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

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IATA Legal Reminders

- Participants are reminded that live streaming of this webinar by participants to parties not in attendance is not permitted, except as indicated by and with the express permission and knowledge of IATA.

- 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.

- *This document is not intended and may not be construed as a legal opinion and it is provided for information only.*
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
India will be included in the next recertification exercise by PwC, as per the new developments to support real-time tax reporting.
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.

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**

<table>
<thead>
<tr>
<th>Latin America</th>
<th>Europe</th>
<th>Rest of the World</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>2021 - 2023</td>
<td>2021 - 2023</td>
</tr>
<tr>
<td>• Argentina: QR code</td>
<td>• Albania: new e-invoice requirements</td>
<td>• China: Launch electronic special VAT Invoice (e-fapiao) nationwide</td>
</tr>
<tr>
<td>• Bolivia: revokes e-invoicing</td>
<td>• Denmark: e-catalogues and e-orders</td>
<td>• Australia: e-invoicing mandate</td>
</tr>
<tr>
<td>• Chile: e-ticket</td>
<td>• France: e-invoice mandate</td>
<td>• India: e-invoicing deployment</td>
</tr>
<tr>
<td>• Colombia: e-payroll and support document</td>
<td>• Greece: e-invoice and e-books</td>
<td>• Vietnam: e-invoicing postponed</td>
</tr>
<tr>
<td>• Pan America: e-invoicing pilot</td>
<td>• Hungary: new reporting obligations (EKAER)</td>
<td>• Egypt: e-invoicing implementation</td>
</tr>
<tr>
<td>• Paraguay: e-invocing system (e-Kuatia)</td>
<td>• Italy: new XML version</td>
<td>• Israel: e-invoicing mandate</td>
</tr>
<tr>
<td>• Peru: new e-invoice requirements</td>
<td>• Spain: new SII requirement</td>
<td>• Jordan: e-invoicing mandate</td>
</tr>
</tbody>
</table>

**Source:** KPMG, *Electronic invoicing developments from around the world: Indirect Tax webcast series*
Key Dates in 2021

1 Jan. 2021
Hungary - version 3.0 of XSD schema, with a grace period till end of March; B2C real time reporting.

1 June 2021
Argentina - QR Codes on e-invoices

1 July 2021
Greece - Mandatory transmission of tax documents’ data to myDATA platform postponed to 1 July 2021.

Turkey - taxpayers with gross sales revenue above TRY 5 million (~550,000 EUR) in 2020 will have to switch to the e-arşiv invoice system.

1 Oct. 2021
Poland - introduction of structured invoices and the National System of e-Invoices (KSeF). Voluntary adoption possible as of 1 October 1, 2021.

Saudi Arabia - Official date for taxpayers to issue, maintain and amend e-invoices.

31 Dec. 2021
France - expected to publish regulation on e-invoicing
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

• Poland

• France

• India
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 be 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 an 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


- 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 addition 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

### Legal Compliance and Tax Reporting Capabilities in SIS

5/5/2021
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)
### Tax Invoice

**Billing Entity Name**

**Entity Designator & Num. Code**

**Location ID**

**Contact Person**

**Street**

---

**Date of Invoice**: 2021-05-04

**Month/Year**: Apr 21

**Period**: 04

**Tax Invoice Number**

**Charge Category**: Finance

**Currency of Billing**: INR

**Currency of Clearance**: USD

**Settlement Method**: ICM

**PO Number**

**Location Code**: DEL

**Transmitter Code**

**Transmitter Name**

**Attachments No**

---

**ISBN**: 215d92e8d8fa9ab492293c7221056e2cefa6ca2c

**Acknowledgement Number**: 1221100044214550

**Acknowledgement Date**: 2021-05-04 00:55:15

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<table>
<thead>
<tr>
<th>SR No</th>
<th>Service Code</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Taxable Value</th>
<th>Additional Amount</th>
<th>Tax</th>
<th>GST</th>
<th>Line Amount</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Misc</td>
<td>Test invoice</td>
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<td>10,000.00</td>
<td>10,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
<td>11,000.00</td>
</tr>
</tbody>
</table>

**Line Item Sub Total**: 10,000.00

**Invoice Header Sub Total**: 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**: 1,000.00

**Total Invoice Value**: INR 11,000.00

---

**Total Due in Currency of Clearance @ Exchange Rate 72.74172**

**USD**: $152.22

---

**GST Breakdown**

<table>
<thead>
<tr>
<th>GST Breakdown</th>
<th>GST Label</th>
<th>GST Text</th>
<th>Taxable Value</th>
<th>GST Rate</th>
<th>GST Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>I GST Standard</td>
<td>Place of supply CT Chhattisgarh</td>
<td>10,000.00</td>
<td>18.00%</td>
<td>1,800.00</td>
<td></td>
</tr>
</tbody>
</table>

---

**IATA**

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**Legal Compliance and Tax Reporting Capabilities in SIS**

5/5/2021
Self generated QR code for B2C invoices

<table>
<thead>
<tr>
<th>Line</th>
<th>Date of Service</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Base Amount</th>
<th>Additional Amount</th>
<th>Tax</th>
<th>VAT</th>
<th>Line Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2021-03-01 to 2021-03-31</td>
<td>TEST IN</td>
<td>1</td>
<td>EA</td>
<td>3,444.00</td>
<td>3,444.00</td>
<td>0.00</td>
<td>220.00</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

Line Item Sub Total | 3,444.00 | 0.00 | 220.00 | 5,000.00 | 5,204.00 |
Invoice Header Sub Total | 3,444.00 | 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 | 12,204.00 |

Total Due in Currency of Clearance @ Exchange Rate 72.58392 | USD | 168.96 |

VAT Breakdown

<table>
<thead>
<tr>
<th>Label</th>
<th>VAT Text</th>
<th>Base Amount</th>
<th>VAT Rate</th>
<th>VAT Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>COST Out of Scope</td>
<td>Invoice VAT</td>
<td>5,000.00</td>
<td>10.00%</td>
<td>500.00</td>
</tr>
<tr>
<td>VAT Higher</td>
<td>LI 1 VAT</td>
<td>20,000.00</td>
<td>9.00%</td>
<td>1,800.00</td>
</tr>
<tr>
<td>GST Higher</td>
<td>LI 1 VAT</td>
<td>20,000.00</td>
<td>10.00%</td>
<td>2,000.00</td>
</tr>
</tbody>
</table>

Legal Compliance and Tax Reporting Capabilities in SIS 5/5/2021
### Reports & Outputs

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

<table>
<thead>
<tr>
<th>Billing Member</th>
<th>Billed Member</th>
<th>Invoice Number/Credit Note Number</th>
<th>Tax Reporting Status</th>
<th>Invoice Submission Method (IS-WEBS/Fire)</th>
<th>IRN</th>
<th>Acknowledgment Number</th>
<th>Acknowledgment Date</th>
<th>IRP Response Status</th>
<th>Error Description</th>
<th>Signed Invoice/Signature Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>K5-ET21-Airports Authority of India</td>
<td>OD-816-MAH/INDO AIR</td>
<td>TEST11</td>
<td>Rejected by IRP</td>
<td>IS-WEB</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>K5-ET21-Airports Authority of India</td>
<td>OD-816-MAH/INDO AIR</td>
<td>TEST11</td>
<td>Rejected by IRP</td>
<td>IS-WEB</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>K5-ET21-Airports Authority of India</td>
<td>OD-816-MAH/INDO AIR</td>
<td>TEST11</td>
<td>Accepted by IRP</td>
<td>IS-WEB</td>
<td></td>
<td></td>
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</tr>
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<td>K5-ET21-Airports Authority of India</td>
<td>OD-816-MAH/INDO AIR</td>
<td>TEST11</td>
<td>Accepted by IRP</td>
<td>IS-WEB</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Legal Compliance and Tax Reporting Capabilities in SIS  
5/5/2021
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>

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

Please refer to the table below for details.

<table>
<thead>
<tr>
<th>Billing Member</th>
<th>Billed Member</th>
<th>Invoice/Credit Note Number</th>
<th>Tax Reporting Status</th>
<th>IRN</th>
<th>Acknowledgement Number</th>
<th>Acknowledgement Date</th>
<th>IRP Response Status</th>
<th>Error Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>XB-ED0-National Aviation Security Fee Trust</td>
<td>FZ-141-DUBAI AVIATION CORPORATION</td>
<td>365500080</td>
<td>Accepted by IRP</td>
<td>fa59e6d57e7c72322cb67e6d343b85f5cb29bc73a331e4d16e588b9f9b6b</td>
<td>2021-04-30 12:55:00</td>
<td>ACT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>XB-ED0-National Aviation Security Fee Trust</td>
<td>BS-779-INDIA AIRLINES LIMITED</td>
<td>365100130</td>
<td>Accepted by IRP</td>
<td>24a2a75dc6f2f2893c648e96a0009b918134651ee8f6bb1d2f85c26619</td>
<td>2021-04-30 12:54:00</td>
<td>ACT</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Please refer to the table below for details.

<table>
<thead>
<tr>
<th>Billing Member</th>
<th>Billed Member</th>
<th>Invoice/Credit Note Number</th>
<th>Tax Reporting Status</th>
<th>IRN</th>
<th>Error Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>XB-E71-Airports Authority of India (Airport Charges)</td>
<td>WY-910-CMAN AIR (S.A.O.C)</td>
<td>000111</td>
<td>Rejected by IRP</td>
<td></td>
<td>Invalid GSTIN for this user</td>
</tr>
</tbody>
</table>
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

[Diagram of a form with fields for Member Commercial Name, Company Registration ID, Tax/VAT Registration #, Address Line 1 and 2, Location Name, Postal Code, Active check box, Country Name, and General Terms Document.

Legal Compliance and Tax Reporting Capabilities in SIS  5/5/2021
Manage your GST Identification Numbers

*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 ISWEB or via file.
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).

Profile and User Management >> Manage Member Profile>>e-Billing Tab
<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Participant Location</th>
<th>Active</th>
<th>Member Legal Name</th>
<th>Tax &amp; VAT Registration ID</th>
<th>Additional Tax &amp; VAT Registration ID</th>
<th>Company Registration ID</th>
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</tbody>
</table>

**E.g. Complete Reference Data CSV File**

**Legal Compliance and Tax Reporting Capabilities in SIS**

5/5/2021
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
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

Applicable only for future invoices

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

GST Invoice Types

- Services
  - Proforma
  - Original Invoice
  - Credit Note
  - Revised Invoice
- Goods
  - Proforma
  - Original Invoice
  - Credit Note
  - Revised Invoice

India Proforma Services
India Services
India Revised Services
India Proforma Goods
India Goods
India Revised Goods

Legal Compliance and Tax Reporting Capabilities in SIS
## Invoice Layouts available in SIS

<table>
<thead>
<tr>
<th>GST Case</th>
<th>Invoice Type</th>
<th>Template language</th>
<th>Template language code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice on Goods</td>
<td>Invoice</td>
<td>India Goods</td>
<td>i1</td>
</tr>
<tr>
<td>Credit Note on Goods</td>
<td>Credit Note</td>
<td>India Goods Credit Note</td>
<td>i1</td>
</tr>
<tr>
<td>Revised Invoice Goods Debit</td>
<td>Invoice</td>
<td>India Revised Invoice - Goods</td>
<td>i2</td>
</tr>
<tr>
<td>Invoice on Services</td>
<td>Invoice</td>
<td>India Services</td>
<td>i3</td>
</tr>
<tr>
<td>Credit Note on Services</td>
<td>Credit Note</td>
<td>India Services Credit Note</td>
<td>i3</td>
</tr>
<tr>
<td>Revised invoice Service Debit</td>
<td>Invoice</td>
<td>India Revised Invoice - Services</td>
<td>i4</td>
</tr>
<tr>
<td>Proforma Goods</td>
<td>Invoice</td>
<td>India Proforma Goods</td>
<td>i5</td>
</tr>
<tr>
<td>Proforma Services</td>
<td>Invoice</td>
<td>India Proforma Services</td>
<td>i6</td>
</tr>
</tbody>
</table>

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

```xml
<Invoice>
  <InvoiceHeader>
    <InvoiceNumber>008598051</InvoiceNumber>
    <InvoiceDate>2021-05-12</InvoiceDate>
    <InvoiceType>Invoice</InvoiceType>
    <ChargeCategory>ATC</ChargeCategory>
    <SellerOrganization>
      <OrganizationID>971</OrganizationID>
      <OrganizationDesignator>XB</OrganizationDesignator>
      <LocationID>195</LocationID>
    </SellerOrganization>
    <BuyerOrganization>
      <OrganizationID>160</OrganizationID>
      <OrganizationDesignator>CK</OrganizationDesignator>
      <LocationID>111</LocationID>
    </BuyerOrganization>
    <PaymentTerms>
      <CurrencyCode>INR</CurrencyCode>
      <SettlementMethod>8</SettlementMethod>
    </PaymentTerms>
    <ISODetails>
      <DigitalSignatureFlag>Y</DigitalSignatureFlag>
    </ISODetails>
    <Attachment>
      <AttachmentIndicatorOriginal>Y</AttachmentIndicatorOriginal>
      <AttachmentTemplateLanguage>13</AttachmentTemplateLanguage>
    </Attachment>
  </InvoiceHeader>
</Invoice>
```
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.
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

Legal Compliance and Tax Reporting Capabilities in SIS

5/5/2021
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.
Complete Contacts CSV file

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>K</th>
<th>L</th>
<th>M</th>
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<tr>
<td></td>
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<td>Member Prefix</td>
<td>Member Designator</td>
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<tr>
<td></td>
<td></td>
<td>Member Legal Name</td>
<td>Member Commercial Name</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Email Address</td>
<td>Staff ID</td>
<td>Solution</td>
<td>First Name</td>
<td>Last Name</td>
<td>Position / Title</td>
<td>Division</td>
<td>Department</td>
<td>Address Line 1</td>
<td>Address Line 2</td>
<td>Address 3</td>
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<tr>
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<td>Managing Direc Cargo Mgmt</td>
<td>Cargo Revenue</td>
<td>Sr. Analyst</td>
<td>Revenue / MISC</td>
<td>Interline Cargo</td>
<td>Corporate Relations</td>
<td>Revenue / MISC</td>
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<tr>
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<td>Corporate Relations</td>
<td>Lead Function &amp; Rev.</td>
<td>Revenue / MISC</td>
<td>Revenue / MISC</td>
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<tr>
<td></td>
<td></td>
<td>Sr. Specialist</td>
<td>Director</td>
<td>Specialist</td>
<td>Revenue / MISC</td>
<td>Treasury &amp; Finance Manager</td>
<td>Revenue Accounting</td>
<td>ATG</td>
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<td>Treasury &amp; Finance Manager</td>
<td>Revenue Accounting</td>
<td>Supervisor</td>
<td>Revenue Accounting</td>
<td>General Manager</td>
<td>Revenue Accounting</td>
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<tr>
<td></td>
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<td>General Manager</td>
<td>Revenue Accounting</td>
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</tr>
</tbody>
</table>

Legal Compliance and Tax Reporting Capabilities in SIS 5/5/2021
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]”).

Legal Compliance and Tax Reporting Capabilities in SIS 5/5/2021
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!
Compliance and Tax Reporting Capabilities in SIS