11/2020](#) sent on 26th October 2020, SIS has maintained E-Invoicing Legal Compliance **Recertification by PwC** in 44 countries.

Upon request to the SIS Operations Team via the [IATA Customer Portal](#), the following important documents can be made available:

- comfort letter;
- compliance matrix;
- country-specific notes.

Due to confidentiality requirements, access to these documents will be restricted to members that have signed the [Release Letter](#). If you are interested in receiving these documents, please return the signed [Release Letter](#) to SIS Operations via the [IATA Customer Portal](#).

(case subject line should be *"Legal Compliance Release Letter – [your company's name]"*).

All SIS Documentation on our Website!

1. www.iata.org/SIS
2. **'SIS For Airlines'** *or*
'SIS For Suppliers'
3. **'Documents'** Tab

www.iata.org/cs to contact us!

SIS for Airlines & Intermodal



Joining Simplified Invoicing and Settlement (SIS) instantly connects you with more than 420 airlines and intermodal entities exchanging interline billing data electronically. SIS eliminates the paper from the interline billing and settlement processes increasing efficiency and reducing costs; it enables processing automation which helps reduce billing duplication and simplifies reconciliation.

[JOIN SIS](#) | [SUPPORT](#) | **[DOCUMENTS](#)** | [GLOSSARY](#) | [FAQS](#) | [WEBINARS](#) | [REJECTIONS](#) | [MEDIA](#)

Integrated Settlement Participation Guide (ISPG)

The ISPG contains all information and specification needed in order to fully implement Integrated Settlement (IS). This document is revised from time to time as needed.

- [Complete ISPG package v4.2.0.0 \(zip\)](#)
- [Complete ISPG package v4.2.0.0 \(zip\) with tracked changes](#)

IS-IDEC Record Structure

- [Passenger Record Structure v4.2.0.0 \(zip\)](#)
- [Cargo Record Structure v4.2.0.0 \(zip\)](#)

IS-XML Record Structure

- [IS-XML Invoice Standard v4.2.0.0 \(zip\)](#)

Sample Files

- [Passenger \(zip\)](#)
- [Miscellaneous \(zip\)](#)

Supporting Attachments

- [Supporting Attachments \(zip\)](#)

Q&A

Post in Q&A box