



SIS – Simplified Invoicing and Settlement

India GST SIS E-Invoicing Guideline

Sep 2017

Version No: 1.0

DISCLAIMER:

This document is not intended and may not be considered as a legal opinion and it is provided for information only. The Participants to the Simplified Invoicing and Settlement (SIS) shall duly assess their own compliance obligations with regard to electronic invoicing, digital signature and archiving, arising in India or other jurisdictions at any time. IATA takes no responsibility for the compliance of the SIS solution with any specific commercial, tax or accounting rules that may apply to the data and the documents created, transferred or stored by the SIS Participants using the solution.

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1 Introduction

The SIS platform has been enhanced to support the new requirements applicable to documents issued under the GST regime, specifically on mandatory invoice content and digital signature.

To issue GST compliant invoices, the SIS Participants are invited to take the following actions:

- Maintain multiple GST Identification Numbers (GSTIN) using different Location IDs;
- Select relevant layouts (language templates), depending on the types of documents issued under the GST regime – e.g. tax invoice, credit and debit note, as well as revised tax invoices
- Activate the TrustWeaver digital signature, applicable on the PDF file.

2 Overview of India GST regime and new invoicing obligations

Starting to 1st of July 2017, a comprehensive Goods and Services Tax (GST) replaced the multitude of indirect taxes formerly applicable in India.¹

A dual model has been adopted, whereby the taxes are levied by the central and State governments as follow:

- Transactions made within a state will be levied with Central GST (CGST) by the central government and state GST (SGST) by the government of that state, on a common taxable base.
- On inter-state transactions and imported goods or services, an Integrated GST (IGST) is levied by the central government.

The turnover threshold for GST registration is INR 2 million. Businesses exceeding the threshold must get registered separately in each state or Union Territory from where they perform taxable supplies. Separate GST registrations can also be granted in case of multiple business verticals (offices) located within the same State.

The multiplication of the GST registrations may also result from businesses' efforts to optimize their input GST refund, given that the GST credit mechanism is managed through separate pools for the three different types of GST in each State – i.e.

¹ Indian GST system was introduced via the following acts:
– The Central Goods and Services Tax (CGST) Act, 2017;
– The Integrated Goods and Services Tax Act, 2017;
– The Union Territory Goods and Services Tax Act, 2017; and
– The Goods and Services Tax (compensation to states) Act, 2017.

For details, please refer to the official website of the Central Board of Excise and Customs at:
<http://www.cbec.gov.in/htdocs-cbec/gst/index>

- Input CGST – offset against output CGST and IGST;
- Input SGST – offset against output SGST and IGST;
- Input IGST – offset against output IGST, CGST and GST.

The buyer's eligibility to input tax credit is subject, among others, to:

- a) The successful matching of the invoice details submitted by both parties, while filing GST returns, on the tax administration web platform. Unlike the Service Tax regime, under the GST the taxpayers are required to submit transaction level details. In case of mismatch the input tax credit is likely to be denied, leading to additional tax cost for the buyer,

and

- b) The issuance of valid tax invoices, as defined in the CBEC rules on the "Tax Invoices, Credit and Debit Memos"².

In a nutshell, invoices issued under the GST regime must contain the following particulars:

- Name and address of Supplier
- GST registration number of Supplier
 - GSTIN Format: 22 AAAAA0000A 1 Z 5, where
 - •22 = State code
 - •AAAAA0000A = PAN
 - •1 = Entity number of the same PAN holder in a state
 - •Z = Default value
 - •5 = Check sum digit
- Invoice serial number - The serial number should be consecutive. Multiple invoice series are permitted. Further use of alphabets or numerals or special characters, hyphen or dash and slash symbolized as "-" and "/" respectively, and any combination thereof is permitted under the Indian law **nevertheless please note that SIS invoice number must be 10AN long max and special characters aren't authorized**. The invoice serial number should be unique for a financial year. The serial number should not exceed sixteen characters. The serial number of invoices issued during a tax period should be uploaded electronically through the GST Common Portal in Form GSTR-1.
- Date of the Invoice;
- Name, address and GSTIN / UIN of the recipient, if registered;
- HSN code of goods and services;
- Description of goods or services;
- Quantity in case of goods and unit or Unique Quantity Code thereof;

² <http://www.cbec.gov.in/resources/htdocs-cbec/gst/invoice-gst-rules17052017.pdf;jsessionid=449AE2F0BF951A3BF033865E9A95B688>

- Total Value of goods or services;
- Taxable value of goods or services considering discount or abatement
- Rate of tax (CGST, SGST / UTGST or IGST);
- Amount of tax charged in respect of taxable goods or services;
- Place of supply along with the name of State, in case of a supply in the course of inter-state trade or commerce;
- Place of delivery where the same is different from place of supply;
- Whether the tax is payable on reverse charge;
- The word "Revised Invoice" or "Supplementary Invoice", where applicable, along with the date and invoice number of the original invoice;
- Signature or Digital signature of the supplier or his authorized representative.

3 Manage GST Identification Numbers (GSTIN)

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.

3.1 Maintain GSTINs by Location ID

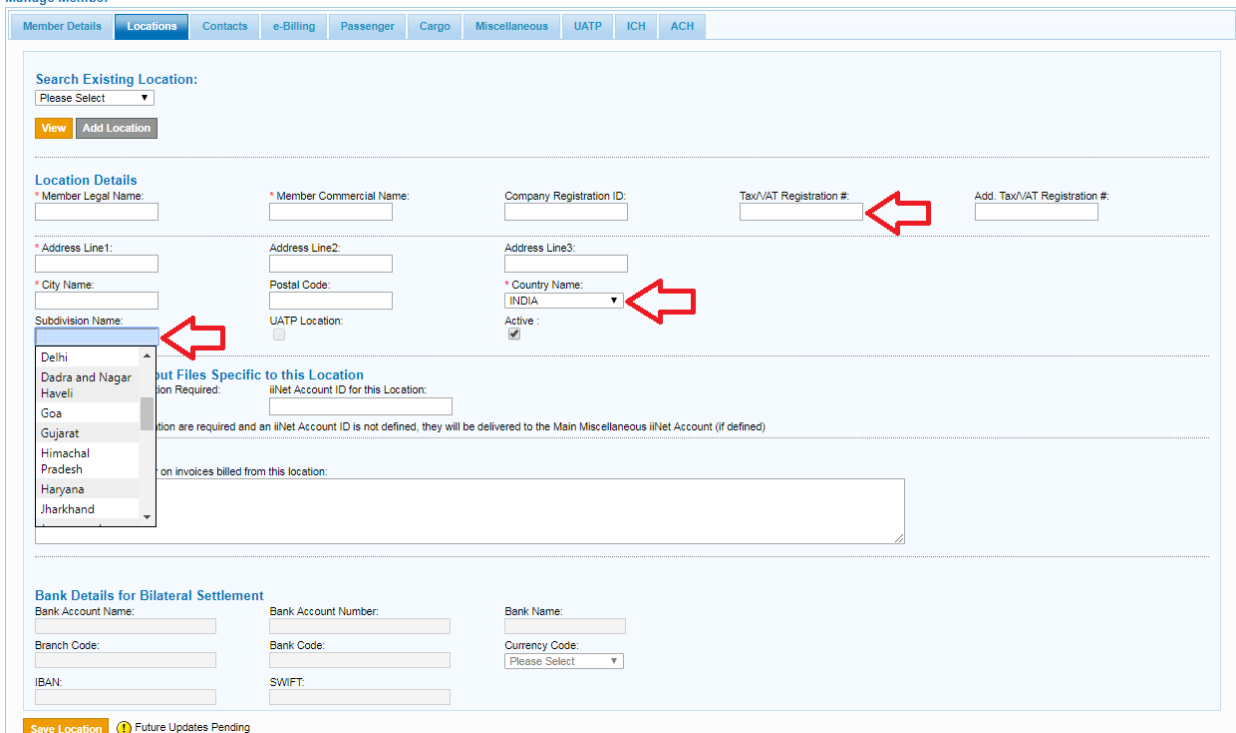
Please follow the steps below:

- Define location IDs for each Indian state as required through IS-WEB, and
- Maintain the corresponding GSTIN in the "Tax/VAT Registration #".

➤ Profile and User Management → Manage Member Profile

Member Profile

Manage Member



Location Details

* Member Legal Name: * Member Commercial Name: Company Registration ID: Tax/VAT Registration #: Add. Tax/VAT Registration #:

* Address Line1: Address Line2: Address Line3:

* City Name: Postal Code: * Country Name:

Subdivision Name: UATP Location:

Bank Details for Bilateral Settlement

Bank Account Name: Bank Account Number: Bank Name:

Branch Code: Bank Code: Currency Code:

IBAN: SWIFT:

Save Location (Future Updates Pending)

The drop-down list of the Indian states and territories has been updated, to reflect the latest name changes – please refer to [Appendix 1](#) for the full list.

3.2 Select Location IDs for invoicing

All Billing and Billed Members' Location IDs defined in SIS are accessible and can be selected via IS-WEB, upon document creation:

- *Miscellaneous → Receivables → Create Invoice (or Credit Note) → 'Invoice Header' section → 'Billing Member's Location ID' dropdown box*

* Billed Member: XB-A60-IATA GENEVA (EUR)	* Invoice Number: <input type="text"/>	* Invoice Date: 29-Jun-17	* Charge Category: Please Select
P.O. Number: <input type="text"/>	* Billing Member's Location ID: Main-MONTREAL-CA-US	* Billed Member's Location ID: Main-GENEVA 15 Airport-	Contact of Billing Member: <input type="text"/>
* Settlement Method: ICH	* Billing Year/Month/Period: 2017-Jun-4	* Currency of Billing: USD-US Dollar	Tax Amount: <input type="text"/>
Add/Deduct Charge: <input type="text"/>	Total Amount in Billing Currency: 0.000	* Currency of Clearance: USD	* Exchange Rate: 1.00000
Digital Signature: Y: Yes	CH Agreement Indicator: <input type="text"/>	CH Due Date: DD-MMM-YY	Invoice Template Language: <input type="text"/>
Original Invoice: <input checked="" type="radio"/>	Rejection Invoice: <input type="radio"/>	Correspondence Invoice: <input type="radio"/>	
Notes			
Note: <input type="text"/>	Note Description: <input type="text"/>		
<hr/>			
Additional Details: <input type="text"/>	Additional Details Description: <input type="text"/>		
<input type="button" value="Save Invoice Header"/>			

The defined Location IDs can also be used in the IS-XML input file:

```

<SellerOrganization>
  <OrganizationID>A89</OrganizationID>
  <LocationID>10</LocationID>
</SellerOrganization>
<BuyerOrganization>
  <OrganizationID>A60</OrganizationID>
  <LocationID>15</LocationID>
</BuyerOrganization>
    
```


3.3 Monitor updates for Location IDs and GSTINs

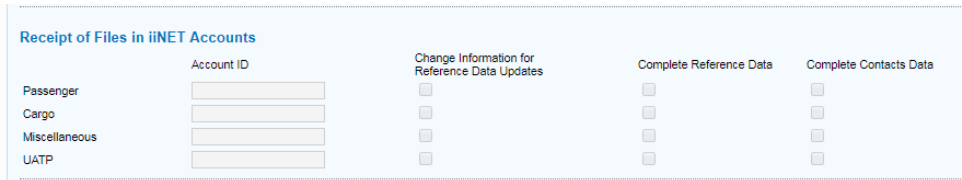
Upon request, SIS provides weekly files in CSV format with the most updated Location ID and tax registration data of all Participants.

The Members' Reference Data is provided in two different types of files:

- **Change Information for Reference Data Updates** – provides only information about incremental changes in Reference Status Updates Data as at the start of a Billing Period; and
- **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).

SIS Participants wishing to receive these files must indicate the file type at:

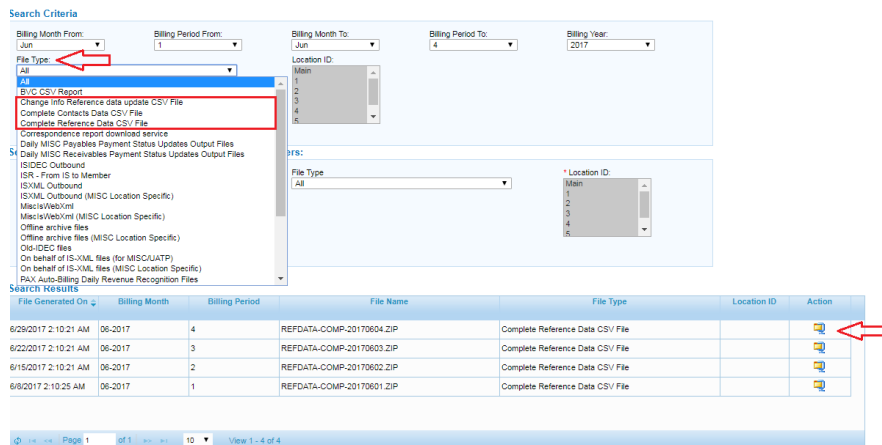
➤ *Profile and User Management* → *Manage Member Profile* → *'e-Billing'* tab.







	Account ID	Change Information for Reference Data Updates	Complete Reference Data	Complete Contacts Data
Passenger	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cargo	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UATP	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

To receive these files through iINET, the SIS Participants need to maintain their iINET Account in Member Profile. Once this option is set, the files can be downloaded via:

➤ *IS-WEB: General* → *File Management* → *Download File*



File Generated	Billing Month	Billing Period	File Name	File Type	Location ID	Action
6/29/2017 2:10:21 AM	06-2017	4	REFDATA-COMP-20170604.ZIP	Complete Reference Data CSV File		
6/22/2017 2:10:21 AM	06-2017	3	REFDATA-COMP-20170603.ZIP	Complete Reference Data CSV File		
6/15/2017 2:10:21 AM	06-2017	2	REFDATA-COMP-20170602.ZIP	Complete Reference Data CSV File		
6/8/2017 2:10:25 AM	06-2017	1	REFDATA-COMP-20170601.ZIP	Complete Reference Data CSV File		

4 Digital Signature

Under the Indian GST rules, the “signature or 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 SIS platform uses the TrustWeaver-Signing (issuing & validation) solution for India. The application of this digital signature is made available to the SIS Participants as an optional service.

4.1 Digital Signature Provider

TrustWeaver holds a valid certificate from e-Mudhra CA licensed in India by the Controller of CAs. Please refer to the details below:

From	To	Certification Authority
INDIA (IN)	INDIA (IN)	India - e-Mudhra Sub CA Class 2 for Document Signer 2014

Integrity and authenticity	Required. The only method for ensuring the integrity and authenticity of e-invoices envisaged by legislation is to apply and digital signature in line with the Indian IT Act.	Features below meet requirements for a digital signature.	Remarks
Certificates and Certification Authorities	Local Class 2 or 3 certificate.	Signing certificate	Common Name (CN) = DS TRUSTWEAVER AB 3 Certificate Serial Number = CF5BA6
		Issuing Certification Authority (CA)	e-Mudhra Sub CA Class 2 for Document Signer 2014
		Certificate Policy (CP)	http://www.e-mudhra.com/repository/cps/e-Mudhra_CPS.pdf
		Associated Certification Practice Statement (CPS)	http://www.e-mudhra.com/repository/cps/e-Mudhra_CPS.pdf
Automated signing process	No explicit requirements.	Compliant security practices description and references	Operations are ensured in accordance with the applicable Certificate Policy and/or Certification Practice Statement. The private key is protected in accordance with the CA's instructions and used in a continuously monitored automated process in a secure data center.
		Signing policy	TrustWeaver Signing Policy (Unique identifier: 1.2.752.76.1.199.699.1.2)
Time-stamping of signature	No explicit requirements.	Time-stamping policy	TrustWeaver Time-Stamping Policy (Unique identifier: 1.2.752.76.1.199.699.1.1)

TrustWeaver-Signing™ (issuing & validation) solution is in line with the signature validation modalities described in the instructions issued by the Central Board of Excise and Customs of the Department of Revenue of the Indian Ministry of Finance to the Commissioners of Central Excise and Service Tax on July 6th, 2015.³

³ "Instructions regarding maintenance of Records in Electronic Form and authentication of records by Digital Signature-manner of verification-reg."

<http://www.cbec.gov.in/htdocs-servicetax/st-circulars/st-circulars-2015/ins-digital-signature-eng>

The common practice in India is to validate the PDF e-invoice signatures with Adobe Reader. The PDF/CAAdES-EPES created with TrustWeaver-Signing™ can be validated by Adobe Reader.

Signing XML files is not allowed under the current Indian legislation

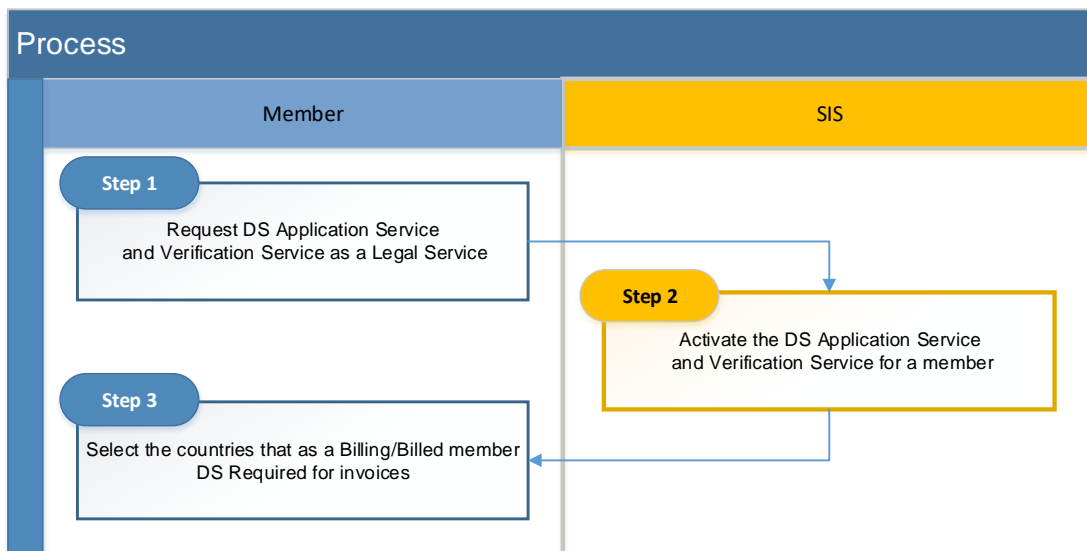
Please be aware that the signed PDF e-invoice is unique and will be considered the original and the digital signature will guarantee that the data is identical for all parties. Currently, no distinction is made on the PDF files between original, duplicate or triplicate.⁴ Such distinction does not seem relevant for electronic invoices.

4.2 Cost of Digital Signature

Digital signature will be recharged to the member at the current SIS pricing, despite the cost for India invoices Digital Signature being comparatively higher to other existing countries. SIS Operations team will review the prices on a yearly basis.

4.3 Apply for Digital Signature as an optional service in SIS

To benefit from Digital Signature Application Service and Digital Signature Verification service in SIS, the Participants shall follow the process described below:



⁴ The following requirement refers to the manner of issuing tax invoices.

In case of supply of goods, the invoice must be prepared in triplicate as follows:

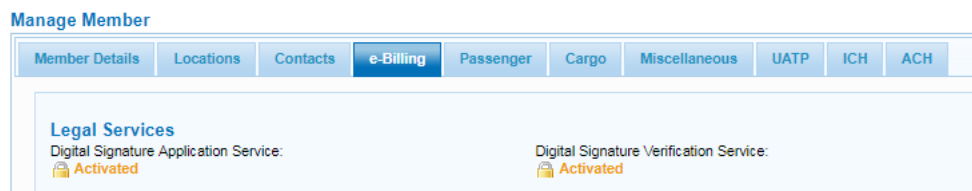
- The original copy being marked as ORIGINAL FOR RECIPIENT;
- The duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
- The triplicate copy being marked as TRIPPLICATE FOR SUPPLIER.

In case of supply of services, the invoice must be prepared in duplicate as follows:

- The original copy being marked as ORIGINAL FOR RECIPIENT;
- The duplicate copy being marked as DUPLICATE FOR SUPPLIER.

Step 1) Please fill in the form under "[Attachment B – Service and additional service options](#)", and attach it to your request via www.iata.org/cs in category of Airline participation.

Step 2) Upon completion of step 1 above, SIS Ops team will activate the Digital Signature Application service and the Digital Signature Verification service in the Member Profile:



Step 3) SIS Participants must update their Member profile, to select the correct country and set up the digital signature flag. Please refer to [Appendix 2](#) for details.

5 Legal e-Archiving

5.1 Legal e-Archiving Provider

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. This allows the SIS Participants to store their invoices and other related information for a longer period (i.e. 10 years).

Note: Legal Archiving needs to be subscribed to and activated before invoice creation. The current service will not archive invoices that were created/received in SIS before the activation of the Legal Archiving Service.

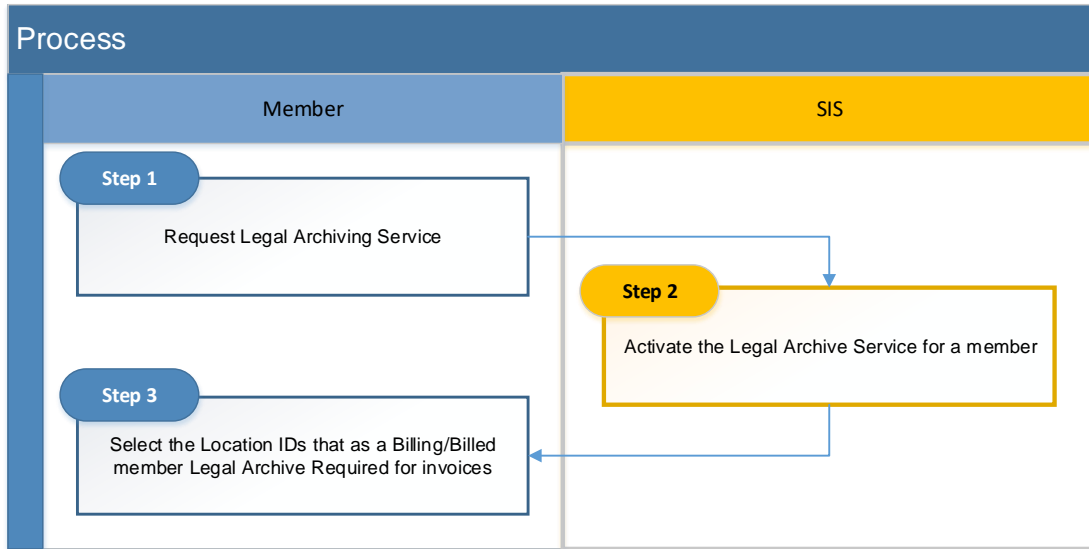
5.2 Cost of Legal Archiving

The "Legal Archiving" service is charged per SIS invoice.

To check the applicable rates, Participants may refer to "[Attachment A – Pricing Schedule](#)".

5.3 Apply for Legal Archiving as an optional service in SIS

To benefit from Legal e-Archiving service, please follow the process described below:



Step 1) Please fill in the form under "[Attachment B – Service and additional service options](#)", and attach it to your request via www.iata.org/cs in category of Airline participation.

Step 2) Upon completion of step 1 above, SIS Ops team will activate the Legal Archiving service in the Member Profile.

Legal Archiving
 Legal Archiving Service: 🚫 Not Activated

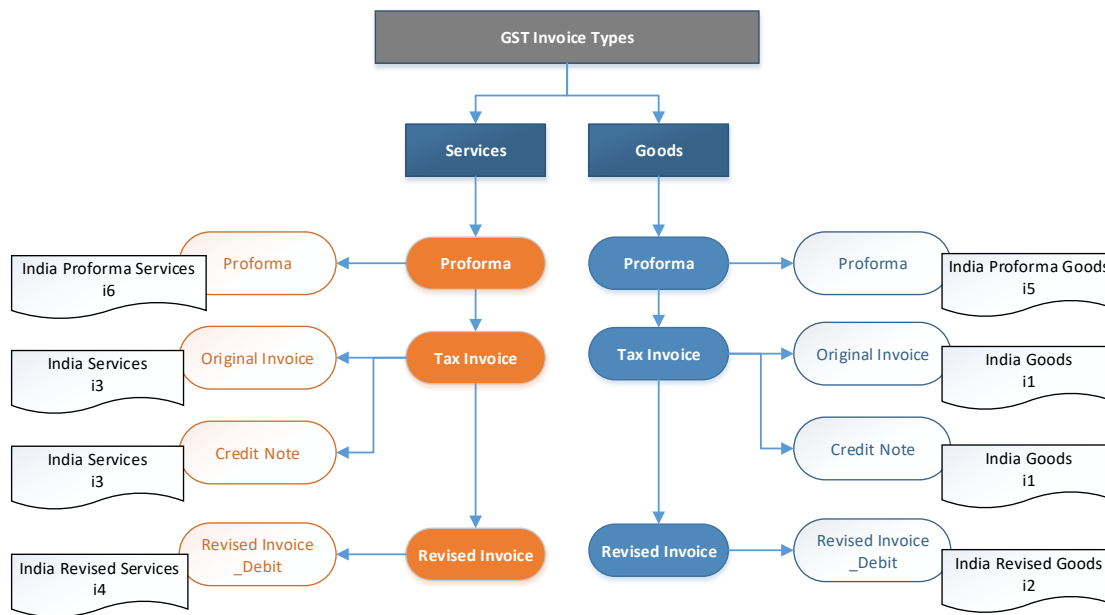
<input type="checkbox"/> Legal Archiving Required for PAX Receivables Invoices:	<input type="checkbox"/> Legal Archiving Required for PAX Payables Invoices:	<input type="checkbox"/> Legal Archiving Required for CGO Receivables Invoices:	<input type="checkbox"/> Legal Archiving Required for CGO Payables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

[MISC Receivables Archiving Required for Locations](#) [MISC Payables Archiving Required for Locations](#)

Step 3) Once the Legal Archive services are activated in the Member Profile, it is necessary to define all or some of the Location IDs for which Legal Archiving is required. (Please refer to [Appendix 3](#) for Legal Archiving setup details)

6 Language Templates

New PDF templates are now available for the issuance of documents under the GST regime. Separate sets of templates were created to accommodate the distinctions between supply of goods vs. supply of services.



- **Proforma** - 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.
The pro forma invoice is not a legal invoice and is not a request for payment.
- **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.
 - The goods/ services are found to be deficient.

The layouts were adapted to support the new GST particulars - i.e.

- a) Changes to "static" text:
 - Title – "Tax Invoice" and "Revised Invoice".
 - Supplier and customer tax registration – "GSTIN/UIN";
 - "VAT" column – designated as "GST";
 - "VAT breakdown" – reads "GST breakdown";

- New column was introduced at item level for the HSN⁵;
 - “Quantity” and UQC (Unique Quantity Code) for goods and “Unit” for services.
- b) A dedicated field is available for the serial number (tax invoice number), if different from the document number.
- c) The tax catalogue has been updated to cover Indian GST, TDS and cess:

Tax Type	TaxSubType	Additional TAX Subtype
VAT	- VAT	- IGST
	- GST	- CGST
	- QST	- SGST
	- HST	- UTGST
	- State	- CGSTANDSGST (*)
	- Federal	- CGSTANDUTGST (*)
	- IVA	
TAX	- CONCESSION	
	- CONSUMPTION	
	- TURNOVER	
	- WITHHOLDING	- TDS (**)
	- PST	- cess (***)
	- SALES	- SERVICETAX
	- STATE	
	- CITY	
	- AIRPORT	
	- STAMPDUTY	
	- SERVICETAX	

(*) Created to allow for the presentation of both GST components on the same line.

(**) TDS stands for Tax Deducted at Source, which is the official name of the India income tax withholding.

(**) cess – taxes levied in India to raise funds for specific financing reasons. Certain cesses still apply under the GST regime.

- d) The place of supply and the reference to reverse charge must be populated as free texts under the GST breakdown section.
- e) The address of delivery – if different from the place of supply – can be populated in the header note section of the invoice.

⁵ The Harmonised System of Nomenclature (HSN) code shall be used for classifying the goods and services under the GST regime.

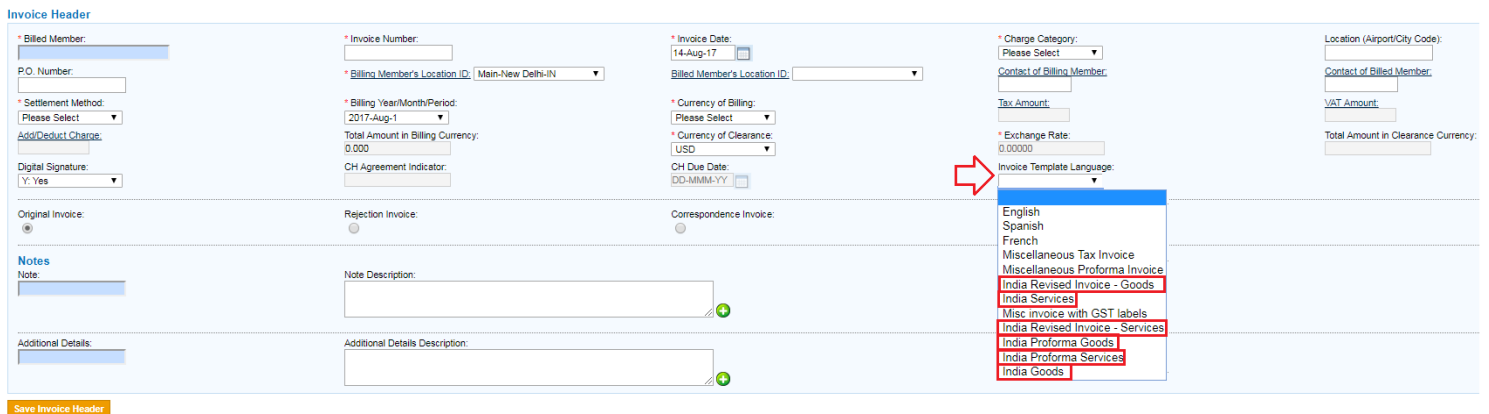
The template language codes are listed below:

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

These templates are accessible and can be selected via IS-WEB:

- *Miscellaneous → Receivables → Create Invoice → 'Invoice Header' section → 'Invoice Template Language' dropdown box*
- *Miscellaneous → Receivables → Create Credit Note → 'Invoice Header' section → 'Invoice Template Language' dropdown box*

Create Miscellaneous Invoice



The templated code must be sent in IS-XML input files by selecting any of defined codes in above table in IS-XML column:

1- India Goods and India Goods - Credit Note

```

</Attachment>
<InvoiceTemplateLanguage>i1</ InvoiceTemplateLanguage>
</InvoiceHeader>

```

2- India Revised Invoice - Goods

```

</Attachment>
<InvoiceTemplateLanguage>i2</ InvoiceTemplateLanguage>
</InvoiceHeader>

```


3- India Services and India Services - Credit Note

</Attachment>

<InvoiceTemplateLanguage>i3</ InvoiceTemplateLanguage>

</InvoiceHeader>

4- India Revised Invoice - Services

</Attachment>

<InvoiceTemplateLanguage>i4</ InvoiceTemplateLanguage>

</InvoiceHeader>

5- India Proforma Goods

</Attachment>

<InvoiceTemplateLanguage>i5</ InvoiceTemplateLanguage>

</InvoiceHeader>

6- India Proforma Services

</Attachment>

<InvoiceTemplateLanguage>i6</ InvoiceTemplateLanguage>

</InvoiceHeader>

6.1 Goods - Tax Invoice

Below is an example of the PDF layout generated with new Template language "India Goods" or Language Code 'i1'.



Tax Invoice

Digitally Signed

Billing Entity Name Airports Authority of India Entity Designator & Num.Code XB-E71 Location ID 19 Contact Person Street Barapani Airport Airport Director Meghalaya Shillong City State Code Meghalaya Zip/Postal Code 793103 Country INDIA GSTIN / UIN # 17AAACA6412D129 Company Registration #				Invoice # Goods01 Date of Invoice 2017-08-14 Month/Year Aug 17 Period 02 Tax Invoice Number Charge Category Engineering Currency of Billing INR Currency of Clearance USD Settlement Method ICH PO Number Location Code MAA Transmitter Code XB-E71 Transmitter Name Airports Authority of India (Airport Charges) Attachments No Line Item Details Yes				Billed Entity Name British Airways Plc Entity Designator & Num.Code BA-125 Location ID 18 Contact Person Street DLF Plaza Towers DLF City Ph-1 Gurgaon 122002 City Haryana State Code Zip/Postal Code Country INDIA GSTIN / UIN # AABCB7987RST001 Company Registration #					
Invoice Data: Customer Number / 01 ; Shipped via / FEDEX ; Shipping Address / 2 Main street Mumbai 4001 ;													
SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Quantity	UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Sales and Purchase		Product1	Landing gears - Test	1	EA	10,000.00	10,000.00	0.00	0.00	900.00	10,900.00
Line Item Sub Total									10,000.00	0.00	0.00	900.00	
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													900.00
Total Invoice Value													10,900.00
Total Due in Currency of Clearance @ Exchange Rate 64.36600													169.34
GST Breakdown		GST Label		GST Text		Taxable Value		GST Rate		GST Amount			
		IGST Standard		Test VAT		5,000.00		18.00%		900.00			
Payment Terms													
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE													

6.2 Goods - Credit Note

A Goods – Credit Note is used as a means of adjusting an original Goods – Tax Invoice already been submitted in SIS, and the following should be ensured:

- ✓ Taxable value in the invoice exceeds actual taxable value;
- ✓ Tax charged in the invoice exceeds actual tax to be paid;
- ✓ Recipient refunds the goods;
- ✓ The values are provided as a negative amount;
- ✓ The value of the field 'InvoiceType' is 'CreditNote' in the IS-XML input file.

Below is an example of the PDF layout generated with new Template language “India Goods” or Language Code ‘i1’.



Credit Note

Digitally Signed

Billing Entity Name Airports Authority of India Entity Designator & Num.Code XB-E71 Location ID 19 Contact Person Street Barapani Airport Airport Director Meghalaya City Shillong State Code Meghalaya Zip/Postal Code 793103 Country INDIA GSTIN / UIN # 17AAACA6412D129 Company Registration #	Credit Note # CrGoods1 Date of Invoice 2017-08-14 Month/Year Aug 17 Period 02 Previous Invoice Number Charge Category Engineering Currency of Billing INR Currency of Clearance USD Settlement Method ICH PO Number Location Code MAA Transmitter Code XB-E71 Transmitter Name Airports Authority of India (Airport Charges) Attachments No Line Item Details No	Billed Entity Name British Airways Plc Entity Designator & Num.Code BA-125 Location ID 18 Contact Person Street DLF Plaza Towers DLF City Ph-1 Gurgaon 122002 City Haryana State Code Zip/Postal Code Country INDIA GSTIN / UIN # AABCB7987RST001 Company Registration #											
Invoice Data: Customer Number / 01 ; Shipped via / FEDEX ; Shipping Address / 2 Main street Mumbai 4001 ;													
SR No	Date of Service	Charge Code	Location Code	HSN	Description	Quantity	UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Sales and Purchase		Product1	Landing gears - Test	1	EA	-1,769.00	-1,769.00	0.00	0.00	318.42	-1,450.58
									Line Item Sub Total	-1,769.00	0.00	0.00	318.42
									Invoice Header Sub Total				
									Total Invoice Base Amount		0.00	0.00	0.00
									Total Invoice Additional Amount				0.00
									Total Invoice Tax Amount				0.00
									Total Invoice GST Amount				318.42
									Total Invoice Value			INR	-1,450.58
									Total Due in Currency of Clearance @ Exchange Rate 64.36600			USD	-22.54
GST Breakdown		GST Label	GST Text		Taxable Value	GST Rate		GST Amount					
		IGST Standard	Test VAT		1,769.00	18.00%		318.42					
Payment Terms													
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE													

6.3 Goods - Revised Invoice - Debit

A Revised Invoice – Debit is used as a means of amending an original Goods – Tax Invoice have already been submitted in SIS, and it may increase the taxable value and/or the GST charged in the original Goods - Tax Invoice. The following should be ensured:

- ✓ The previous (original) invoice number is indicated under “Previous Invoice Number” field;
- ✓ The values are provided as a positive amount;
- ✓ The value of the field ‘InvoiceType’ is ‘Invoice’ in the IS-XML input file.

Below is an example of the PDF layout generated with new Template language “India Reverse Invoice - Goods” or Language Code ‘i2’.



Revised Invoice - Debit

Digitally Signed

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Quantity	UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Sales and Purchase		Product1	Landing gears - Test	1	EA	14,000.00	14,000.00	0.00	0.00	1,800.00	15,800.00
Line Item Sub Total									14,000.00	0.00	0.00	1,800.00	
Invoice Header Sub Total										0.00	0.00	0.00	
Total Invoice Base Amount													14,000.00
Total Invoice Additional Amount													0.00
Total Invoice Tax Amount													0.00
Total Invoice GST Amount													1,800.00
Total Invoice Value													15,800.00
Total Due in Currency of Clearance @ Exchange Rate 64.36600												INR	15,800.00
												USD	245.47
GST Breakdown		GST Label	GST Text		Taxable Value			GST Rate	GST Amount				
		IGST Standard	Test VAT		10,000.00			18.00%	1,800.00				
Payment Terms													
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE													

6.4 Proforma Goods Invoice

Below is an example of the PDF layout generated with new Template language "India Goods" or Language Code 'i5'



Proforma Goods Invoice

Digitally Signed

Billing Entity Name Airports Authority of India Entity Designator & Num.Code XB-E71 Location ID 19 Contact Person Street Barapani Airport Airport Director Meghalaya City Shillong State Code Meghalaya Zip/Postal Code 793103 Country INDIA GSTIN / UIN # 17AAACA6412D129 Company Registration #	Invoice # ProGoods01 Date of Invoice 2017-08-14 Month/Year Aug 17 Period 02 Tax Invoice Number Charge Category Engineering Currency of Billing INR Currency of Clearance USD Settlement Method ICH PO Number Location Code MAA Transmitter Code XB-E71 Transmitter Name Airports Authority of India (Airport Charges) Attachments No Line Item Details Yes	Billed Entity Name British Airways Plc Entity Designator & Num.Code BA-125 Location ID 18 Contact Person Street DLF Plaza Towers DLF City Ph-1 Gurgaon 122002 City Haryana State Code Zip/Postal Code Country INDIA GSTIN / UIN # AABC87987RST001 Company Registration #										
Invoice Data: Customer Number / 01 ; Shipped via / FEDEX ; Shipping Address / 2 Main street Mumbai 4001 ;												
SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Quantity UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to Sales and 2017-08-31	Purchase			Landing gears - Test	1 EA	10,000.00	10,000.00	0.00	0.00	90.00	10,090.00
Line Item Sub Total								10,000.00	0.00	0.00	90.00	
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												90.00
Total Invoice Value												10,090.00
Total Due in Currency of Clearance @ Exchange Rate 64.36600										INR		10,090.00
										USD		156.76
GST Breakdown		GST Label	GST Text		Taxable Value		GST Rate	GST Amount				
		IGST Standard	Test VAT		500.00		18.00%	90.00				
Payment Terms												
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE												

6.5 Services - Tax Invoice

Below is an example of the PDF layout generated with new Template language "India Goods" or Language Code 'i3'.



Tax Invoice

Digitally Signed

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to Runway 2017-08-31	Charges		Service1	Landing Fees - Test	1 EA		17,560.00	17,560.00	0.00	0.00	3,160.80	20,720.80
Line Item Sub Total									17,560.00	0.00	0.00	3,160.80	
Invoice Header Sub Total										0.00	0.00	0.00	
Total Invoice Base Amount													17,560.00
Total Invoice Additional Amount													0.00
Total Invoice Tax Amount													0.00
Total Invoice GST Amount													3,160.80
Total Invoice Value													20,720.80
Total Due in Currency of Clearance @ Exchange Rate 64.36600													321.92
GST Breakdown													
			GST Label	GST Text				Taxable Value	GST Rate	GST Amount			
			IGST Standard	Test VAT				17,560.00	18.00%	3,160.80			
Payment Terms													
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE													

6.6 Services - Credit Note

A Services - Credit Note is used as a means of adjusting an original Services - Tax Invoice which have already been submitted in SIS, and the following should be ensured:

- ✓ Taxable value in the invoice exceeds actual taxable value
- ✓ Tax charged in the invoice exceeds actual tax to be paid
- ✓ Services are found to be deficient
- ✓ The values are provided as a negative amount
- ✓ The value of the field 'InvoiceType' is 'CreditNote' in the IS-XML input file

Below is an example of the PDF layout generated with new Template language "India Goods" or Language Code 'i3'.



Credit Note

Digitally Signed

SR No	Date of Service	Charge Code	Location Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Runway Charges		Service1	Landing Fees - Test	1	EA	-1,691.00	-1,691.00	0.00	0.00	304.38	-1,386.62
Line Item Sub Total									-1,691.00	0.00	0.00	304.38	
Invoice Header Sub Total										0.00	0.00	0.00	
Total Invoice Base Amount													-1,691.00
Total Invoice Additional Amount													0.00
Total Invoice Tax Amount													0.00
Total Invoice GST Amount													304.38
Total Invoice Value											INR		-1,386.62
Total Due in Currency of Clearance @ Exchange Rate 64.36600											USD		-21.54
GST Breakdown			GST Label		GST Text		Taxable Value		GST Rate		GST Amount		
			IGST Standard		Test VAT		1,691.00		18.00%		304.38		
Payment Terms													
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE													

6.7 Services - Revised Invoice - Debit

A Revised Invoice – Debit is used as a means of amending an original Service invoice which have already been submitted in SIS and the following should be ensured:

- ✓ The previous (original) invoice number should be provided
- ✓ The values are provided as a positive amount
- ✓ The value of the field 'InvoiceType' is 'Invoice' in the IS-XML input file

Below is an example of the invoice pdf with new Template language "India Reverse Invoice - Services" or Language Code 'i4'.



Revised Invoice - Debit

Digitally Signed

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to Runway 2017-08-31	Charges		Service1	Landing Fees - Test	1 EA		18,700.00	18,700.00	0.00	0.00	1,800.00	20,500.00
Line Item Sub Total									18,700.00	0.00	0.00	1,800.00	
Invoice Header Sub Total										0.00	0.00	0.00	
Total Invoice Base Amount													18,700.00
Total Invoice Additional Amount													0.00
Total Invoice Tax Amount													0.00
Total Invoice GST Amount													1,800.00
Total Invoice Value													20,500.00
Total Due in Currency of Clearance @ Exchange Rate 64.36600													318.49
GST Breakdown													
			GST Label	GST Text				Taxable Value	GST Rate	GST Amount			
			IGST Standard	Test VAT				10,000.00	18.00%	1,800.00			
Payment Terms													
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE													

6.8 Proforma Service Invoice

Below is an example of the PDF layout generated with new Template language "India Goods" or Language Code 'i6'.



Proforma Service Invoice

Digitally Signed

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to Runway 2017-08-31	Charges		Service1	Landing Fees - Test	1 EA		1,760.00	1,760.00	0.00	0.00	3,160.80	4,920.80
Line Item Sub Total									1,760.00	0.00	0.00	3,160.80	
Invoice Header Sub Total										0.00	0.00	0.00	
Total Invoice Base Amount													1,760.00
Total Invoice Additional Amount													0.00
Total Invoice Tax Amount													0.00
Total Invoice GST Amount													3,160.80
Total Invoice Value													4,920.80
Total Due in Currency of Clearance @ Exchange Rate 64.36600													76.45
INR													
USD													
GST Breakdown		GST Label		GST Text		Taxable Value		GST Rate		GST Amount			
		IGST Standard		Test VAT		17,560.00		18.00%		3,160.80			
Payment Terms													
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE													

7 Appendix 1

7.1 ISO Codes of the Indian subdivisions

Please find below the list of the Indian States and Union Territories, available for the maintenance of the Location ID:

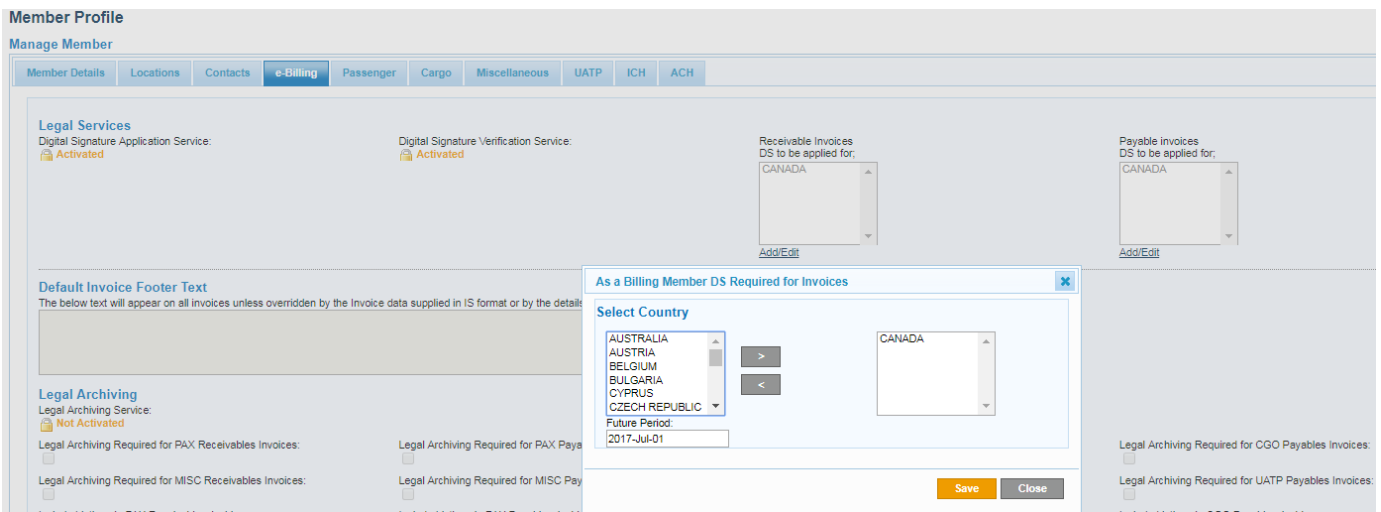
ISO Code	Subdivision name	Subdivision category
IN-AN	Andaman and Nicobar Islands	Union territory
IN-AP	Andhra Pradesh	state
IN-AR	Arunachal Pradesh	state
IN-AS	Assam	state
IN-BR	Bihar	state
IN-CH	Chandigarh	Union territory
IN-CT	Chhattisgarh	state
IN-DD	Daman and Diu	Union territory
IN-DL	Delhi	Union territory
IN-DN	Dadra and Nagar Haveli	Union territory
IN-GA	Goa	state
IN-GJ	Gujarat	state
IN-HP	Himachal Pradesh	state
IN-HR	Haryana	state
IN-JH	Jharkhand	state
IN-JK	Jammu and Kashmir	state
IN-KA	Karnataka	state
IN-KL	Kerala	state
IN-LD	Lakshadweep	Union territory
IN-MH	Maharashtra	state
IN-ML	Meghalaya	state
IN-MN	Manipur	state
IN-MP	Madhya Pradesh	state
IN-MZ	Mizoram	state
IN-NL	Nagaland	state
IN-OR	Odisha	state
IN-PB	Punjab	state
IN-PY	Puducherry	Union territory
IN-RJ	Rajasthan	state
IN-SK	Sikkim	state
IN-TG	Telangana	state
IN-TN	Tamil Nadu	state
IN-TR	Tripura	state
IN-UP	Uttar Pradesh	state
IN-UT	Uttarakhand	state
IN-WB	West Bengal	state

8 Appendix 2

8.1 SIS Member Profile Setup for Digital Signature as per country

The countries relevant for digital signature – that is the countries where the compliance obligations arise either for the billing member or the billed member or both – can be selected as indicated below.

IS-WEB: *Profile and User Management* → *Manage Member Profile* → *'e-Billing' Tab* → *'Add/Edit' link under 'Receivable or Payable Invoices DS to be applied for' sections.*



The screenshot displays the 'Member Profile' interface, specifically the 'e-Billing' tab. A modal window titled 'As a Billing Member DS Required for Invoices' is open, showing a 'Select Country' list with 'CANADA' selected. The background shows 'Legal Services' and 'Legal Archiving' sections.

8.2 Select Digital Signature for an invoice

The Digital Signature flag can be set at a global level (Main Location), as well as at individual Location level (different Location IDs) within the Member Profile. This information can be overridden at individual invoice level by setting the Digital Signature Flag in the "IS Format input data" to either Yes or No.

The Member profile allows the participant to select the countries for which digital signature services need to be considered, out of the available list of countries supported by the Digital Signature Service provider. Since there are multiple parameters that control the Digital signature process, the table below provides clarity on the behaviour of the IS system in case of different billing scenario both from a billing and billed entity point of view:

Digital Signature Flag on the Invoice	Billing Entity		Billed Entity	
	Member profile setup	Process done by IS	Member profile setup	Process done by IS
Digital Invoice Flag = "Y"	DS services not required	Non correctable validation error	DS services not required	No Digital Signature applied
	DS services required and a list of countries specified for which DS needs to be applied.	Digital Signature to be applied if the country of the Billing Entity or Billed Entity or both, as specified on the Invoice, is present in the list of countries supported by the Digital Signature Service provider. Validation Error if both Billed and Billing country is not supported by the Digital Signature Service provider for DS	DS services required and a list of countries specified for which DS needs to be applied.	Digital Signature to be applied if the country of the Billing Entity or Billed Entity or both, as specified on the Invoice, is present in the list of countries in the DS required block of Member Profile Same logic even for DS verification
Digital Invoice Flag = "N"	DS services not required	No Digital Signature applied	DS services not required	No Digital Signature applied
	DS services required and a list of countries specified for which DS needs to be applied.	No Digital Signature applied	DS services required and a list of countries specified for which DS needs to be applied.	Digital Signature to be applied depending on the Billing and Billed Entity country codes matching the list of countries in the DS required block Same logic for DS Verification process
Digital Invoice flag = "D"	DS services not required	No Digital Signature applied	DS services not required	No Digital Signature applied
	DS services required and a list of countries specified for which DS needs to be applied.	Digital Signature to be applied if the country of the Billing Entity or Billed Entity or both, as specified on the Invoice, is present in the list of countries in the DS required block of Member Profile	DS services required and a list of countries specified for which DS needs to be applied.	Digital Signature to be applied if the country of the Billing Entity or Billed Entity or both, as specified on the Invoice, is present in the list of countries in the DS required block of Member Profile Same logic for DS Verification process

a) Digital signature option can be selected at individual invoice level through IS-WEB:

- *Miscellaneous → Receivables → Create Invoice → 'Invoice Header' section → 'Digital Signature' dropdown box*
- *Miscellaneous → Receivables → Create Credit Note → 'Invoice Header' section → 'Digital Signature' dropdown box*

Home >> Miscellaneous >> Receivables >> Create Invoice

Create Miscellaneous Invoice



Invoice Header

* Billed Member: <input type="text"/>	* Invoice Number: <input type="text"/>	* Invoice Date: 29-Jun-17 <input type="text"/>	* Charge Category: Please Select <input type="text"/>	Location (Airport/City Code): <input type="text"/>
P.O. Number: <input type="text"/>	* Billing Member's Location ID: Main-MONTREAL-CA-USF <input type="text"/>	Billed Member's Location ID: <input type="text"/>	Contact of Billing Member: <input type="text"/>	Contact of Billed Member: <input type="text"/>
* Settlement Method: Please Select <input type="text"/>	* Billing Year/Month/Period: 2017-Jun-4 <input type="text"/>	* Currency of Billing: USD-US Dollar <input type="text"/>	Tax Amount: <input type="text"/>	VAT Amount: <input type="text"/>
Add/Deduct Charge: <input type="text"/>	Total Amount in Billing Currency: 0.000 <input type="text"/>	* Currency of Clearance: USD <input type="text"/>	* Exchange Rate: 1.00000 <input type="text"/>	Total Amount in Clearance Currency: <input type="text"/>
Digital Signature: Y: Yes <input type="text"/> ← N: No <input type="text"/> D: Default <input type="text"/>	CH Agreement Indicator: <input type="text"/>	CH Due Date: DD-MMM-YY <input type="text"/>	Invoice Template Language: <input type="text"/>	
	Rejection Invoice: <input type="radio"/>	Correspondence Invoice: <input type="radio"/>		
Notes	Note Description: <input type="text"/>			
Note: <input type="text"/>				
Additional Details	Additional Details Description: <input type="text"/>			
Additional Details: <input type="text"/>				

Save Invoice Header

b) It can also be used in IS-XML input files as follows:

1- Digital Invoice flag = "Y"

```
<ISDetails>
  <DigitalSignatureFlag>Y</DigitalSignatureFlag>
</ISDetails>
```

2- Digital Invoice flag = "N"

```
<ISDetails>
  <DigitalSignatureFlag>N</DigitalSignatureFlag>
</ISDetails>
```

3- Digital Invoice flag = "D"

```
<ISDetails>
  <DigitalSignatureFlag>D</DigitalSignatureFlag>
</ISDetails>
```

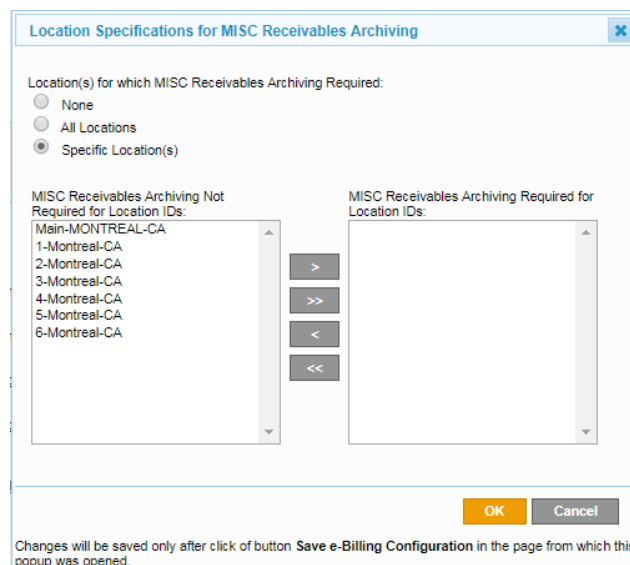
9 Appendix 3

9.1 SIS Member Profile Setup for Legal Archiving as per location ID

Archiving is performed for the appropriate invoices irrespective of the billing location or billed location.

However, participants can select specific Location IDs for which legal archiving is required through IS-WEB:

- *Profile and User Management → Manage Member Profile → 'e-Billing' tab → 'MISC Payables Archiving Required for Locations' Link under 'Specific Location(s)'*
- *Profile and User Management → Manage Member Profile → 'e-Billing' tab → 'MISC Payables Archiving Required for Locations' Link under 'Specific Location(s)'*



9.2 Retrieval process of invoice and related data by members

Members can retrieve archived invoices in two steps through IS-WEB:

1. *Navigate to General → Legal Archive Retrieval → Search and Retrieve, and select the invoice(s) which need to be retrieved.*

Legal Archive - Search and Retrieve Screen

Invoice Number: *Type: **Payables**
 Member: **XB-A89-IATA MONTREAL** Billing Category: **Miscellaneous**
 Billing Year: **2017** Billing Month: **Apr** Billing Period: **All** Locations (MISC Only): **Main**
 Billing Location Country: **All** Billed Location Country: **All** Settlement Method: **All**

Search

Search Results

<input type="checkbox"/>	Member	Billing Category	Invoice No.	Invoice Date	Billing Year	Billing Month	Billing Period	Location (MISC Only)	Billing Location Country	Billed Location Country	Settlement Method	Type
<input type="checkbox"/>	XB-A89	Miscellaneous	1	13-Apr-17	2017	Apr 1		Main	CA	X	I	Payables
<input type="checkbox"/>	XB-A89	Miscellaneous	2	18-Apr-17	2017	Apr 2			CA	X	I	Payables
<input type="checkbox"/>	XB-A89	Miscellaneous	3	28-Apr-17	2017	Apr 3		Main	CA	X	I	Payables
<input type="checkbox"/>	XB-A89	Miscellaneous	4	05-May-17	2017	Apr 4		Main	CA	X	I	Payables
<input type="checkbox"/>	XB-A89	Miscellaneous	7	02-May-17	2017	Apr 4		Main	CA	X	I	Payables

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Retrieve Selected Retrieve All View Retrieved Invoices

2. Navigate to General → File Management → Download File, and download the file(s)

Legal Archive - Download Retrieved Invoices

Requested By	Requested On	Job Id	Job Status	Invoice Number	Type	Billing Year	Billing Month	Billing Period	Member	Billing Category	Locations (MISC Only)	Billing Location Country	Billed Location Country	Settlement Method
Jose	16-May-17	A89-20170516-12762	COMP	1715	Receivables	2017	Apr	All	All	All	Main,1,2,3,4,5			All

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Actions	Type	Member	Billing Category	Invoice Number	Invoice Date	Billing Year	Billing Month	Billing Period	Location (MISC Only)	Billing Location Country	Billed Location Country	Settlement Method
	Receivables	XB-A89	Miscellaneous	1715	26-Apr-17	2017	Apr	4	CA	X	I	

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Refresh Search and Retrieve