

**IATA**

**WEBINAR**

# SIS WEBINAR #02 – 2025 SIS E-INVOICING COMPLIANCE



# IATA Legal Reminders

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- ! Unauthorized recording of the meeting is also prohibited.
- ! IATA will record the webinar and share the link afterwards to the members of this group and it will be posted on the SIS Website.

# Guest Presenters

**Jorge Tracana**  
Tax Manager  
TAP Air Portugal



AIRPORTUGAL

**Nilofar Eisbrenner**  
Certified Tax Advisor  
Lufthansa



LUFTHANSA GROUP

# IATA Presenter

**Kirk Pereira**

Head, Standardization Invoicing



# On the Agenda

- **Why is e-Invoicing Compliance Essential**
- **Countries' e-Invoicing Compliance and Tax Reporting**
- **BSP/CASS Integration with SIS for e-Invoicing**
- **How SIS Continues to Support e-Invoicing Compliance**
- **Q/A**

# Why is e-Invoicing Compliance Essential?



# Biggest concerns

- Additional administrative and IT costs
- Compliance with the law – this is usually all invoicing, not just B2B.
- Customer experience.
- Being audited by tax authorities.
- Penalties and sanctions – in extreme cases, may interfere with operations.
- TAP operates in several different markets and has different invoicing needs in many jurisdictions.
- TAP's business is dynamic, with new routes frequently being opened and closed.
- Global network is very important for TAP.

# e-Invoicing examples

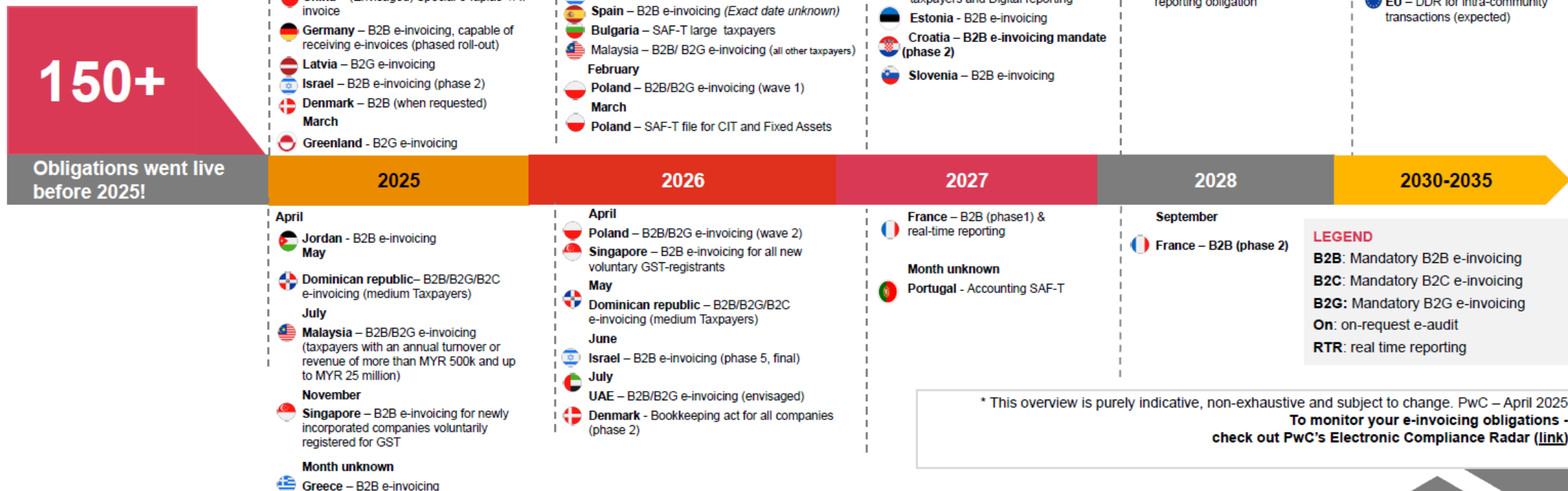
- Portugal: B2C – PDF dig. Sign. / B2G – API;
- Italy: API B2B + B2G;
- India: Invoice sent through Authorities' Portal;
- Mexico: 3<sup>rd</sup> party certified XML format to clients and Authority
- Angola: new legislation just released in 2025;
- Cape Verde: Invoice sent through Authorities' Portal;
- São Tomé e Príncipe: certified invoice series + SAFT;



Poll1: How many different e-Invoicing solutions/providers do you use?

- A. We have consolidated everything under 1 Global provider
- B. We have 2 – 4 different providers worldwide
- C. We have between 5 -9 providers worldwide
- D. We have more than 10 providers worldwide
- E. Not really sure

# E-invoicing and real-time reporting timeline



**LEGEND**

- B2B:** Mandatory B2B e-invoicing
- B2C:** Mandatory B2C e-invoicing
- B2G:** Mandatory B2G e-invoicing
- On:** on-request e-audit
- RTR:** real time reporting

\* This overview is purely indicative, non-exhaustive and subject to change. PwC – April 2025  
**To monitor your e-invoicing obligations - check out PwC's Electronic Compliance Radar ([link](#))**



## PwC's Electronic Compliance Radar

PwC's Centre of Excellence (CoE) on e-invoicing and e-reporting is the backbone of [Electronic Compliance Radar](#), our technology-powered solution for monitoring current and future e-invoicing and e-reporting obligations, providing you with high-quality information you can trust.

- ✓ **Visual representation** of relevant e-invoicing & e-reporting obligations in 100+ countries
- ✓ **Highly accurate interpretation** of current and future obligations
- ✓ **Frequent updates** on the technical specifications, public consultations, draft legislation, and more, plus a weekly report sent straight to your inbox
- ✓ **Clear and reliable impact assessment** based on your business data

# What are TAP's e-Invoicing challenges?

1. Keeping up to date with the latest e-Invoicing trends and upcoming government mandates.
2. Key requirements for compliance with e-Invoicing regimes of specific countries.
3. Setting up a strategy to become compliant and keep clients/passengers satisfied.

Poll2 :What is your biggest concern with e-Invoicing?

- A. Tax audits / penalties
- B. Additional Administrative and IT costs
- C. Bad customer experience
- D. Compliance complexity

# Countries e- Invoicing Compliance & Tax Reporting



# e-Invoicing in Germany – legal basis

- Introduction of mandatory e-Invoicing for the B2B transactions 01/01/2025 with a transition period of two years (three years for SME)
- In line with EU “VAT in the Digital Age (ViDA)” proposals and the EU e-Invoicing standard CEN 16931
- Formats are
  - ZUGFeRD: Hybrid format: Human-readable PDF/A-3 with an embedded XML file
  - Xrechnung
  - Other electronic formats if interoperatable with CEN 16931
- No restrictions in channels for transmitting (Email, USB, portal, ...)

# e-Invoicing in Germany – legal basis

- Affected businesses:
  - Registered office / place of Management in Germany
  - Fixed establishments in Germany
- In scope all taxable supply
- Exemption may apply for the time being such as
  - Exclusively tax-exempt services
  - B2C services
  - Small value invoices
  - Travel tickets that function as invoices

# e-Invoicing in Germany – transition period

## ➤ Stage I – 2025

Entity cannot refuse to accept e-Invoices, if provided by supplier.

Possible formats include paper, pdf, e-Invoices, other electronical formats

## ➤ Stage II – 2027

Only structured invoices with CEN 16391 compatibility and very few exemptions

## ➤ Stage III – 2028

Only structured invoice formats for taxable services acceptable. All German taxpayers will have to issue e-Invoices



# e-Invoicing in Germany – FAQ

- Ministry of finance included a FAQ with the introduction of e-Invoicing Questions include format, (cash) payment, submission channels, invoice correction, transition period etc.

[Bundesfinanzministerium - Fragen und Antworten zur Einführung der obligatorischen \(verpflichtenden\) E-Rechnung zum 1. Januar 2025](#)

[E-Rechnung zwischen Unternehmen \(B2B\)](#)

- Other issues with no solution for the time being incl. name of entity or differences in visualization and structured data
- e-Invoicing is not only a legal requirement and a big challenge to the taxpayer, but also an opportunity to increase efficiency, reduce costs and enhance transparency.

# e-Invoicing in Germany – digital reporting

- Based on the current legislation, there is no reference to the implementation of digital reporting requirements within the e-Invoicing mandate
- Waiting for ViDA? VAT in a Digital Age (EU Commission)
  - Digital Platform Tax, Single VAT registration, expanding OSS
  - e-Invoicing for intragroup services mandatory 01/07/2030
  - Transformation of EC Sales Lists reporting into transaction-based reporting

# e-Invoicing in Switzerland and Austria

- Public Procurement (B2G) mandatory electronic invoicing instead of paper

Switzerland: includes PDF

Austria: portal facilitating e-Invoicing with the formats ebInterface (national) and PEPPOL (international)

- B2B e-Invoicing voluntary

- Swiss regulation does not force one format only recommends (SwissDIGIN, XML-transactions and hybrid formats)

# e-Invoicing in Belgium

- Starting 01/01/2026 – (no transition period is planned for the time being) no paper, no PDF in B2B transactions
- Mandatory e-Invoicing in B2B transactions within two Belgian companies (or fixed establishments)
- Formats include PEPPOL-BIS and all other formats which are in line with EN16931 – but only with the agreement of both parties
- After 2030 probably mandatory e-Invoicing in intra-community services
- B2C voluntary at the moment

Further information: [Zusätzliche Informationen | FOD Finanzen](#)

Poll3: How does your company keep up to date with the different e-Invoicing mandates?

- A. Tax consultants
- B. In house team
- C. Subscription to bulletins
- D. Use AI
- E. All of the above

# SIS e-Invoicing, Integration with BSP/CASS & Simplified invoicing

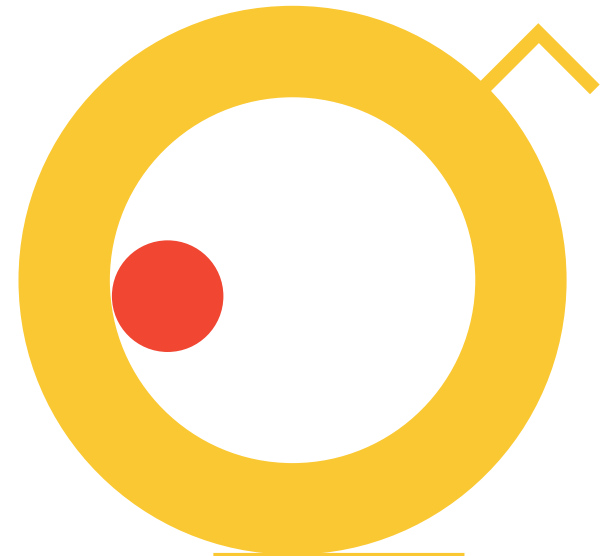


**B2C**

**B2B**

## Invoicing Scenarios

- **B2B** – Business to Business
- **B2C** – Business to Customer or Simplified Invoices



# B2B Invoicing

## **Interline / other Miscellaneous invoice submissions.**

If you need to report your interline invoices to a tax authority, the SIS platform is configured to do so. You just need to configure your location IDs for the countries within SIS along with the mandatory information (VAT ID/ TIN/BRN/credentials etc.), for sending these invoices.

## **BSP / CASS submissions**

IATA offers an integrated solution where data automatically flows from BSP/CASS to SIS for invoice generation and reporting. Other than a onetime setup, the rest of the flow is automatic between the systems. The agents can download these invoices via SIS. For CASS, the activation needs to be done using the new CASS 2.0 system.

## **Other B2B Invoice submissions**

For other entities not on SIS including non BSP / CASS agents, we will have to work together to onboard them on the SIS platform. There is no charge for onboarding entities onto SIS as only receivers of invoices. The invoice data needs to be sent by your company in the IS-XML format and it will be reported. The billed entity will receive an email and can pick up these invoices via SIS.

B2C

B2B

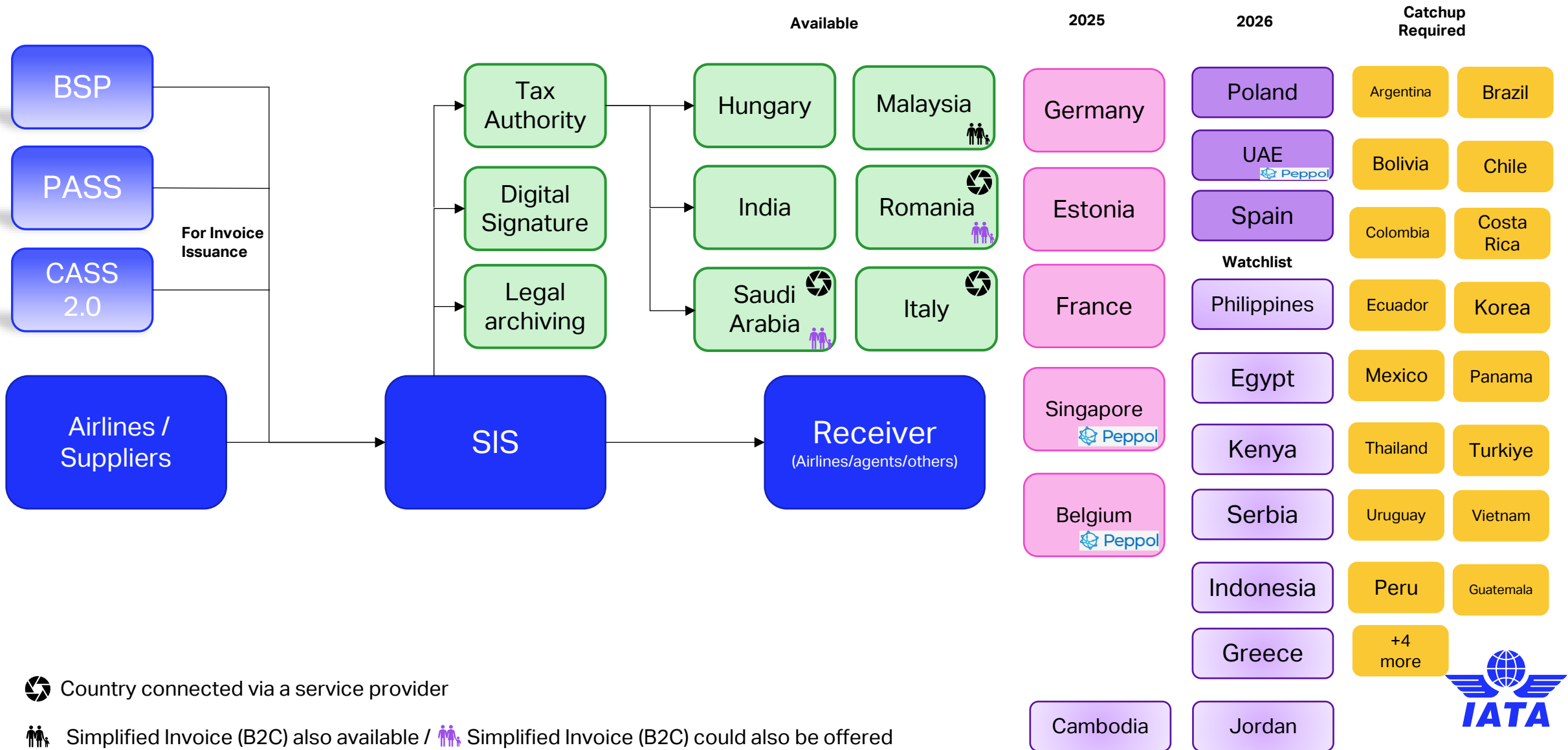




# SIS Compliance – Countries Not Needing Integration

Austria	Australia	Belgium	Bulgaria	Canada	Croatia
Cyprus	Czech Republic	Denmark	Estonia	Finland	France
Germany	Greece	Hong Kong	Hungary	Iceland	Ireland
Japan	Latvia	Lithuania	Luxembourg	Malta	Netherlands
New Zealand	Norway	Oman	Poland	Qatar	Singapore
Slovakia	Slovenia	South Africa	Spain	Sweden	Switzerland
UAE	UK	USA			

# SIS e-Invoicing Roadmap on Country Mandates



# Simplified Invoicing – B2C

## Invoices for Direct Sales

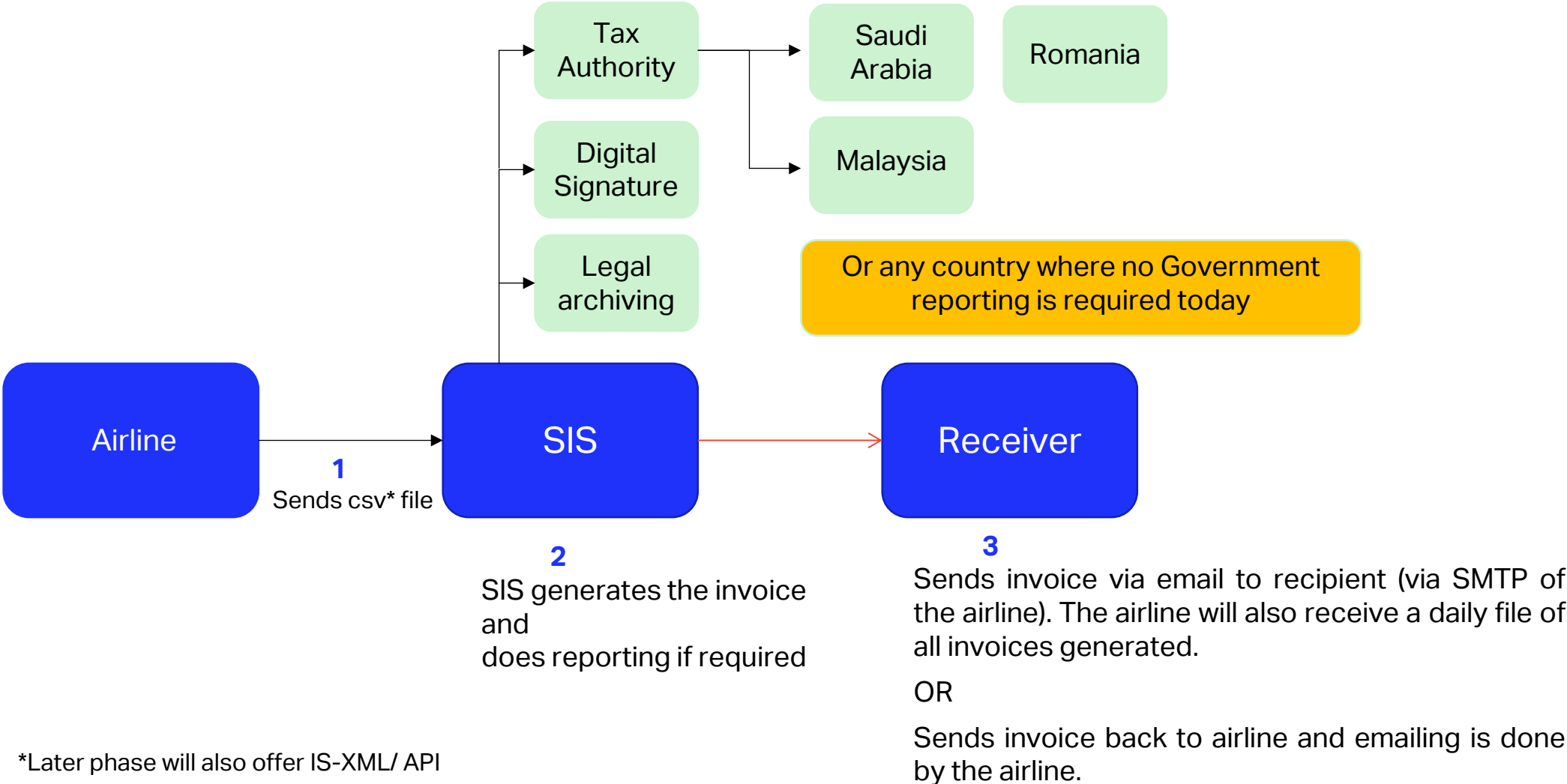
A new csv format has been implemented to accommodate the various needs of airlines in reporting of direct / over the counter sales.

If a customer has asked for an invoice, then there are two options:

- Option 1: SIS will report the data to the tax authority (if applicable) and then send a copy of the invoice to the end customer via the email server (SMTP) of your airline. Also, a file with all invoices generated will be sent back to your airline daily.
- Option 2: SIS will report the data to the tax authority (if applicable) and then send all the invoices back to the airline. The airline then sends the invoice to the end customer.



# Simplified Invoicing Flow – B2C



\*Later phase will also offer IS-XML/ API



# Simplified Invoice layout (B2C)

**eInvoice**Date: 04-Mar-2025

  
Kuala Lumpur 50250  
Wilayah Persekutuan Kuala Lumpur MALAYSIA  
Tax / SST #:   
Co. Reg. # / BRN:   
Point of Sale: KUL

MSIC: 51101  
MyInvois UUID: PJSM2BCRP   
MyInvois Date of Validation: 2025-03-05T07:27:10Z

Number: INV987017421  
Buyer Details:  
New Pass MRS  
test.passenger@12email1.com  
Ph #:  
Tax / VAT / SST #: EI0000000020



Line Charges

Description	Value (MYR)
Classification 022, Line #1 - Airfare Charge: 1,971.00	1,971.00
Classification 022, Line #2 - Taxes / Fees Charge: 2,183.00	2,183.00
<b>Subtotal without SST/Tax (MYR):</b>	<b>4,154.00</b>

SST/Tax

Type	Category	Additional Information	Base Amount (MYR)	Rate %	Value (MYR)
SST/SERVICETAX	Exempt	EXEMPT	1,971.00	0.00	0.00

Total SST (MYR): 0.00  
Total Tax (MYR): 0.00  
**Total including Taxes (MYR): 4,154.00**

Routing: KUL-TPE PNR 6GTH3E E-TicketNbr 6952822533730



# SIS e-invoicing features pipeline

- Simplified Invoicing (B2C)
  - Optional auto numbering of invoice
  - New field for Ticket number
  - New field for Booking reference
  - Automatic linking of previous invoice information for credit notes
- Invoice API for ticket sales
- Receive Payable invoices (non-SIS invoices) from tax authorities and convert into a loadable format
- Self-billed invoices

# How does SIS support e-Invoicing compliance



# SIS e-Invoicing activities

- Keep participants informed on Global changes
  - Quarterly SIS e-Invoicing newsletter
  - Documentation on SIS website
  - SIS Webinars and calls with airlines/aviation suppliers
- Collaboration between the SIS Steering Group and the IATA Tax Working Group (ITWG)
  - Facilitate in-depth discussions on e-Invoicing challenges
  - Input on the SIS e-Invoicing roadmap



# In conclusion

- Send us your inputs on your needs
  - e-Invoicing Country roadmap
  - Enhancement features
- Let us know if you would like to have a discussion on your e-Invoicing needs.
  - You can contact us via the IATA Customer portal

An aerial photograph of a coastal town built on a cliffside, surrounded by vibrant green fields and a blue sea. The town is densely packed with white buildings. The surrounding landscape is a patchwork of green and brown fields, separated by stone walls. The sea is a deep blue-green color, with white waves crashing against the dark rocks of the cliffside.

Thank you

Q&A

Post in Q&A box