SIS WEBINAR #02 – 2026 SIS E-INVOICING AND E-REPORTING COMPLIANCE UPDATES

IATA Presenters

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- 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.

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The applicability and impact of e-Invoicing regulations can vary significantly depending on numerous factors, including but not limited to jurisdiction, business structure, transaction types, industry-specific requirements, and individual factual circumstances. As a result, the information discussed during this webinar may not be relevant or appropriate for every organization.

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Agenda

Country Compliance Roadmap for SIS.

France Mandate and the Impact on Airlines.

SIS Solutions for e-Invoicing and e-Reporting Compliance.

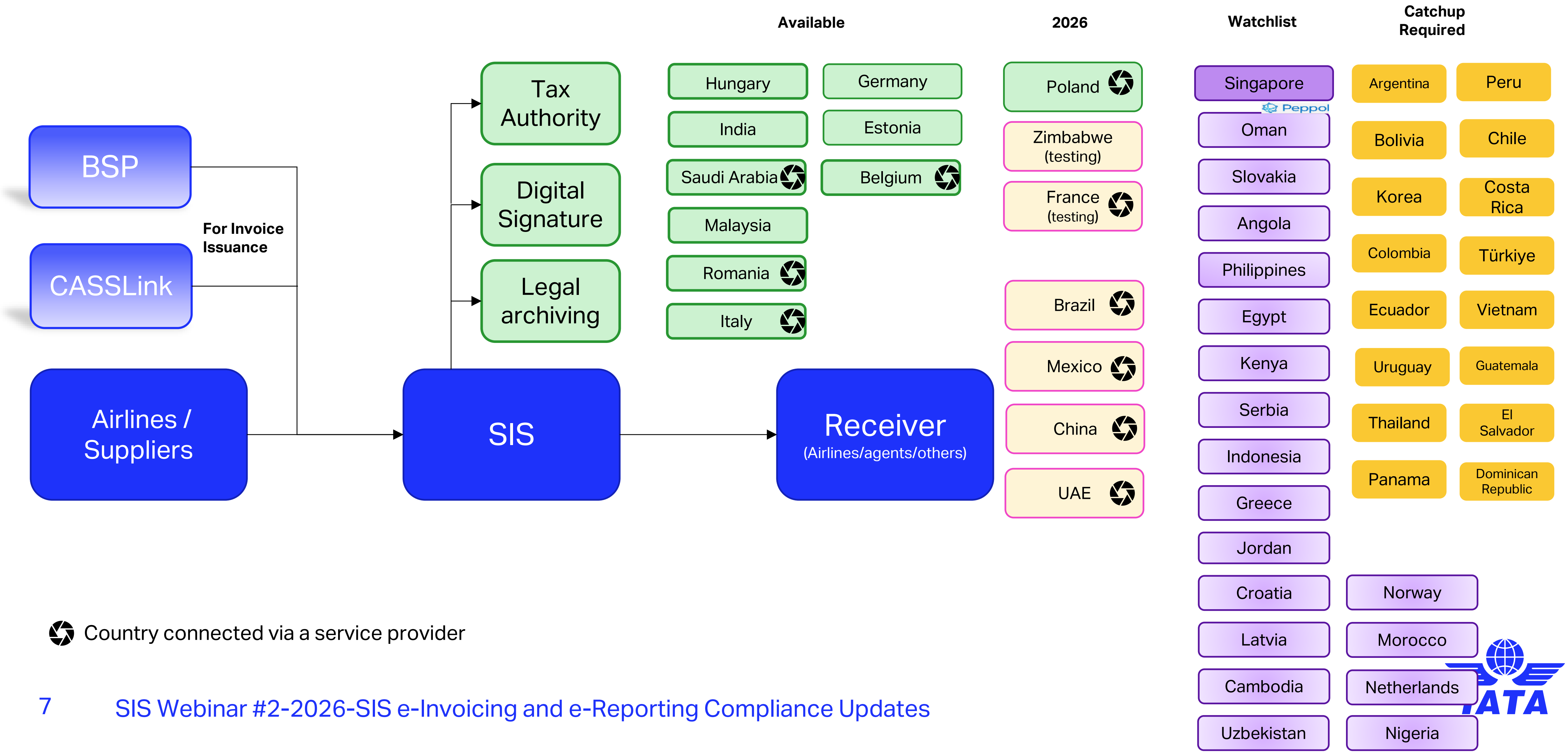
SIS e-Invoicing Compliant Countries

SIS e-Invoicing Compliant Countries

We strive to be prepared and implement e-invoicing in countries where legislative changes are occurring, positioning ourselves as one of the first to comply when requirements become mandatory.

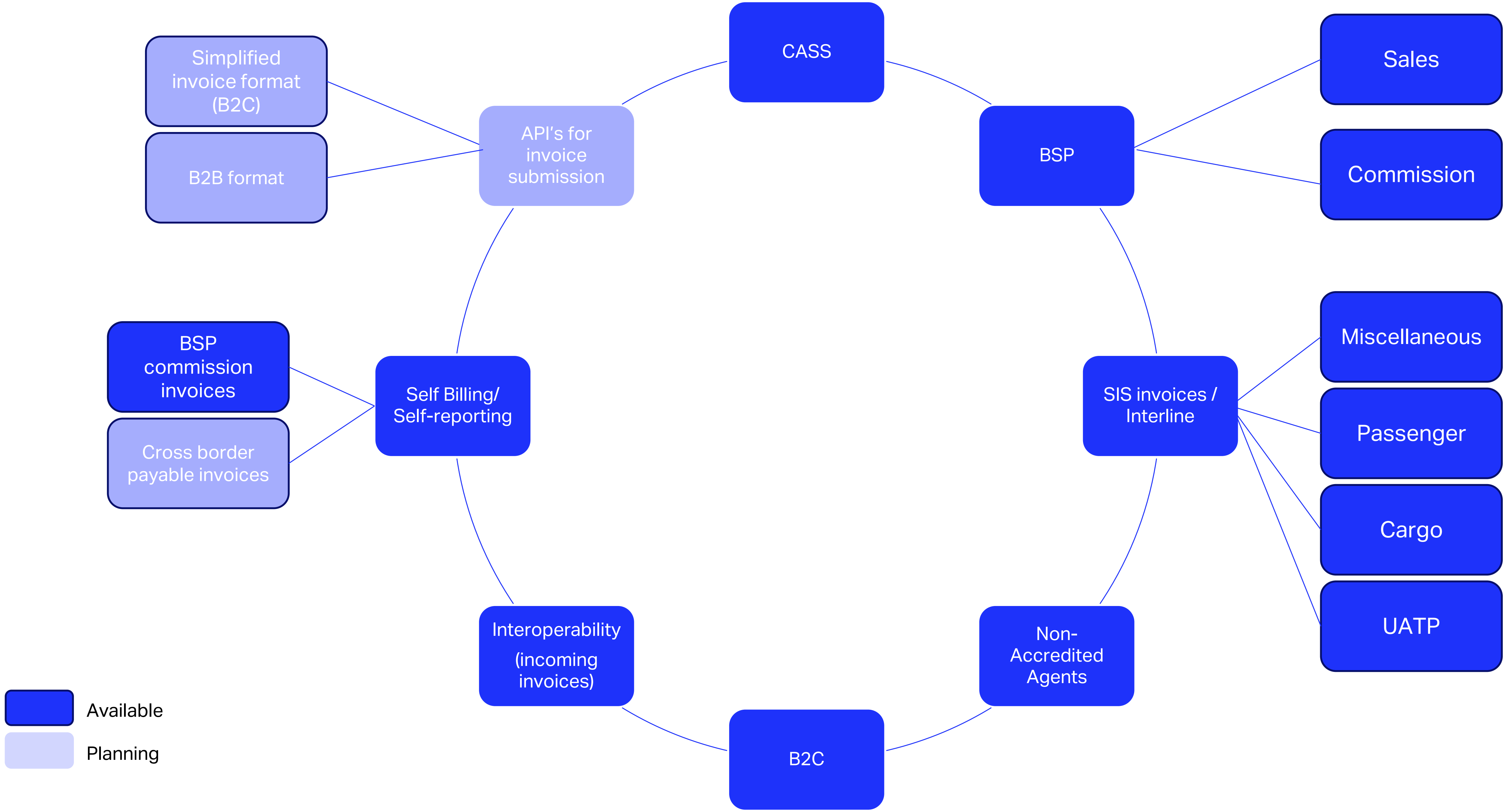
AFRICA & MIDDLE EAST	EUROPE	AMERICAS	ASIA & PACIFIC	CHINA & NORTH ASIA
Oman, Qatar, Saudi Arabia, South Africa, United Arab Emirates	Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Romania, Poland, Slovakia, Slovenia, Spain, Sweden, Switzerland, United Kingdom	Canada, United States	Australia, India, Japan, Malaysia, New Zealand, Singapore	Hong Kong

SIS e-Reporting Roadmap on Country Mandates



Country connected via a service provider

SIS journey with e-Invoicing / e-Reporting



France e-Invoicing Mandate

e-Invoicing / e-Reporting reforms in France

2020 - 2026

- Preparation phase

Pilot Project

- Enables participating companies to test the systems

1st September 2026

Obligation for all companies to receive invoices in electronic format

- Obligation for e-Invoicing / e-Reporting for large and midsize enterprises

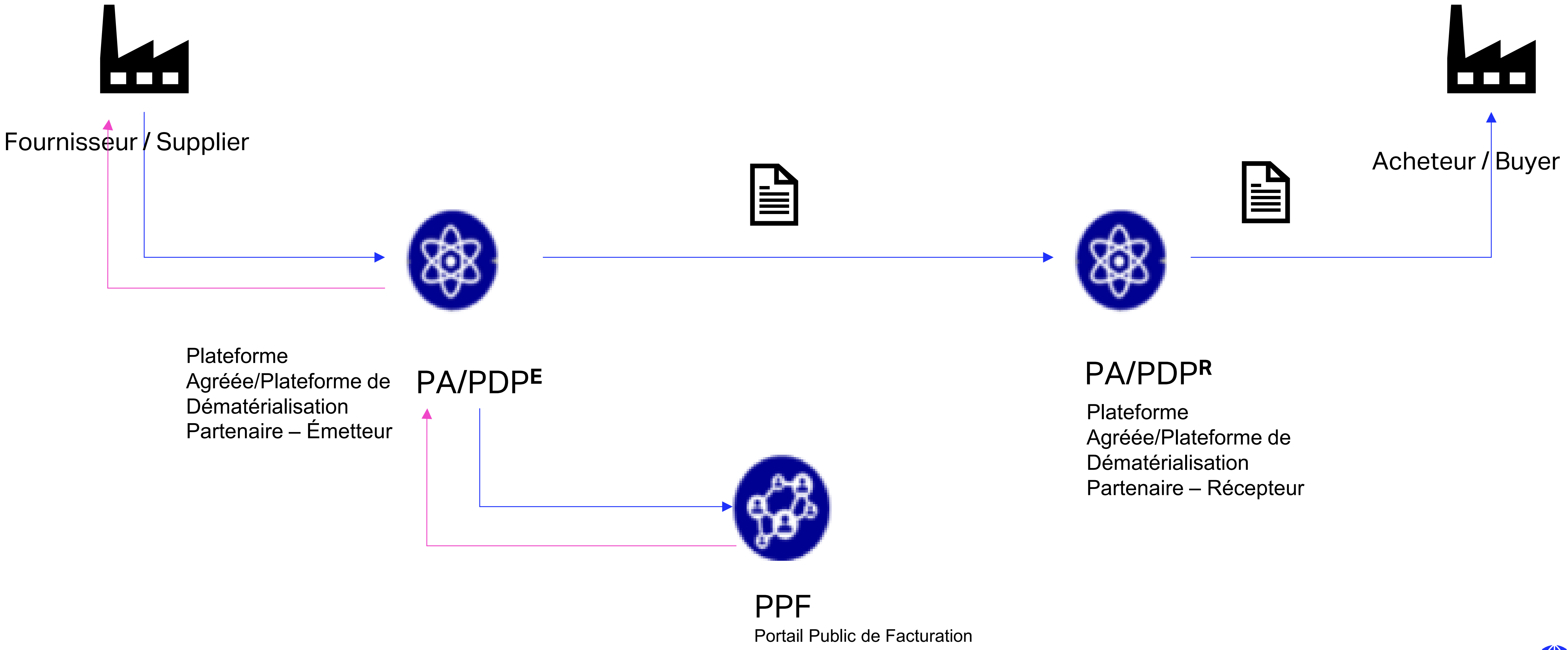
1st September 2027

Obligation for all remaining companies to issue e-Invoices / e-reporting.

France e-Invoicing

- Mandate effective 1st September 2026 for large and intermediate enterprises
- Applicable for BSP / CASS / ICH / Other B2B invoices
- Self-reporting will be required for B2C / cross border payable invoices
- Complex process for BSP invoices as need to identify the corporate buyer and where the invoice needs to be routed
- SIS is using a France based supplier (Plateforme Agréée — PA)
- Development / Testing in progress

France e-Invoicing (5-corner model)



France e-Invoicing Readiness Checklist

1. Determine French establishment status: Confirm with your fiscal advisor (France + other European branches), what services are provided by the local entity (ie: Lounge)

2. Verify VAT registration & obligations: Identify entities in scope

3. Define VAT reporting method: VAT on invoicing OR VAT on payment

4. Determine mandatory compliance date: Sep2026 or Sep 2027

   Incoming 2026 outgoing may depend.

5. Review VAT treatment
   - Ancillary services
   - Local services provided/received

France e-Invoicing Readiness Checklist

6. Identify invoices outside ICH/BSP/CASS settlement: Payment status required (Reception, validation or dispute)

7. Assess impact on Interline billing and direct distribution

8. Verify address and VAT on BSP and CASS reports

9. SIS location ID set up, setting up an address for French branch with VAT number

10. ERP integration for local branch or manual update of payment status

11. Update supplier master data and configure French specific tax codes

12. Cost control solution invoice status reporting

France e-Invoicing Readiness Checklist

13. Commission invoice and ISC

14. ACM and ADM in BSP

15. EMD VAT applicability

16. SAF VAT

17. WIFI on board e Invoicing rules

18. Catering on board.

19. Make sure that interline is using the appropriate airline branch

Covers various categories listed below

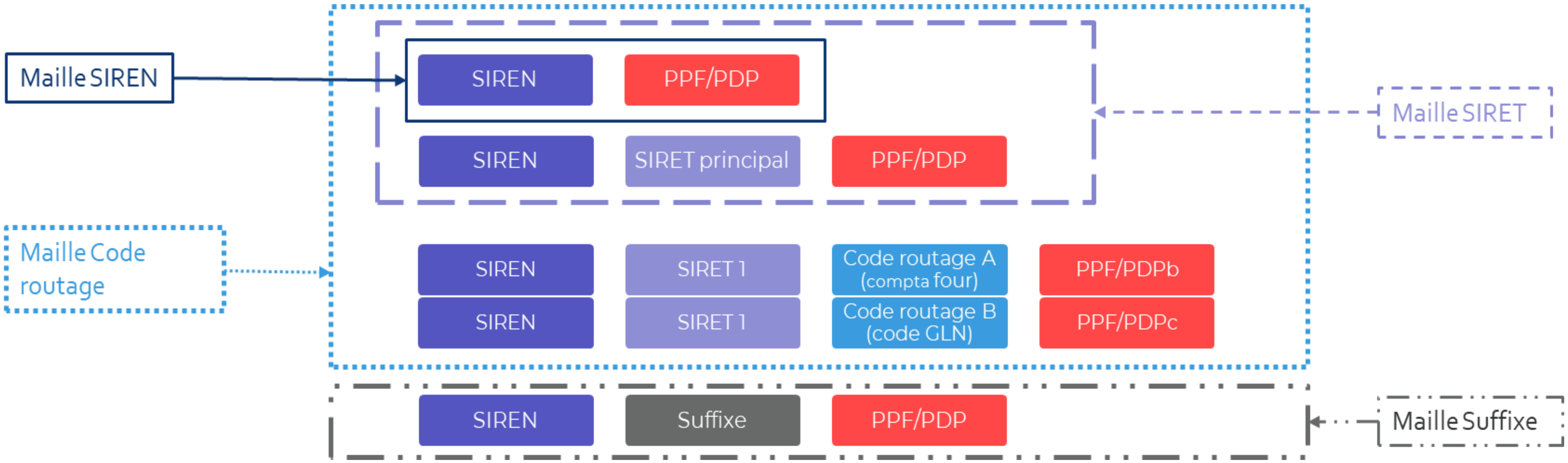
1. BSP
2. NDC
3. Airline Direct sales
4. CASS / Non CASS
5. Interline
    1. Passenger
    2. Cargo
    3. UATP
    4. Miscellaneous
6. Other invoices / Non-Accredited agents
7. Supplier with another PA but needs to bill an airline in SIS
8. E-Reporting
    1. International invoices sent by a French company (buyer is outside France) (outbound)
    2. International invoices received by a French company (inbound)
    3. B2C sales
9. Payment Status of invoices

SIS integration

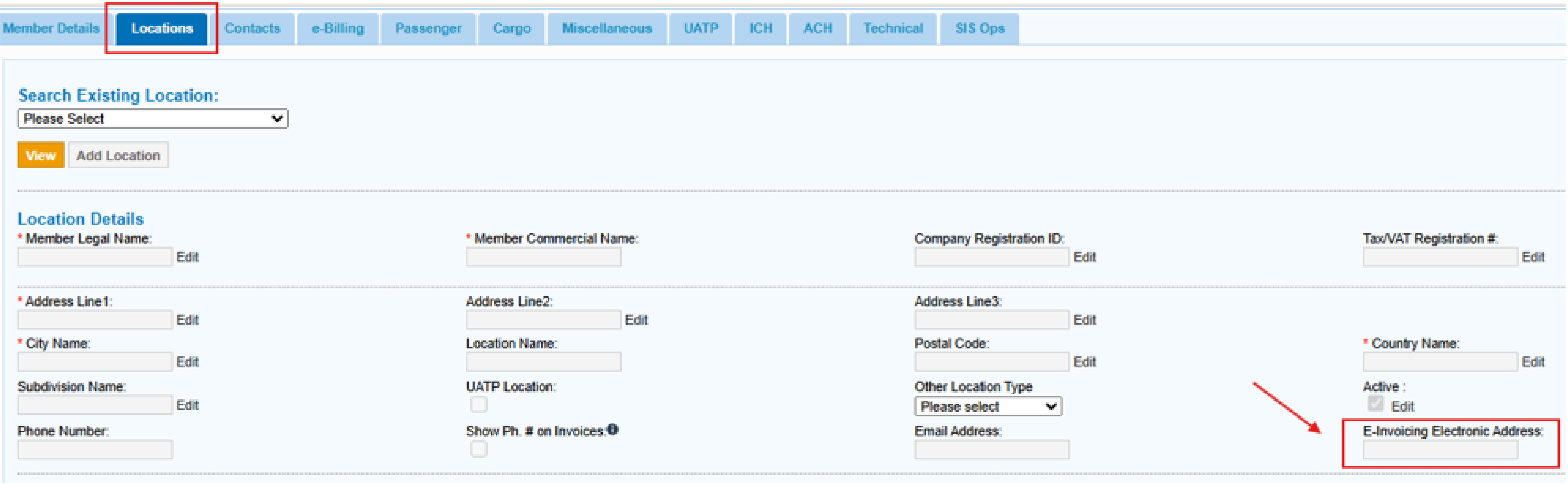
SIS Solutions for e-Invoicing and e-Reporting Compliance.

Electronic address for e-Invoicing in France

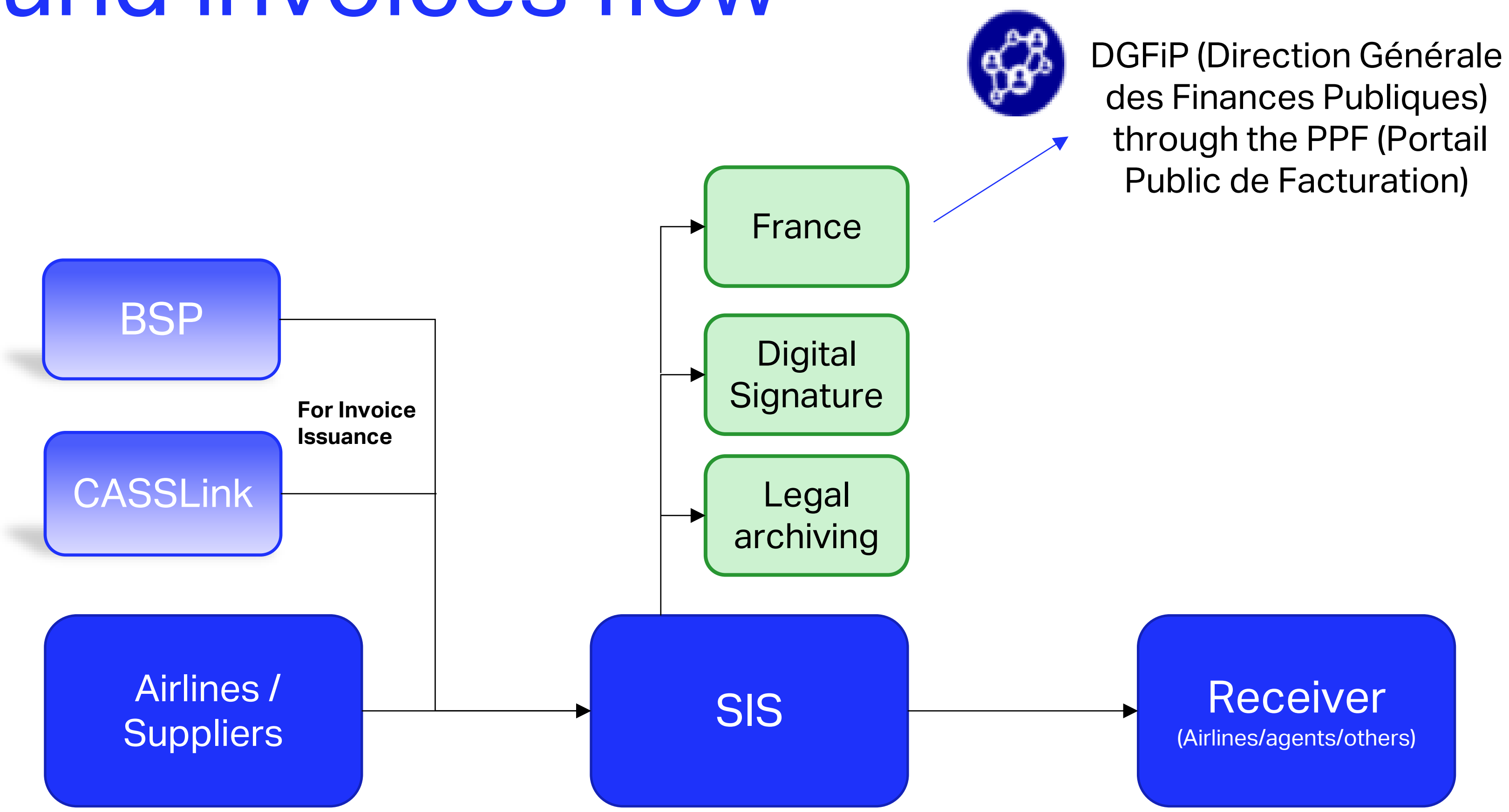
- Invoice recipients must be listed in the French directory in order to receive their invoices
- The central directory allows each company to choose the invoice reception levels. There are 4 possible options:
  - The identification of a taxable person is based at least on their SIREN number.
  - If the entity so wishes, more detailed referencing based on the SIRET number is also possible.
  - In addition, routing codes can be entered to identify the department(s) responsible for receiving invoices within the entity concerned.
  - The entity could also add a suffix to its SIREN number for more detailed referencing but based on the legal unit (SIREN).



Addition of new field in SIS to capture this information

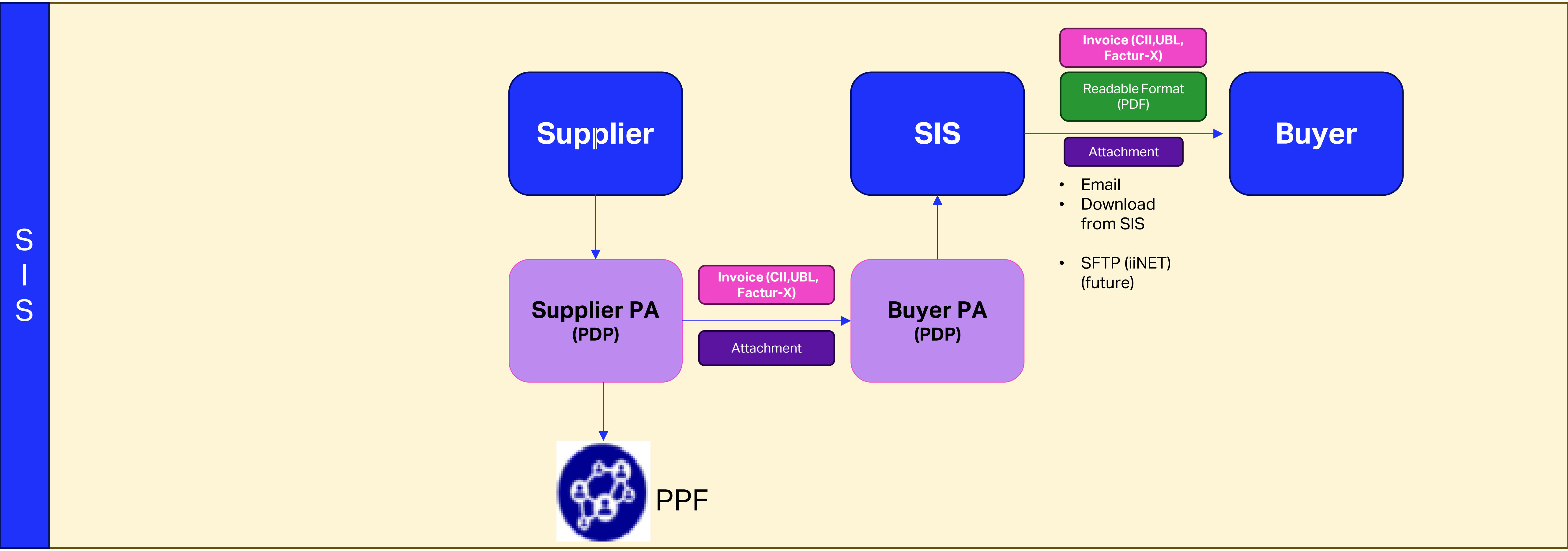


Outbound invoices flow



Inbound invoices flow

Supplier not on SIS, invoice received for France



SIS will pass on the invoice along with any attachments and will also generate a Readable format. New screen also introduced in SIS to assist members.

Non-SIS Incoming invoices Processing dashboard

Home >> Reports >> Processing Dashboard

IS Processing Dashboard

Invoice Status | Billing File Status | Document Package Status | Simplified Invoices Status | Simplified Invoices File Status | **Non-SIS Incoming Invoices**

Search Criteria

○ Quick Search ◉ Detail Search

From/To Date Type:	* From Date:	* To Date:	Buyer:	Buyer VAT ID:
Invoice Received On Date	02-Apr-2026	30-Jun-26		
Supplier VAT ID:	Supplier Name:	Invoice No.:	Email Address:	Unique Invoice ID (Received):
Status: All	Country / Region of Issuance:	Transaction Type: All		

Search

Search Results

	Legal Files	Supplier VAT ID	Supplier Name	Buyer VAT ID	Buyer Code & Name	Country / Region of Issuance	Buyer Location ID	Invoice No.	Invoice Date	Transaction Type	Invoice Currency	Invoice Amount	Total VAT	Status	Status Indicator	Invoice Received On	Email Sent To
☐		[redacted]	[redacted]	[redacted]	[redacted]	FR - FRANCE	20-PARIS-PARIS	FRAR704	29-MAY-26	Invoice	USD	386.60	30.60	Sent	●	24-JUN-26 15:07:14	Email Addresses
☐		[redacted]	[redacted]	[redacted]	[redacted]	FR - FRANCE	20-PARIS-PARIS	FRAR703	29-MAY-26	Invoice	USD	386.60	30.60	Sent	●	24-JUN-26 15:03:04	Email Addresses

Search Results

ce nt	Total VAT	Status	Status Indicator	Invoice Received On	Email Sent To	Email Sent On	Attachments	Due Date	Buyer Reference	Order Reference ID	Sales Order ID	Payment Method Code	Payment Method Name	Payment Status	Legal Archiving	Unique Invoice ID (Received)
	30.60	Sent	●	24-JUN-26 15:07:14	Email Addresses	24-JUN-26 15:07:27	0			1234344		1	Instrument not defined			019efa2b-8e20-7423-ac7a-6d49ca70d66a
	30.60	Sent	●	24-JUN-26 15:03:04	Email Addresses	24-JUN-26 15:03:06	0			1234344		1	Instrument not defined			019efa27-b454-70ad-9142-001a432b9473
	30.60	Sent	●	24-JUN-26 14:36:23	Email Addresses	24-JUN-26 14:36:31	0			1234344		1	Instrument not defined			019efa0d-7970-723d-8a5d-41f444028128

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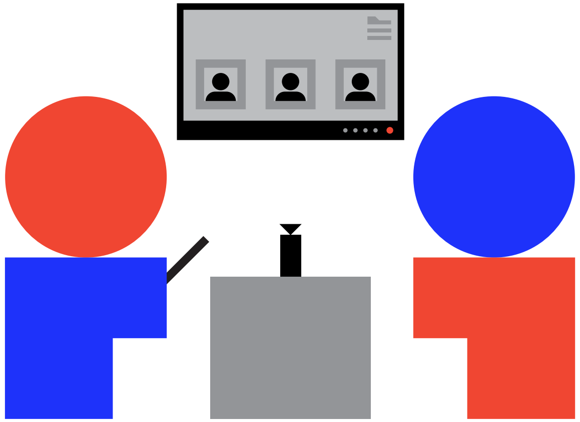
Onboarding requirements



1. **Attachment B – Optional Services:**

Standard Agreement for SIS Participation (ISPA) - Attachment B

Optional Service	ON/OFF
Digital Signature application	ON ☐ OFF ☐
Digital Signature verification	ON ☐ OFF ☐
Legal Archiving	ON ☐ OFF ☐
e-Invoicing*	ON ☐ OFF ☐

Applicable to A&A Members only	ON/OFF
Billing Value Determination	ON ☐ OFF ☐
Billing Value Confirmation	ON ☐ OFF ☐
Auto-billing	ON ☐ OFF ☐

*An e-Invoicing Order Form for each country (refer to ANNEX 1) must be filled along with the country details and submitted via the IATA customer portal.

2. e-Invoicing Order form: ANNEX 1 - e-Invoicing Order Form

IATA **ANNEX 1 - e-Invoicing Order**

ANNEX 1 - e-Invoicing Order Form

INTERNATIONAL AIR TRANSPORT ASSOCIATION an association incorporated by Special Act of the Parliament of Canada, with its head office at 800 Rue due Square-Victoria, SS1-35, Montreal, Quebec, Canada, H3C 0B4 ("IATA").

[Entity name] ______
with registered office in
[Entity headquarters office location] ______
represented by [Person – Title], ______, ("Beneficiary").

(Each a **"Party"** and collectively, the **"Parties"**).

PREAMBLE

[Entity name] ______
is a legal entity of [Country] ______, with
registered Tax ID/VAT [Tax ID/VAT number] ______.

Whereas the Parties have entered into an AGREEMENT FOR SIS PARTICIPATION dated _DD.MM.YYYY_ ______ (hereinafter referred to as "Agreement").

The Parties hereby declare that they desire to implement and comply with the invoicing procedure which is the subject of this contract (hereinafter referred to as the "Contract").

Unless otherwise stated, all provisions from the Agreement for SIS participation (including the Personal Data and the EU Standard Contractual Clauses) apply to this Annex 1.

IN CONSIDERATION OF THE FOREGOING, today [Date] ______, the Parties have entered into this Contract, under the following terms of cooperation:

I. Object of the Contract

1. Starting from [Date] ______, IATA shall have the right to issue invoices in the name and on behalf of [Entity name] ______.

2. [Entity name] ______, declares and confirms by signing the Contract that it expressly authorizes IATA to issue invoices in the name and on behalf of [Entity name] ______, and furthermore, undertakes not to issue invoices for operations for which it has authorized IATA to issue invoices in its name and on its behalf.

5.3.

Country Name		
Legal Entity Name to Appear on Invoices		
Tax/VAT Number to Appear on invoices		
Peppol Applicable	YES ☐ NO ☐	
Outbound		**Effective date**
Applicable to BSP / CASS	**ON/OFF**	**Sales Month**
BSP	☐ON ☐OFF	
CASS	☐ON ☐OFF	
Applicable to Simplified Invoices (B2C)	**ON/OFF**	**Start Date**
Simplified Invoices	☐ON ☐OFF	
Applicable for Self-billing	**ON/OFF**	**Start Date**
Self-billing BSP invoices (commissions)	☐ON ☐OFF	
Applicable to other B2B Outbound Invoices	**ON/OFF**	**Start Date**
Other B2B Outbound Invoices	☐ON ☐OFF	
Inbound		**Start Date**
Inbound invoices	☐ON ☐OFF	

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What fees do you pay for e-Invoicing / e-Reporting to SIS?

USD	
Joining Fee per country	0
Setup/Implementation Cost	0
Annual Fee per country	1500 $
Per Invoice cost*	0.57/0.45/0.33 $

***Tier pricing as per SIS agreement.**

Attachment A - Pricing Schedule

SIS Price Mechanism - Outbound

IATA **Revenue Accounting Manual** **B16**

After determining the proper category in the chart above, the following chart will be used to determine the actual transaction prices to be charged:

	SIS Transaction Fees		
Quarterly volume threshold	**$0–$4,999**	**$5,000–$14,999**	**$15,000 +**
Transaction Type	**(base)**		
Invoices–per *Pax, Cargo, UATP, Misc*	$0.57	$0.45	$0.33
Group A1–per *Pax:* Prime Coupon, Credit Memo, Sampling Provisional Invoice Coupon, Sampling Digit Evaluation Coupon, Value Determination Request, Auto-billing Request[1]	$0.0074	$0.0059	$0.0043
Cargo: Original Billing (AWB), Credit Memo			
Group A2–per *Pax:* Billing Memo	$0.0171	$0.0135	$0.0099
Cargo: Billing Memo			
Group B1–per *Pax:* Sampling UAF Coupon	$0.0114	$0.0090	$0.0066

Based on quarterly volume threshold – includes all SIS transactions and not specific to a type of invoice or country.

* B2B – includes BSP, CASS, Interline invoices too

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Inbound invoices/B2C Pricing

The following chart shall be used to determine the applicable global transaction pricing for a combination of Simplified Invoicing, Interoperability (i.e., incoming invoices received from external platforms, such as Peppol), and self-billing/self-reporting transactions across jurisdictions. ▲

Quarterly invoice volume threshold:	**0 - 89,999 (base)**	**90,000 - 159,999**	**160,000 – 299,999**	**300,000 – 599,999**	**600,000- 1,199,999**	**1.2 Million +**
Price per Invoice	$0.33	$0.22	$0.16	$0.10	$0.07	$0.05

Guidance Documents

www.IATA.org/sis

- SIS For Airlines *or* SIS For Suppliers
  - >>Documents Tab
  - >>Support Tab
  - >>Webinars Tab
  - >>Media Tab

www.iata.org/CS

Airline action

- ✓ Review Check list
- ✓ Select one or many providers for e invoicing that make sense to you
- ✓ Don’t hesitate contacting us would you have any query
- ✓ Remember we build industry process that works for many country in the same way. The “French” project can be fully reuse for other markets
- ✓ We are here to support you with industry needs.
- ✓ We continue designing feature that help cross border activities

Thank you

Contact us

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