IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



欢迎

Welcome

Macao (SAR), China

26 October 2026

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



Join at

slido.com

#2501 980

Wi-Fi:

– Username: WFSWPS2026

– Password: WFSWPS_2026

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A1 - Opening of Meeting and Welcome

David Vaughan – Chair, SIS Steering Group
Finance Manager, Revenue Accounting & Taxes, Qantas Airways

Chris Fang – Vice Chair, SIS Steering Group
Interline Officer, Xiamen Airlines

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A2 - Competition Law Guidelines for IATA Industry Meetings

IATA Legal

Competition Law Compliance

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This meeting is being conducted in compliance with the Provisions for the Conduct of the IATA Traffic Conferences. Pursuant thereto, this meeting will not discuss or take action to develop fares or charges, other than cost recovery charges described by resolution of the Passenger Agency conference, nor will it discuss or take action on remuneration levels of any intermediaries. This meeting also has no authority to discuss or reach agreement on the allocation of markets, the division of sharing of traffic or revenues, or the number of flights or capacity to be offered in any market. Delegates are cautioned that any discussion regarding such matters or concerning any other competitively sensitive topics outside the scope of the agenda, either on the floor or off is strictly prohibited.

The foregoing applies equally to email discussions, instant messaging and social media discussions whether directed to announced participants or other parties not present in the meeting. Participants are reminded that live streaming of this meeting to parties not present in person is not permitted except as indicated by and with the express permission and knowledge of the Chairperson and IATA and only in the event that specific participation on a given item from a party not present in person is required. Unauthorized recording of the meeting is prohibited.

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A3 - Delegate Introductions

David Vaughan – Chair, SIS Steering Group
Finance Manager, Revenue Accounting & Taxes, Qantas Airways

IATA

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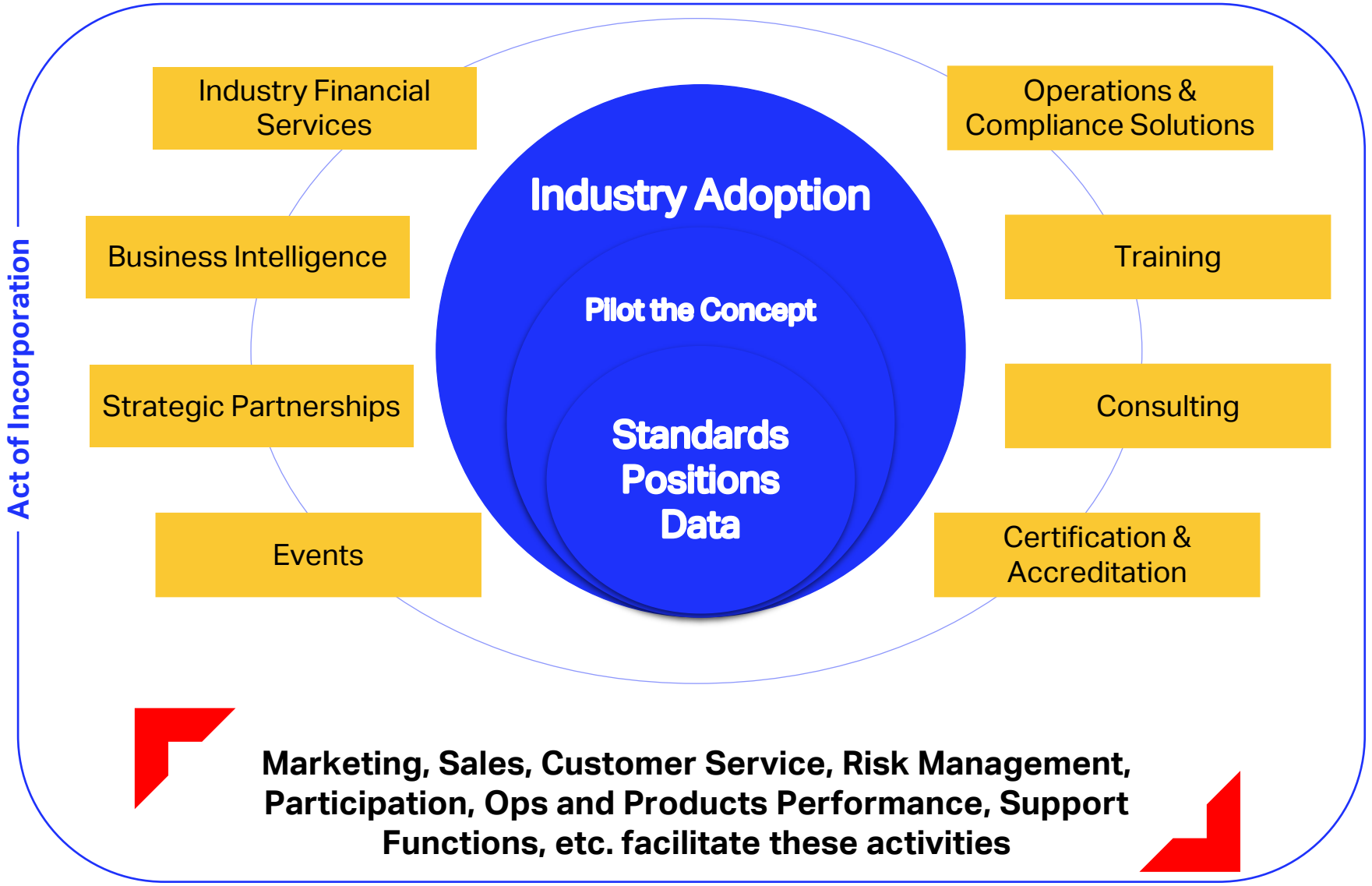
SR1 - Products & Services (P&S): Strategic Direction & Outlook

Frederic Leger

Senior Vice President, Products and Services, IATA

Products and services that serve all needs

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



Our strategic priorities

IATA SIMPLIFIED INVOICING &













SIS customer feedback

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Strengths

Sophisticated and easy to navigate

Streamlines transactions

Easy to quickly send/receive invoices

Digital, trusted, and simple

All invoices in one place

Avoids late payments

Secure and impactful

NPS*
51
+7 IATA avg

CSAT*
94%
+8 IATA avg

"SIS is **very useful** for ensuring your airline gets paid what you're owed"

"SIS has been a **valuable asset** to our business. It's a solution we can **trust** as we continue to grow"

"SIS has come a long way & it has **value-added** to the way of processing of billings & settlement."

"The platform has always worked with great **processing capacity** and **effectiveness**, which translates into very good performance considering the volume of data required in this environment. In addition, there is an initiative for **continuous improvement**, which converges into an increasingly effective system."

"SIS has transformed the way we manage and access critical information. Its user-friendly interface, reliable performance, and customizable features have significantly improved our efficiency.

Requests

More report types

More reporting fields

More historical data

More search parameters

More details on failed validations

More training

Less complexity

Training needs

General (onboarding, updates)

Functional (invoicing, AP/AR)

Features (reports, disputes, correspondence)

** NPS & CSAT collected biennially*

Helping the industry with SIS

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

- IATA SIS e-Invoicing platform is compliant in many countries and is providing the industry with a cost-effective solution
- BSP and CASS are integrated with SIS to ensure that e-Invoicing requirements are met
- In addition, airlines can also pass their other B2B invoices (Non-CASS, Corporates, Interline and Non-Transportation) from their existing ERP to SIS with limited development
- It will allow airlines to comply without getting exposed to the integration complexity of government processes; IATA will ensure adaptation for maintaining compliance
- IATA aims to cover the countries prioritized by the industry

Countries completed in 2026

2026 additions

Belgium	Poland
Zimbabwe	**France**

France

e-Invoicing: domestic invoices

e-Reporting: international transactions

Inbound: supplier invoice receipt

IATA is investing in a project to expand SIS compliance and bring more countries on offer faster.

Target: 10 additional countries until mid 2028.

SIS governance

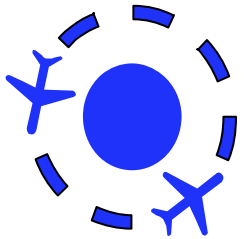


Thanks for trusting IATA

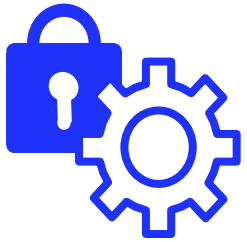
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- Thanks to our community being your loyalty and continued support
- SIS remains relevant and important for the industry
- Thanks for trusting us to innovate and generate more value for the industry
- Thanks to our dedicated team who is committed to delivering high-quality service

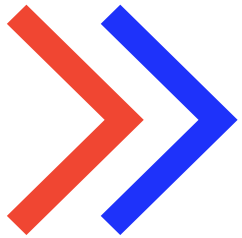
Global



Safer



Faster



Cost efficient



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A4 - Vendors Introductions



Vendor Pitch
SIS General Meeting
October 2026

Overcome Industry Challenges with ASI

Aviation Services Ireland

Aviation Services Ireland

OVERCOME INDUSTRY CHALLENGES *WITH ASI*



Aviation Services Ireland

OVERCOME REVENUE ACCOUNTING CHALLENGES

A practical partnership to protect revenue and improve performance

HOW WE SUPPORT YOU

- Expertise in proration, fares and ticket taxes
- Identify leakage in Interline partner billings
- Second-pass Sales/Fare audits to improve agent ticketing
- Improve route revenue and ticket tax reporting
- Revenue Accounting process, training and technical support

WHY ASI?

- **Commission-based pricing**
- **Seamless integration**
- **No upfront investment**
- **An extension of your team**

Aviation Services Ireland


ERA
20+ YEARS.
TWO SIDES.
ONE LESSON.
Airline-side experience · Provider-side experience
THE AIRLINE BUSINESS COMES FIRST.
EUREKIS
Digitalized Finance & Big Data
PORTAL


EU-X
AIRLINE

SIRAX® | Payment & Accounting Product Suite for Airlines

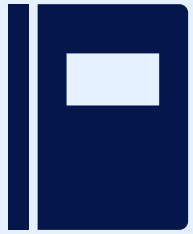
Lufthansa Systems

SIRAX®/

Payment Hub	Payment Reconciliation	Revenue Accounting	ONE Order (Accounting)

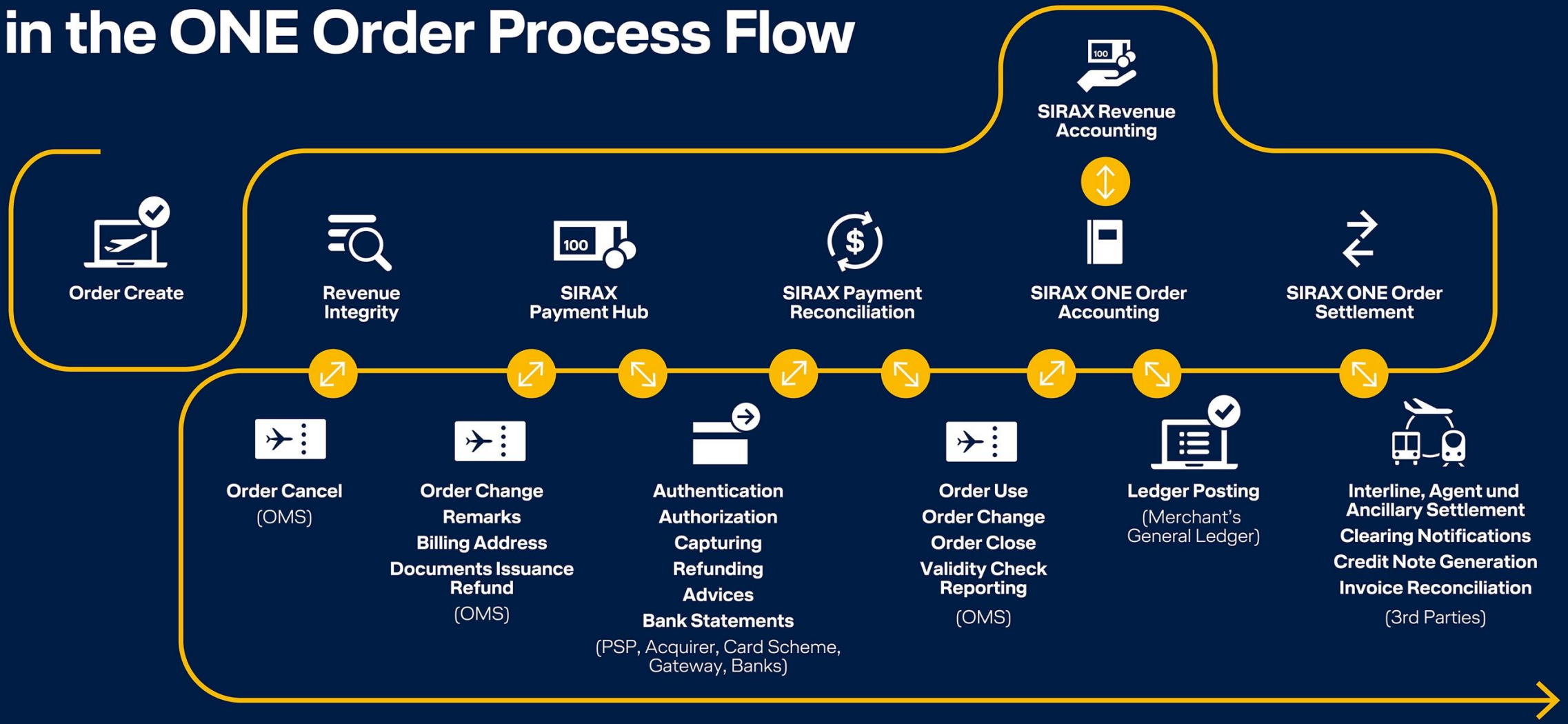








Lufthansa Systems Commercial & Financial Products in the ONE Order Process Flow




maureva

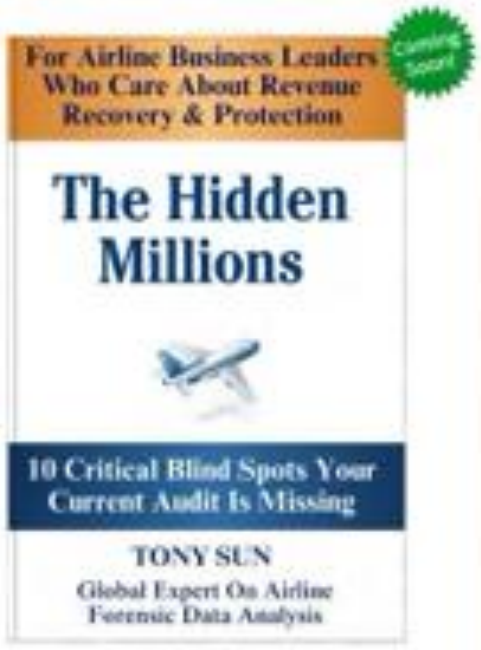
RASSURE DETECT. RESCUE. PROTECT.

MILLIONS MORE FOR AIRLINES - TODAY!

- How close are you to recovering the full loss?
- *"Auto-priced" means revenue guaranteed. Really?*
- A new breed of fraud. Fight technology with technology?
- *ADMs or agent support – can you have both?*
- Your enemy may be internal. Is ticking the box enough?
- *Can adding ".ai" to a legacy approach really work?*
- Recovery or Protection: What's the end game?

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Free Book & Private Consultation



SCAN HERE

https://www.rassure.net/the-hidden-millions

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SUTHERLAND®
driving outcomes.

Empower Travel, Elevate Experiences, Enhance Revenues





Suresh Manwani
Sutherland

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Who is Sutherland ?

39+ Years of Maximizing Lifetime Value of our Clients' Customers

01 Process Consulting & Analytics Company

02 Customer Experience & Business Operations Company

03 AI-Driven Digital Business Transformation Company

Deliver Measurable Business Outcomes

Digital Operations

- Core Industry Processes
- Proprietary Digital Fabric
  - 40+ platforms
- Outcomes driven commercial model

Digital Engineering & Labs

- Design & Customer Experience
- Data & Analytics
- Product Engineering
- Digital Assurance
- Intelligent Automation

BPaaS

Full scope BPaaS
(People, Process, Technology, Outcomes)

- Next Gen Contact Center as a Service
- Digital Finance as a Service
- Industry led BPaaS

55,000 Employees across 60+ locations in 60+languages delivering measurable results for global brands.



Travel, Transportation, Hospitality, & Logistics



Mortgage



Retail & Consumer Packaged Goods



Healthcare



Technology



Insurance



Manufacturing



Banking & Financial Services



Communications, Media & Entertainment



Energy & Utilities

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Our End-to-End AI Enabled Aviation Offerings

OFFER → ORDER → SETTLE → DELIVER

CUSTOMER EXPERIENCES

Transformation & Process Design

- Experience Design
- Digital Consulting
- Travel Partnership
- Content Management
- Social Content

Passenger & B2B (Travel Agencies & Corporate Partners) Customer Experience

- Human + AI Agents
- Sales & Reservations
- Disruption Management
- Refunds & Reissues
- Loyalty Management
- Social & Trust & Safety

Offer & Order Support

- Fare Filing & Analysis
- Revenue Integrity
- Competitive Analysis
- BIDT Audit
- Contract Validation

BUSINESS SERVICES

Digital Finance, HR & Governance

- Revenue & Order Accounting
- Cost Management (Audit and Payout Management)
- FP&A · Accounts Payable
- Customer to Cash
- Compliance (Tax Management + Filing + Internal Audit + SOX)
- Procurement Ops
- Human Capital Management

Operations Management

- Contact Center Ops
- Recruitment & L&D
- WFM

Digital Engineering

- Dev/SecOps
- Product Modernization
- QE Automation
- System Integration

Operations Management

- Check In / Airport Ops Support
- Digital Maintenance
- Smart Campus
- ESG Reporting
- Intelligent Asset Management

Connected Intelligence · Analytics and Insights · Automation

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SUTHERLAND®

digital outcomes.



IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



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SR2 - Report from the SIS Steering Group

David Vaughan – Chair, SIS Steering Group

Finance Manager, Revenue Accounting & Taxes, Qantas Airways

Agenda

- 🎯 Mandate of SIS Steering Group
- 👥 SIS Steering Group Members
- 📅 SIS Steering Group Meetings Agenda
- 📋 Updated SIS Steering Group TORs



2026 Mandate of SIS Steering Group

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

The SIS Steering Group (SIS SG) shall provide technical guidance to Industry Financial Advisory Council (IFAC) and IATA Management on matters related to the Simplified Invoicing and Settlement (SIS) product.

SIS SG Terms of Reference and Mandate are included in the IATA SIS Participation Agreement (ISPA), Attachment C / "Governance"

10 areas of activities included in the SIS SG Mandate and are detailed in the IATA SIS Participation Agreement (ISPA), Attachment C / "Governance" – Section 1.1

e-Invoicing IS-XML standard review and updates to ensure the right standard in place to help industry to achieve savings through automation of processes

2026 Mandate of SIS Steering Group

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Areas of Activities Include

- Maintaining global oversight of the ongoing SIS operation and development to ensure that SIS provides cost- effective, high-quality settlement services that are relevant to IATA members' needs.
- Providing a consultative forum between IATA management and Member airlines on the efficient operation of the service.
- Advising IATA management on prioritization of developments and changes to functionalities of the Simplified Invoicing and Settlement System as proposed by the user communities or the service providers and supporting any system testing as requested by IATA.
- Providing guidance to IATA management in respect of the pricing policies for the operation of the service.
- Reviewing any audit risk and risk issues associated with the service.
- Proposing changes to electronic invoicing processes and standards, in particular management of the IS-XML standard for electronic invoicing, determination of e-invoicing formats, submission methods, electronic documentation requirements, and changes to mandatory fields.
- Reviewing proposed changes in billing rules or transaction processes arising from Industry meetings and consider their implications on service.
- Drafting and proposing any changes that may be required to the IATA Revenue Accounting Manual after considering inputs from SIS participants.
- Coordinating with other IATA Industry e-invoicing Services with regards to interfaces between the services.
- Coordinating with the XML Working Group wherever a common approach to standards may benefit the industry.

2026 SIS Steering Group Membership

✓ 3-Year Mandate
(Renewable Once)



Current Mandate: 1 Dec 2022 - 31 Dec 2025 | Extended through 30 Dec 2026

SIS SG Chair
David Vaughan (QF)
Appointed by IFAC
3-Year Mandate

SIS SG Vice-Chair
Mengyuan (Chris) Fang (MF)
Appointed by IFAC
3-Year Mandate

SIS Steering Group Membership

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15 SIS Steering Group Members

12 IATA Member Airlines and 3 non-airlines - ex-officio members

- 5 members appointed by the Industry Financial Advisory Council (IFAC) based on the results of the elections at the SIS General Meeting
- 5 members with Accounts Payable expertise appointed by the Industry Financial Advisory Council (IFAC) based on members nomination
- 5 Officials of IATA and ACH and other industry WGs (acting ex-officio)
  - Chair of the Airline Billing and Settlement Working Group (ABS WG)
  - Chair of the ACH Revenue Accounting Committee
  - Secretary/Treasurer of the Airlines Clearing House
  - IATA's Director Industry Financial Services
  - IATA's Senior Manager Standards Development

Additional 4 Observers, tax experts, nominated by ITWG for e-Invoicing compliance items – from January 2025

SIS Steering Group Members

15 members: effective 1st December 2022 to 31st December 2026

Chair
David Vaughan (QF)

Vice-Chair
Mengyuan (Chris) Fang (MF)

5 Members Elected during 10th SIS GM on 29th Sep 2021

6E - Pramod Kumar Srivastava
CA - Kaihong Zhang
MF - Mengyuan (Chris) Fang – **Vice-Chair**
TP - Joao Feliciano
Vacant *

Note: * AC - Sandi Girard retired

5 Members appointed by IFAC – 1st Dec 2022

AA - Brenda Fullmer
EK - Suresh Pereira
KL - Rob Huijsman
LH - Guido Baldus
QF - David Vaughan - **Chair**

SIS Steering Group Members

Chair of the Airline Billing and Settlement Working Group	**Benaifer Bhathena**
Chair of the ACH Revenue Accounting Committee	**Jamie Haluik** from 13 May 2026
Secretary/Treasurer of the Airlines Clearing House	**Jerry Fonacier** from 1 Oct 2024
Director Industry Financial Services, IATA	**Hoy Chin Yeoh** from 1 Oct 2025
Senior Manager Standards Development, IATA	**Altug Meydanli**

KEY CHANGES

- Jamie Haluik replaced Jenny Benjamin
- Hoy Chin Yeoh replaced Juan Antonio Rodriguez
- Membership maintained at 5 ex-officio seats

SIS SG SECRETARY

Adina Minculescu
Head, Simplified Invoicing and Settlement

SIS Steering Group Members

4 Observers - tax experts, nominated by ITWG for e-Invoicing compliance items – from January 2025

Rizwaan Sumra

AIR CANADA

Sebastien Larrivee

AIRFRANCE

Archana Naik

Until Sep 2025

Emirates

Nilofar Eisbrenner

Lufthansa

Observer Role: Provide tax and regulatory expertise to support SIS e-Invoicing compliance activities.

SIS SG meetings and calls

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

2026 FACE-TO-FACE MEETINGS

- **9–10 June • Montreal**
- **25 October • Macao (Half Day)**

Generally, SIS SG is meeting face-to-face **twice per year**, with **one additional half day meeting at WFS**, and conducting conference calls between meetings

2026 Conference Calls

Jan 28	Feb 25	Mar 25	Apr 29	May 13*	Jul 15	Aug 26	Sep 22	Oct 14

* Joint call with ITWG

Next Call
2 December 2026

SIS SG Meeting – Montreal, 9th & 10th June 2026



SIS Steering Group Meetings Agenda

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

SIS Operational performance

- SLA & KPIs
- Annual Customer Satisfaction Survey

SIS Financials

- Review volumes and work with IATA team to reduce cost and prevent a deficit

SIS Pricing review (e-Invoicing incoming invoices)

Prioritizations of SIS Enhancements & brainstorming new functionalities

Miscellaneous Invoice Data Quality

e-Invoicing Legal Compliance

Supplier Onboarding

e-Invoicing needs in the World of Offers & Orders and how SIS can support industry interline settlement with Offers & Orders

SIS Audit - SOC2 Type II Certification

SIS Workshops and Webinar topics

SIS Steering Group Meetings Agenda

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

SIS Industry Webinars series - 4 planned in 2026 with participation of SIS SG airlines:

16 Mar

SIS Usability: Tips & Tricks

168 reg | 102 att (61%)

7 Jul

SIS e-Invoicing and e-Reporting Compliance Updates

188 reg | 117 att (62%)

16 Sep

SIS New Functionalities

122 reg | 84 att (69%)

9 Dec

Planned (TBC)

Upcoming

Featured airlines

- QF participation in March webinar;
- QF & MF jointly presented September webinar (Chair and Vice Chair of SIS SG)

Note: All previously recorded webinars are available on the **SIS Webinars Webpage**, Classified: Beginners, Intermediate, Advanced

SIS Steering Group Meetings Agenda

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

- **SIS Workshops 2026**
  - Delivered: March 2026 - "**SIS Basics**"
  - Planned: November 2026 – "**Misc Invoice Data Quality**"
  - Additional Workshops planned for 2027



SIS Steering Group Achievements 2022-2026

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

2023

- ✓ SIS Infrastructure Refresh – May 2023.
- ✓ New XLS to XML converter for SIS Cargo billings.

2024

- ✓ SIS Bilateral invoices Optional Settlement through Clearing Houses – SMI-B to ICH & ACH – Go Live May 2024.
- ✓ Calendar changes from July 2024 - collaboration with ICH WG.

2025

- ✓ Connection of BSP & CASS to SIS for e-Invoicing
- ✓ e-Invoicing compliance added for 10 countries: Malaysia, Romania, Italy, Saudi Arabia, Germany, Estonia, Poland, Belgium, Zimbabwe, France.
- ✓ Introduction of B2C invoicing in SIS – 2025.

2026

- ✓ SIS SOC2 Type II Certification
- ✓ Overall, 13 Webinars and 5 Workshops delivered

SIS Steering Group Achievements 2022-2026

Members, SIS SG and IATA driven new functionalities:



Purchase Order (PO) matching in SIS + Add PO number to Payables Misc Charge Code Report



LOB (Line of Business) in MISC IS-XML files



MISC - Auto-increment Billing Period



Enhancements to the PAX Blocked Tax Codes Report



New Search Option for Invoice Tax Submission Status

Business Impact:
- ✓ **Faster Processing**
- ✓ **Better Reporting**
- ✓ **Stronger Compliance**
- ✓ **Improved User Experience**

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Other enhancements 2022-2026

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

- Sending invoices via email using the SMTP/Subdomain of sender
- Self billing / e-Reporting of international payable invoices
- Receive payable invoices from outside SIS
- New charge codes introduction
- Future submission of invoices where no exchange rates present
- New fields for Miscellaneous credit notes
- Optimization – SIS Invoice PDF's and Screens
- UATP non clearing house invoices receipt on daily basis

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SIS Governance – next steps

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- New IATA Governance framework was established by the IATA 82nd Annual General Meeting (AGM) in June 2026
- Ongoing review of SIS Governance and associated participation documents in line with the new IATA Governance framework
- Additional time is needed to finalize a detailed review under the new Governance framework
- Current SIS Steering Group mandate is proposed to be extended until 30 June 2027
- Final proposal to be submitted to IATA Board of Directors for approval at their meeting in June 2027

SIS General Meeting – Today

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



e-Invoicing at Scale

Overcoming Real-World Challenges



Are You Making the Best Use of SIS?

Tips, Tricks & Optimization



DON'T MISS TODAY'S INTERACTIVE SESSIONS!


IATA
SIS
SAME PURPOSE.
MORE POSSIBILITIES.
CELEBRATING
15 YEARS
OF SIS
TRUSTED BY THE INDUSTRY SINCE 2011
Invoices
22.2
Million
USD Processed
949
Billion
Members
144
Thousand
Transactions
2.7
Billion
2011
Launch
2016
Adoption
2021
Evolving Capabilities
2026
15 Years

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26 October 2026

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SR3-The Latest with SIS

Adina Minculescu

Head, Simplified Invoicing and Settlement, IATA

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Agenda



01 SIS Volumes

02 Governance

03 SIS Key Highlights 2026

04 2026 Budget and Forecast

05 Last Year's SIS GM14 Action Items Update

246mil

(+4%)

Transactions processed



1.94mil

(+18%)

Invoices processed



$89bil

(+7%)

Total USD Value processed

134,906

(+18%)

Companies receiving invoices

721

(+3%)

Companies sending invoices



3.89%

(-5.88%)

PAX Rejection Rate

51%

Bilateral Invoice Growth

SIS Scorecard 2025

189mil
(+2%)
Transactions processed



1.66mil
(+20%)
Invoices processed



$74bil
(+12%)
Total USD Value processed

143,808
(+8%)
Companies receiving invoices

728
(+3%)
Companies sending invoices



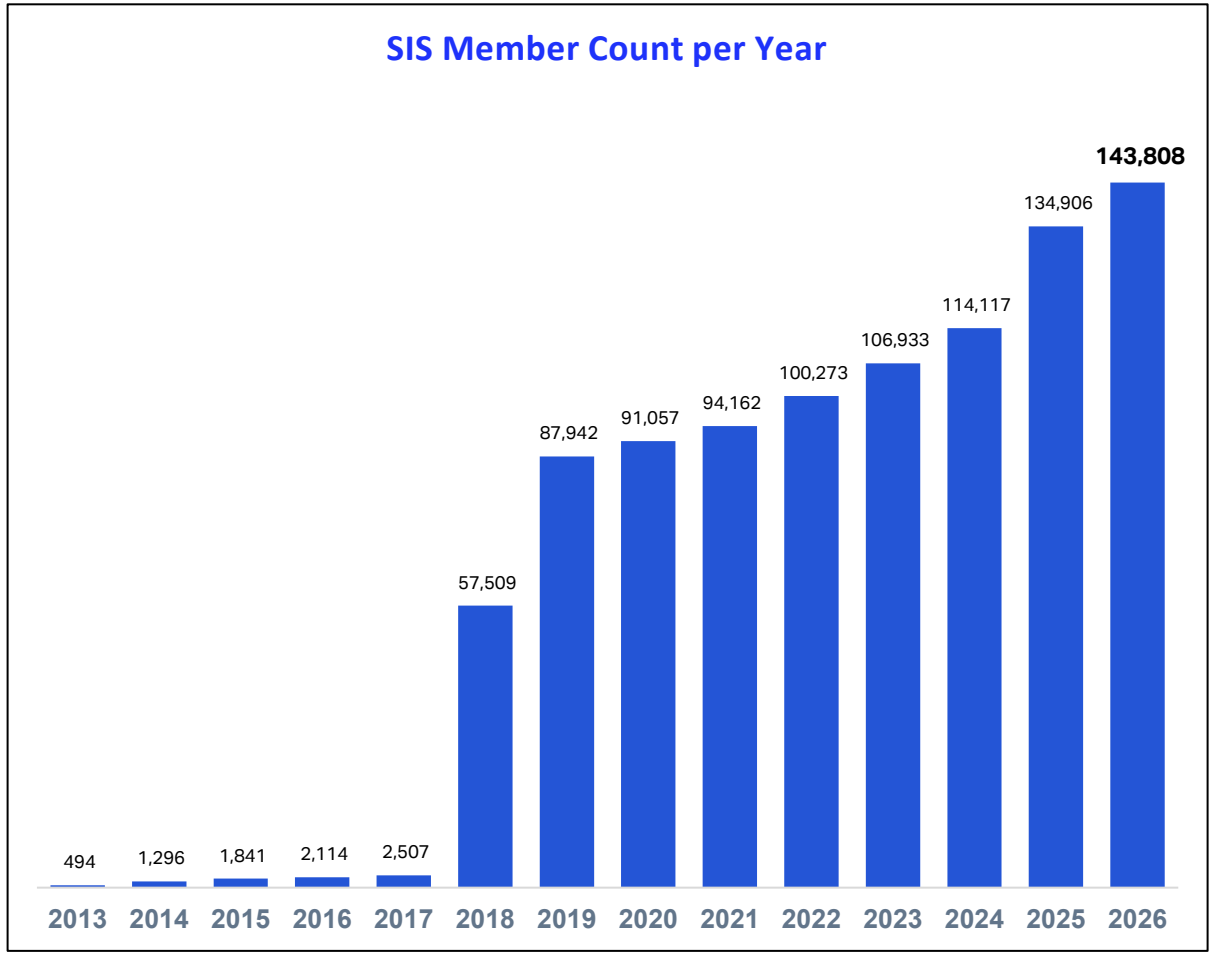
3.59%
(-4.97%)
PAX Rejection Rate

52%
Bilateral Invoice Growth

SIS Scorecard YTD Sep-2026 vs YTD Sep-2025

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SIS Participants



Participant Category	September 2026	2025	% Change
ISPA Airline	503	488	3%
ISUA Airline	10	9	11%
Total Airlines	513	497	3%
ISPA Supplier	90	93	-3%
ISUA Supplier	286	247	15%
Total Suppliers	376	340	11%
ISUA Agent UATP	24	21	14%
E&F Customers	120	109	10%
IATA Offices	23	23	0%
TOU	2,448	2,350	4%
TOU UATP USS MERC.	61	61	0%
Sub Total	3,565	3,401	5%
TOU Agents*	140,243	131,505	7%
TOTAL	143,808	134,906	7%

*Agents (BSP & CASS) to which IATA submits invoices through SIS. The number of agents also includes some branches, as requested for invoicing purposes.

Billing Summary

January–September 2026 vs 2025

+12% Invoice value

+20% Invoice count

+2% Transactions

	Jan – Sep 2026				Jan - Sep 2025			
Billing Type	USD Value (in billions)	Count of Invoices	Count of Transactions	Transactions Distribution	USD Value (in billions)	Count of Invoices	Count of Transactions	Transactions Distribution
PAX	$38.87	522,071	161,424,074	85.21%	$35.27	502,029	158,067,620	85.47%
NON-TRANSP	$25.15	628,757	25,009,665	13.20%	$22.74	602,236	24,302,937	13.14%
BSP	$2.12	351,922	754,683	0.40%	$1.46	147,901	344,962	0.19%
CASS	$1.06	36,105	74,072	0.04%	$0.43	19,970	41,979	0.02%
B2C *	$8.06 M	14,313	14,313	0.01%	$1.73 M	5,236	5,236	0.00%
CGO	$1.27	61,059	798,270	0.42%	$1.10	60,980	822,809	0.44%
UATP	$5.63	45,150	1,377,503	0.73%	$5.23	41,971	1,349,361	0.73%
TOTAL	$74.12	1,659,377	189,452,580	100.00%	$66.23	1,380,323	184,934,904	100.00%

2026 vs 2025			
Billing Type	% Change USD Value	% Change Invoice Count	% Change Transactions
PAX	10%	4%	2%
NON-TRANSP	11%	4%	3%
BSP	45%	138%	119%
CASS	145%	81%	76%
B2C *	367%	173%	173%
CGO	16%	0%	-3%
UATP	8%	8%	2%
TOTAL	12%	20%	2%

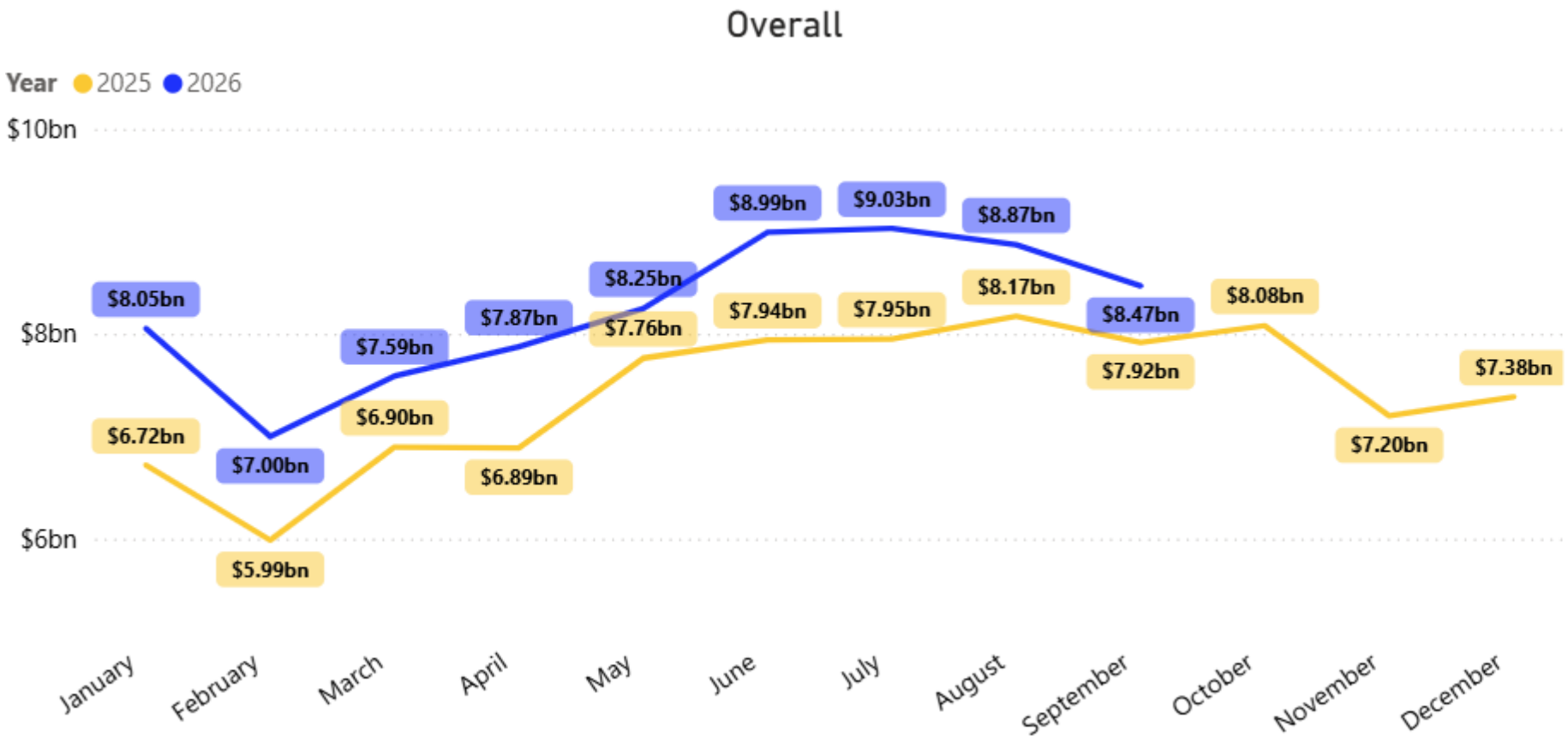
** B2C invoice submissions began in June 2025.*

Unrestricted

Billing Values through SIS - Overall

USD Value (in Mil.) 2026 vs Previous Year

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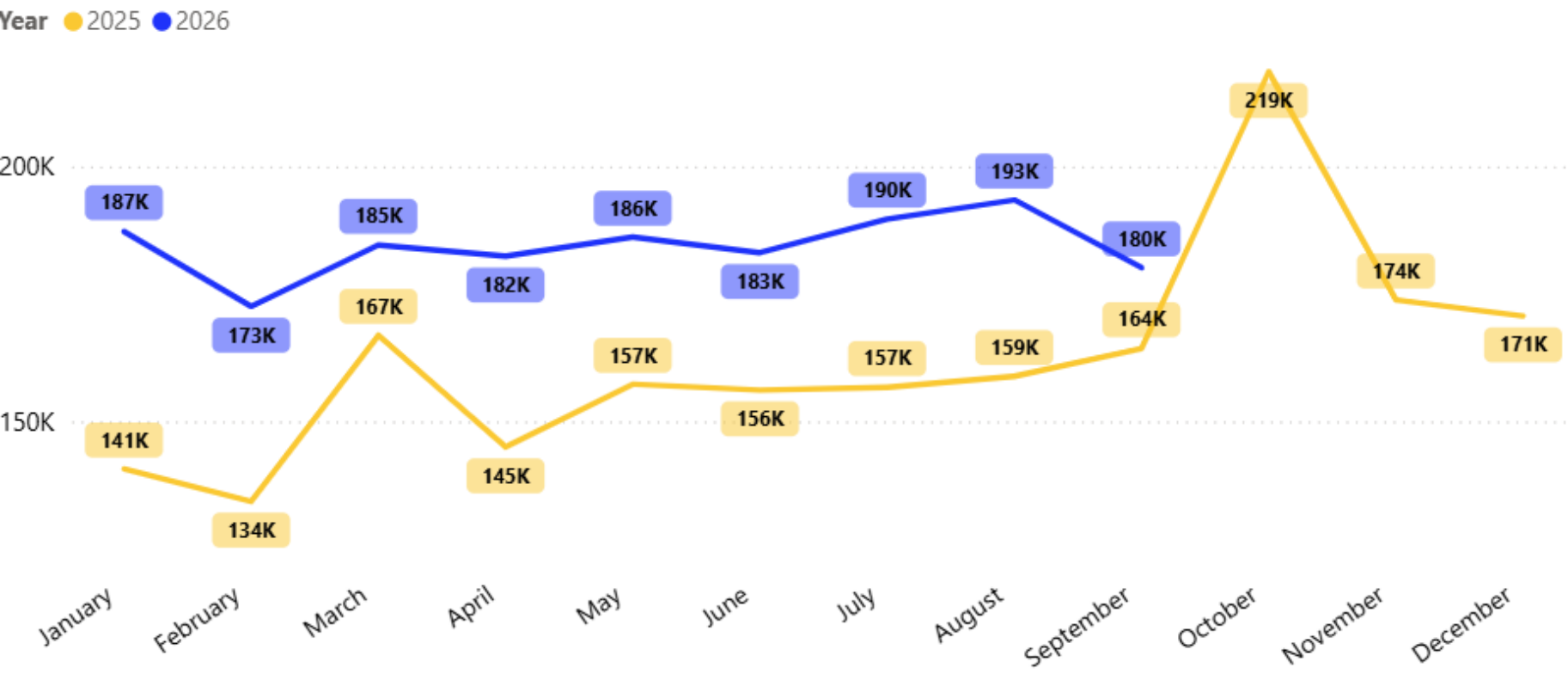
Month	2026	2025	2026 vs 2025
January	$8,052M	$6,718M	20%
February	$6,997M	$5,987M	17%
March	$7,589M	$6,895M	10%
April	$7,873M	$6,887M	14%
May	$8,248M	$7,763M	6%
June	$8,993M	$7,941M	13%
July	$9,029M	$7,950M	14%
August	$8,871M	$8,171M	9%
September	$8,469M	$7,915M	7%
YTD	**$74,121M**	**$66,229M**	**12%**

Number of Invoices through SIS - Overall

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2026 vs Previous Year

Overall

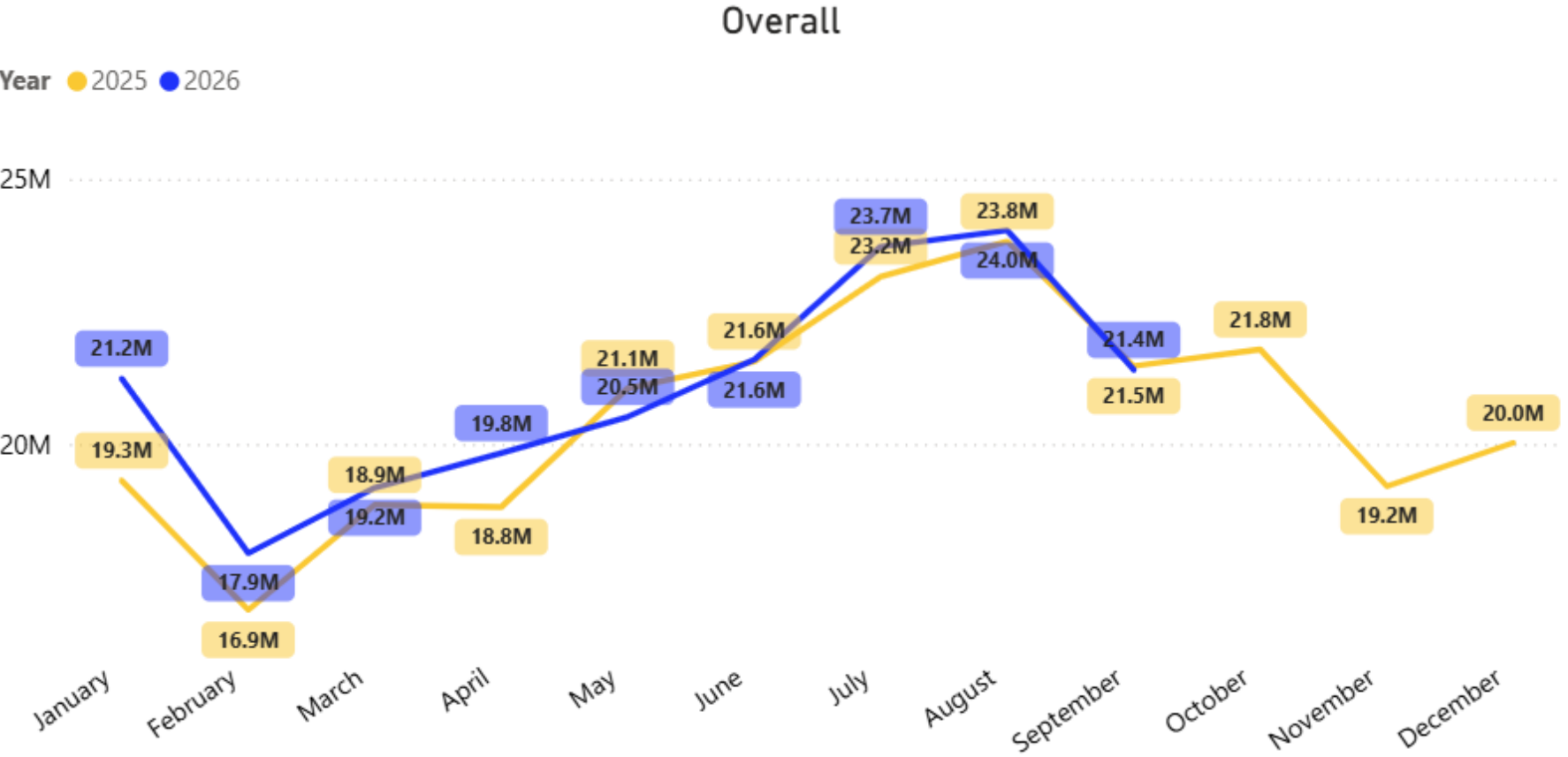


Month	2026	2025	2026 vs 2025
January	187,251	140,701	33%
February	172,569	134,359	28%
March	184,581	166,922	11%
April	182,419	145,000	26%
May	186,154	157,313	18%
June	183,098	156,178	17%
July	189,703	156,685	21%
August	193,448	158,851	22%
September	180,154	164,314	10%
YTD	**1,659,377**	**1,380,323**	**20%**

Count of Transactions through SIS – Overall

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2026 vs Previous Year



Month	2026	2025	2026 vs 2025
January	21,236,795	19,313,552	10%
February	17,943,447	16,875,059	6%
March	19,178,496	18,855,661	2%
April	19,831,884	18,814,551	5%
May	20,515,109	21,053,628	-3%
June	21,593,461	21,561,466	0%
July	23,725,150	23,162,796	2%
August	24,028,552	23,825,594	1%
September	21,399,686	21,472,597	-0%
YTD	**189,452,580**	**184,934,904**	**2%**

Governance

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Voting at SIS GM 2026

Voting on SIS Agenda Items at SIS GM 2026 will be conducted onsite, using the electronic voting devices.

Who can vote

Company signatories of ISPA Agreement that are submitting and receiving invoices through SIS can vote for changes to the service or to the Participation Agreement.

List of Eligible SIS Participants with Voting Rights is published on the SIS Website

Governance

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Prioritization and funding

The items that passed the vote go to the SIS SG for prioritization and confirmation on funding availability once IATA has determined the implementation cost.

We seek to implement as many voted changes as possible. If they are too difficult or expensive to implement, they may be de-prioritized by the SIS SG.

Mandatory billing rule changes

ABS WG items / interline billing rules changes that affects SIS are mandatory to be implemented in next major release as they represent changes to the billing rules.

New functionality proposals

We encourage SIS Participants to send us anytime proposals for SIS new functionalities.

Proposals received will be managed within the budget for the change requests.

SIS Key Highlights 2026

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

SOC 2 Type II Certification

2025: Full operational year. No exceptions noted in external audit testing across more than 160 documented controls. SIS Bulletin published 26 January 2026.

2026 operational year (1 Jan–31 Dec): audit started in August 2026.

e-Invoicing compliance

Belgium, Poland, Zimbabwe, France

Disaster recovery

Planned switchover: annual exercise successfully executed on 28 February 2026 as planned.

SIS enhancements

Prioritization with the SIS SG

Webinars and workshops

3 webinars and 5 workshops delivered in 2026

SIS Webinars webpage:

Customer satisfaction survey

2025 results: CSAT 94% and NPS 51

Pause for one year in 2026. Annual survey resumes from 2027.

2026 Budget and Forecast

IATA SIMPLIFIED INVOICING & SETTLEMENT
GENERAL MEETING

Full cost recovery

SIS prices recover budgeted costs. Under ISPA (SIS Participation Agreement), any surplus or deficit is shared among participants in proportion to the total they paid in the relevant year.

393K USD

2025 surplus

Credit notes issued in P4 July 2026 to 525 SIS participants, all ISPA signatories.

≈390K USD

2026 estimated underlying surplus

Latest forecast based on 2026 activity. Volumes continue to increase at a slower pace.

SIS SG and IATA will continue to monitor the situation closely.

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GENERAL MEETING

Last Year's SIS GM14 Action Items Update



Agenda

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

01 Agenda items discussed during the last SIS GM14, in November 2025

02 Status of items that passed

03 List of SIS Open Change Requests

Status of Agenda Items

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

6 / 6

Voting papers passed

All six passed items were converted into change requests for SIS.

7 agenda items discussed

One item was for information only and did not require a vote.

2

Deployed

4

December 2026

Status of Agenda Items

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Item	Description	Submitted by	Total Votes	Yes	No	Abs	>= 75%	Passed / Failed	CR #
							Yes /(Yes+No)		
S1	Enhancing Operational Efficiency through Retaining Sorting	NH-205-All Nippon Airlines	39	39	0	0	100%	Passed	SIS-162
S2	Reflecting AWB check digit in Prime AWB	NH-205 - All Nippon Airlines	39	39	0	0	100%	Passed	SIS-163
S3	Enhancement to Download File page	UA-016 - United Airlines	41	40	1	0	97.56%	Passed	SIS-164
S4	YQ YR Report from SIS	DL-006 - Delta Airlines	37	34	0	3	100%	Passed	SIS-165
S5	Clearance Currency Amounts Decimals (For Information Only)	XD-A98 – Airlines Clearing House	-	-	-	-	-	-	SIS-166
S6	Monitoring of Suspended Invoices	AT-147-Royal Air Maroc	40	40	0	0	100%	Passed	SIS-167
S7	SIS Miscellaneous Billing Filters	KQ-706 Kenya Airways	36	32	0	4	100%	Passed	SIS-168

Status of Agenda Items

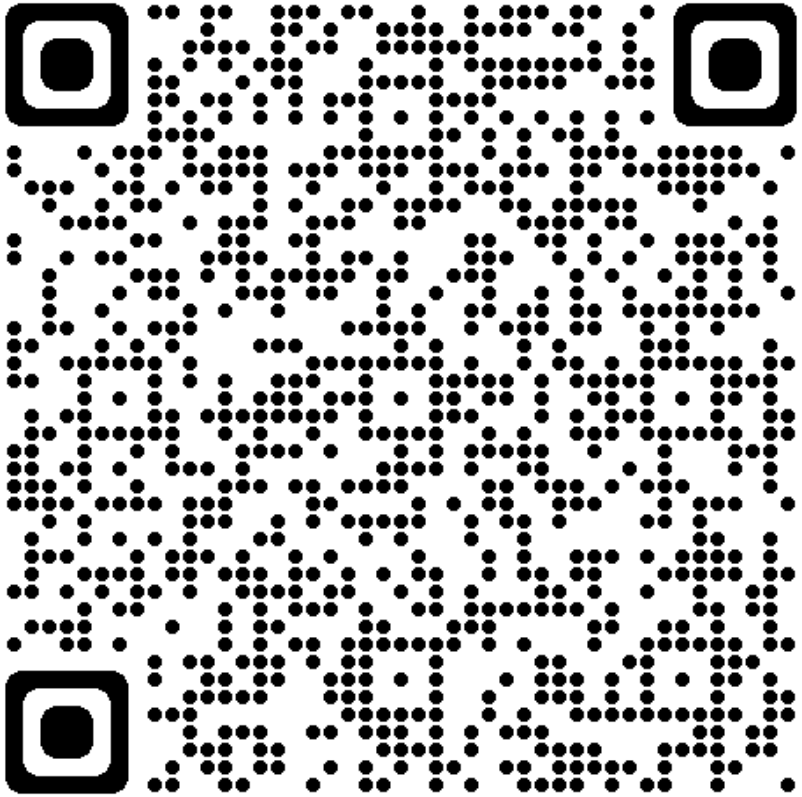
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SIS GM14 ITEM #	CR #	DESCRIPTION	BILLING CATEGORY	Deployment
S1	SIS-162	Enhancing Operational Efficiency through Retaining Sorting	ALL	December 2026 Release
S2	SIS-163	Reflecting AWB check digit in Prime AWB	CGO	December 2026 Release
S3	SIS-164	Enhancement to Download File page	ALL	December 2026 Release
S4	SIS-165	Changes to the PAX YQ/YR Report	PAX	June 2026 – Release 1.22.6.0
S5	SIS-166	Clearance Currency Amounts Decimals (For Information Only)	ALL	October 2026 – Release 1.22.9.4
S6	SIS-167	Monitoring of Suspended Invoices	ALL	December 2026 Release
S7	SIS-168	SIS Miscellaneous Billing Filters	MISC	TBD

List of SIS Open Change Requests

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- ✓ List of open change requests (pdf)
  - ✓ SIS website : "Documentation" page



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Thank You

Macao (SAR), China
26 October 2026

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Join at
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Coffee Break

Foyer / Hall
10:30 – 11:00

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欢迎回来
Welcome Back

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26 October 2026

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SR4 - The Complex World of e-Invoicing Compliance

Kirk Pereira

Head, Standardization Invoicing, IATA

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'Are you ready for e-Invoicing?'

- **Which country?**
- **Outbound or inbound?**
- **Which invoice flow?**
- **Submission only or the full life cycle?**

Country rules multiply the complexity

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THE EXPECTATION

1 format

1 integration

1 process

THE REALITY: REQUIREMENTS VARY

- Tax authority clearance
- Digital Signature requirements
- Peppol exchange networks
- Buyer identifiers and registration
- Transaction and payment reporting
- Tax authority connections
- Local archiving rules

A PDF is a document. Compliance is a process

Multiple formats, common business meaning

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France illustrates the format challenge for inbound invoicing

UBL

Structured XML invoice data

CII

Structured XML invoice data

Factur-X

Readable PDF with embedded XML data

What needs to be looked at

Party identifiers, Data elements, invoice references, tax treatment and amounts

Format conversion still needs complete data and validation.

One transaction, two compliance regimes

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Malaysian e-Invoicing

French reporting / receipt obligation



Malaysian supplier/Airline

SIS

French Buyer/airline

One commercial transaction. Two compliance decisions

The precise obligation depends on transaction and tax treatment.

The “e-Invoicing iceberg”

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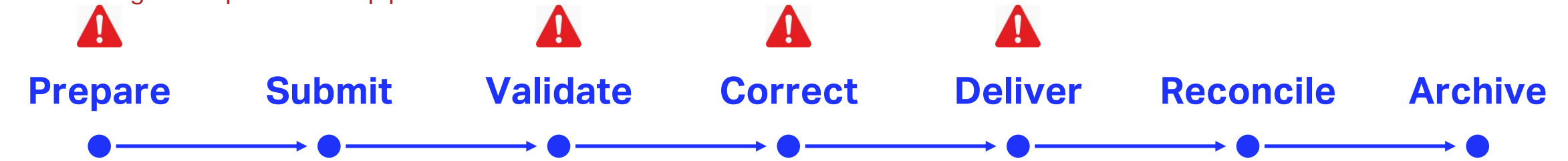


“Most people see the submission. The real operational load is below the waterline.”

Complexity continues after submission

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Red warnings mark potential stop points



Across the journey: monitor rule changes and retest affected integrations.

"Sending the file is not success. Success is getting a valid invoice into the customer's finance process."

So, how is SIS helping the industry manage this complexity? Let's look at what we have been delivering.

Unrestricted

SIS e-Invoicing / e-Reporting Roadmap

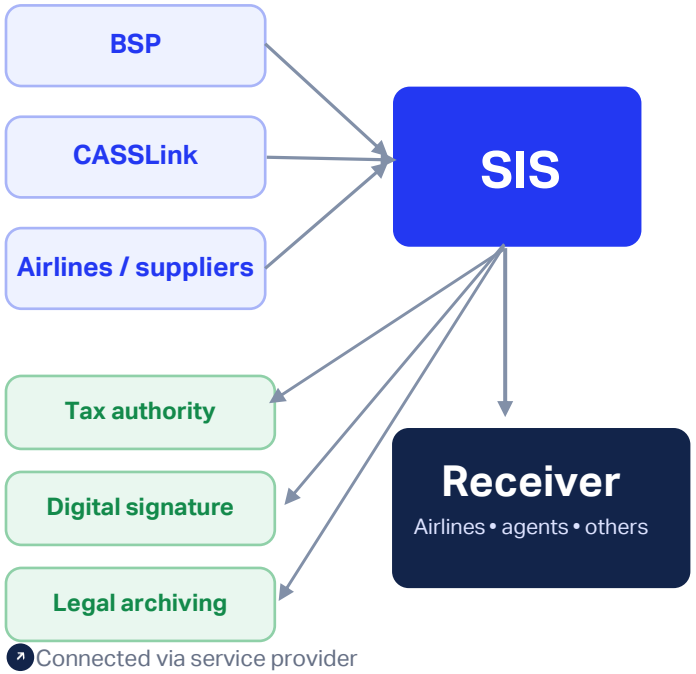
Country mandate coverage and delivery priorities

Executive focus
High-level view of e-Invoicing

12	05	21	15
Available Operational coverage	**Prioritization** Planned / in progress	**Watchlist** Mandates monitored	**Catch-up** Coverage gap backlog

Operating model

Single SIS connection orchestrates country-specific compliance.



↗ Connected via service provider

Country portfolio

Current coverage, delivery pipeline and market backlog

AVAILABLE • 12 COUNTRIES

- Hungary
- Germany
- India
- Estonia
- Saudi Arabia ↗
- Belgium ↗
- Malaysia
- Romania ↗
- Italy ↗
- Poland ↗
- France ↗
- Zimbabwe

PRIORITIZATION • 5

- China ↗
- Mexico ↗
- Norway ↗
- Philippines ↗
- Peru ↗

WATCHLIST

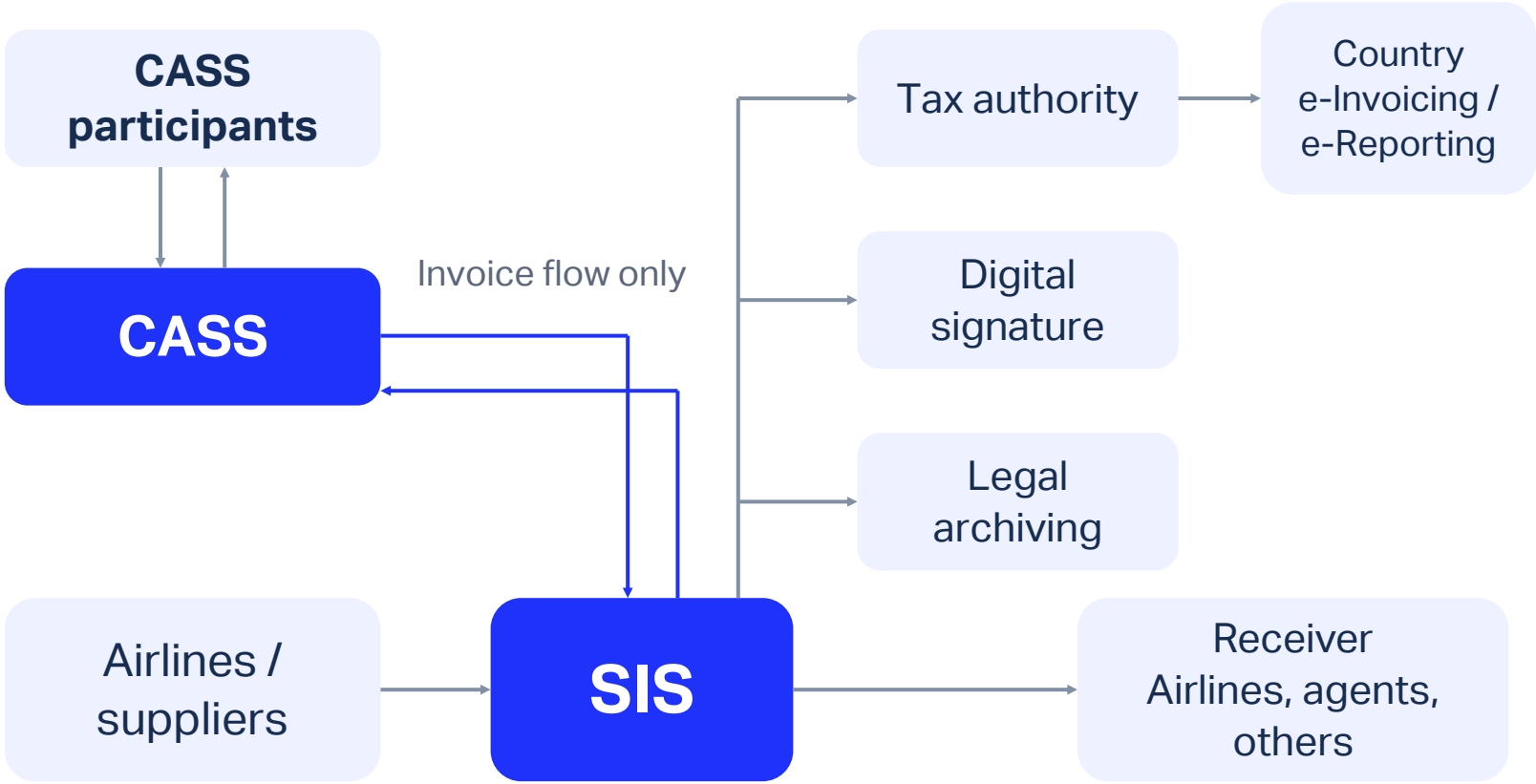
- Singapore
- Oman
- Slovakia
- Angola
- Brazil
- Egypt
- Kenya
- Serbia
- Indonesia
- Greece
- Jordan
- Croatia
- Latvia
- Cambodia
- Uzbekistan
- Netherlands
- UAE
- Nigeria
- UK
- Morocco
- Spain

CATCH-UP REQUIRED

- Argentina
- Bolivia
- Chile
- Korea
- Costa Rica
- Colombia
- Türkiye
- Ecuador
- Vietnam
- Uruguay
- Guatemala
- Thailand
- El Salvador
- Panama
- Dominican Republic

CASS invoicing submission flow

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Optional SIS service

CASS connects to SIS to generate legal invoices and report to the tax authority.

CASS remains unchanged

All other CASS processes and services remain within CASS.

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BSP invoices | From airline level to ticket level

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Invoicing scenarios

01 Model A (currently in use)

Airline / agent-level invoicing

ACTIVE BSPs

Malaysia (sales) / Worldwide sales (e-reporting)
Germany · Malta · others (commission)

02 Model B bill 'end customer' if corporate (B2B)

PILOT MARKET (to extend to Poland)

France …

- BSP Identifies corporate customers in the RET file (based on SSR from agent)
- Issue separate corporate invoices and 1 main invoice for non corporate tickets

03 Model C Ticket level Invoicing / Reporting

TARGET MARKETS

Peru + Colombia …

- Data Requirements in progress
- Implementation of data transfer to SIS in Q2 2027

Data collection on behalf of airlines

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MALAYSIA

TINs/BRN/contacts

GERMANY / ROMANIA / INDIA / HUNGARY

VAT IDs/addresses

Collected once for the community

FRANCE

Electronic invoicing addresses

BELGIUM

Peppol IDs

Technology cannot submit a compliant invoice if the participant and buyer data are missing.
SIS is not only connecting platforms. We are helping prepare the aviation ecosystem.

Shared compliance is not only shared technology.
It is shared preparation.

SIS e-Invoicing: 2026 achievements

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Year to date, based on updates through 26 October 2026

COUNTRY DELIVERY

Belgium	Live in January: Peppol exchange and receipt of non-SIS supplier invoices.
Poland	KSeF connection live for CASS and other B2B invoices.
France	Live on 27 August with six core capabilities operational.
Zimbabwe	Onboarding in progress.
Germany	CASS airlines onboarding in progress.

France rollout continues: five additional flows remained in progress on 1 October.

12

countries available

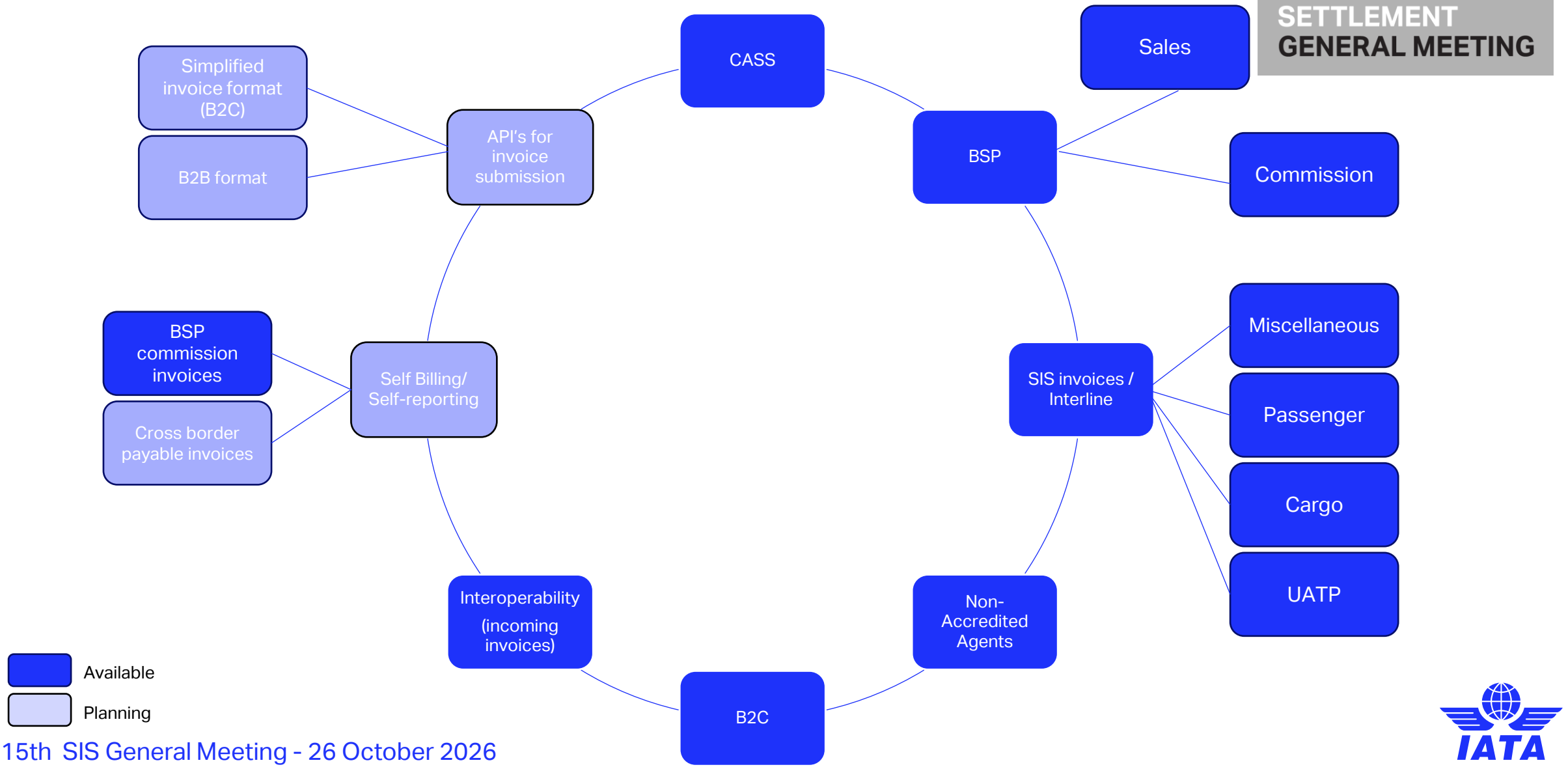
Up from 8 last year:
Belgium, Poland, France and Zimbabwe added

BROADER CAPABILITIES

Belgium/ France: inbound receipt, Self-billing / Payable invoice reporting.

SIS journey with e-Invoicing / e-Reporting

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Different e-Invoicing rules.

Shared industry challenges.

One SIS connection.

e-Invoicing will remain complex. Our job is to ensure that every airline does not have to manage that complexity alone.

Breakout session 1

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

e-Invoicing at Scale

How can airlines scale compliance
without repeating the work in every country?

Join us to hear about the current challenges from airline experts and explore how SIS supports a common industry approach.

Bring your airline's challenges to the discussion.

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SR5 - Case Study – e-Invoicing Compliance Implemented

Bruno Roussel

Senior Customer Success Manager, IATA

Supplier vs Airlines

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	Airlines	Suppliers
Different countries	Y	Y
Fiscal obligations	It depends	Y
Standardization needs	Inbound processing	One size fits all
Detailed information	For reconciliation	Supporting information
Dispute	Manual or automated	Streamline
Invoice traceability	System enable	Benefits

Why?

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Supplier look for process standardization

They rollout standard software all over the world

Then those billing software are IS-XML compliant, so they look at maximizing this standardization

This process allow them to migrate client providing standard IS-XML data set then SIS create all supporting document required by airlines

This is requested by airline having automated invoice ingestion or reconciliation

Examples ?

Swissport 17/49 Countries

28 entities

Over 55 airlines

100 % airline migration to SIS when mandate is in place

Swissport Legal Entity/Affiliate	IATA Code
AGN Aviation Services	XB-P63
Belgium Airport Services	XB-P98
Swissport Cargo Services Belgium	XB-9JC
Swissport Finland Oy	XB-9JD
Swissport Cargo Services Deutschland GmbH	XB-9TK
Swissport Italia SPA	XB-P17
Swissport GB Ltd	XB-P18
Swissport Ireland Ltd	XB-P20
Swissport Cargo Services Austria GmbH	XB-P24
Swissport Saudi Arabia Ltd	XB-P25
Swissport Amsterdam	XB-P34
Swissport Cargo Services The Netherlands	XB-P35
Swissport Maroc SA	XB-P42
Swissport Basel	XB-P47
Swissport Geneva	XB-P50
Swissport Zürich	XB-P52
Swissport DUS Cargo Services GmbH	XB-P69
Swissport Handling SA	XB-P70
Swissport Korea	XB-P89
Swissport Japan	XB-P93
Swissport Frankfurt	XB-P94
Swissport SA Fuel Services	XB-Q22
Swissport Fueling Inc.	XB-Q23
Swissport USA Inc.	XB-Q24
Swissport Cargo Services LP	XB-Q25
Swissport Berlin	XB-Q95
Swissport Cargo Solutions	XB-N00
Swissport Brazil LTA	XB-9JH

Examples ?

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Menzies 16/65 Countries

N04	Menzies Aviation (Denmark) A/S	DENMARK
N05	Menzies Aviation (Sverige) AB	SWEDEN
N13	Menzies Aviation (USA) Inc	UNITED STATES
N15	Menzies Aviation (Canada) Ltd	CANADA
N24	Menzies Aviation (ASIG) Limited	UNITED KINGDOM
N25	Menzies Aviation (UK) Limited	UNITED KINGDOM
N27	Menzies Aviation (Ground Services) Australia Pty Ltd	AUSTRALIA
P75	Menzies Aviation Angola	ANGOLA
P90	Menzies Aviation (Iberica) S.A.	SPAIN
P91	Menzies Aviation (Czech), s. r. o.	CZECHIA
P92	Menzies Aviation Holdings Limited	UNITED KINGDOM
N31	Menzies Aviation (Oslo) AS	NORWAY
P61	NAS LIBERIA AVIATION SERVICES INC	LIBERIA
P62	NAS IVOIRE SA	COTE D'IVOIRE
P65	NAS Mozambique Limitada	MOZAMBIQUE
P81	NAS-DAR AIRCO Company Ltd.	TANZANIA, UNITED REPUBLIC OF
P83	NAS RDC SASU	CONGO

Ground Handler Segment

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When suppliers adhere to SIS successfully this changes the equation:

- Willing to roll out more countries
- Willing to roll out more business types (into plane…)

- Then like an airline they think could SIS also embed fiscal process

Fiscal invoicing

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This is recent but a new driver for suppliers

It’s a merger of SIS EDI invoice and fiscal process

They see that as beneficial to save on cost

But also, they start on some occasion using SIS for receiving their own supplier invoices

There behaviour and expectation from SIS is aligning very well with airlines

This is increasing the opportunity as this is a shared benefit

Swissport 1/2

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Swissport already runs live e-invoicing and ICH settlement across 17 countries spanning Europe, APAC, MEA, DACH, LATAM and NOAM

The broadest footprint of any ground handler today, with new stations onboarded in as little as 5 days

Coverage spans Ground Handling, Cargo, Fueling and Lounge services, so customers consolidate billing across multiple business lines through one IATA channel instead of station-by-station paper invoices

Both e-invoicing and ICH settlement are free to the customer and have no impact on existing credit terms

Removing the usual adoption barrier and allowing Swissport to deliver this at scale across the industry

Swissport 2/2

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Feedback from carriers already on the service — full-service and low-cost, cargo and passenger, global and regional — consistently points to fewer disputes, faster reconciliation and lower processing cost

Swissport is committed to extending the rollout across our global network through 2026–27, sequenced to customer demand rather than a fixed internal schedule

For any airline ready to migrate, it's a short conversation, not a project — standard SIS e-invoicing onboarding takes about 5 days per station for Swissport entities already provisioned & registered with IATA

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Thank You

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26 October 2026

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SR6 - IATA & ATPCO Partnership Update: What's Next for TFCs

Matt McKinley

Assistant Director, Aviation Taxes Charges and Pricing Solutions, IATA

Pablo Londoño-Betancur

Head of Tax, ATPCO

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Taxes are not airline revenue, but airlines absorb the risk when they are wrong.

$147B

COLLECTED ANNUALLY

~20%

OF EVERY TICKET

$1.4B

LOST ANNUALLY

The same tax information is used repeatedly throughout the ticket lifecycle

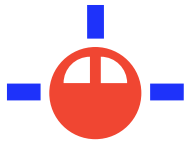
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Pricing



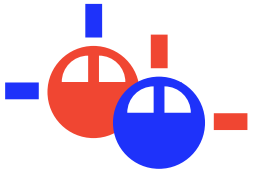
How much should the passenger be charged?

Sales Tax



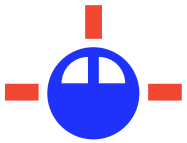
How much tax does the issuing airline owe?

Settle



How should taxes be shared between airlines?

Fly



How much tax must the operating carrier remit?

Verify



Can everyone prove the calculation was correct?

Why is it so difficult to get TFCs right?

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Example: Air Passenger Duty – UK
Rule: Children <15 exempt



Airline systems only support Child (2-11)

Thousands of tax combinations

(age, cabin, nationality, destination, etc.)

250+ countries

800+ taxes

Case Study: Short Collection

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



Expected Tax: 40.42 USD

Calculated Tax: 36.07 USD

- 4.35 USD per passenger

4.35 USD
SHORT COLLECT
PER PASSENGER

× **50** Flights × 200 PASSENGERS = **43,500 USD**
IMPACT PER Day

Why Revenue Accounting Teams feel the pain

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

- Different interpretations of TFC rules
- Refundability disputes
- Interline settlement issues
- Audit exposure
- Manual investigation effort

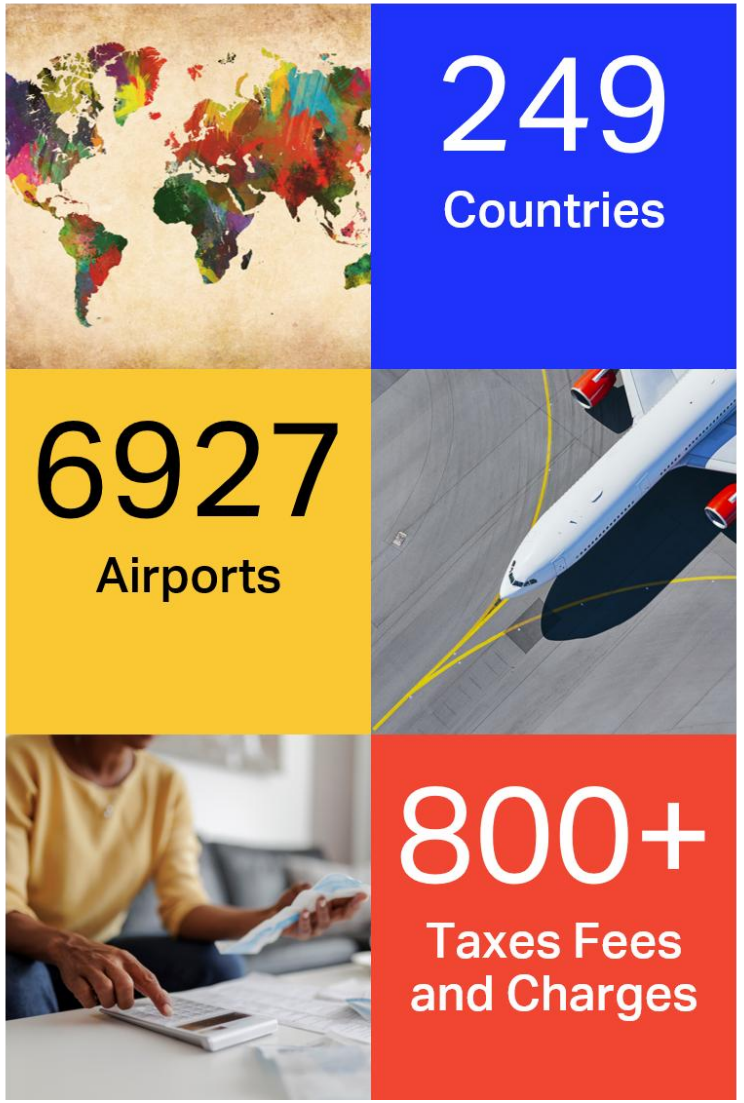
35%

of all rejections are TFC related

How does the industry manage this today?

TTBS (and RATD) consolidates the rules for passenger taxes, fees and charges worldwide.

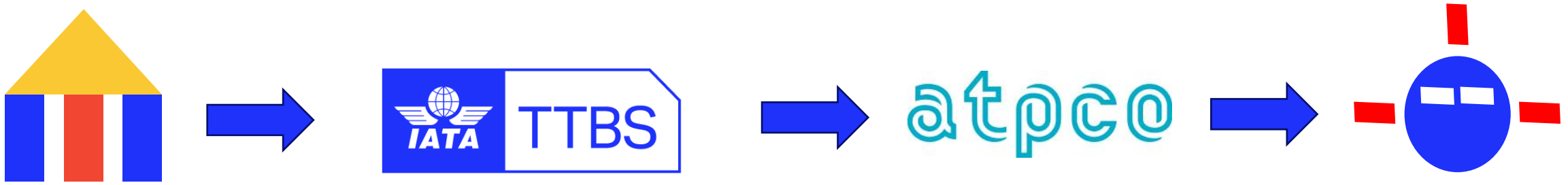
But knowing the rules isn't enough.



IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Turning Rules Into Automation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



Governments publish TFCs

TTBS consolidates tax information

ATPCO automates those rules

Airline Systems apply the rules

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

TTBS knows the rules

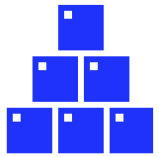
ATPCO automates the rules

but airlines still need to determine which rules apply


Ensure **consistency** and **automation** across the entire passenger tax life cycle from Pricing through Revenue Accounting
IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING
our Ambition
IATA

First, we need to simplify access to tax info

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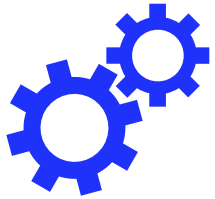
One Unified Portfolio

One place for tax content and automation.



One Support Ecosystem

One support channel for airline tax questions.



New Innovation

New products like TTBS AutoCheck, VAT on Ancillaries.

IATA & ATPCO Partner to Simplify Tax Management

TTBS AutoCheck: A Common Tax Rules Engine for the Industry

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Passenger & Journey Info

TTBS AutoCheck Calculates Taxes

Airlines can validate and apply tax rules consistently

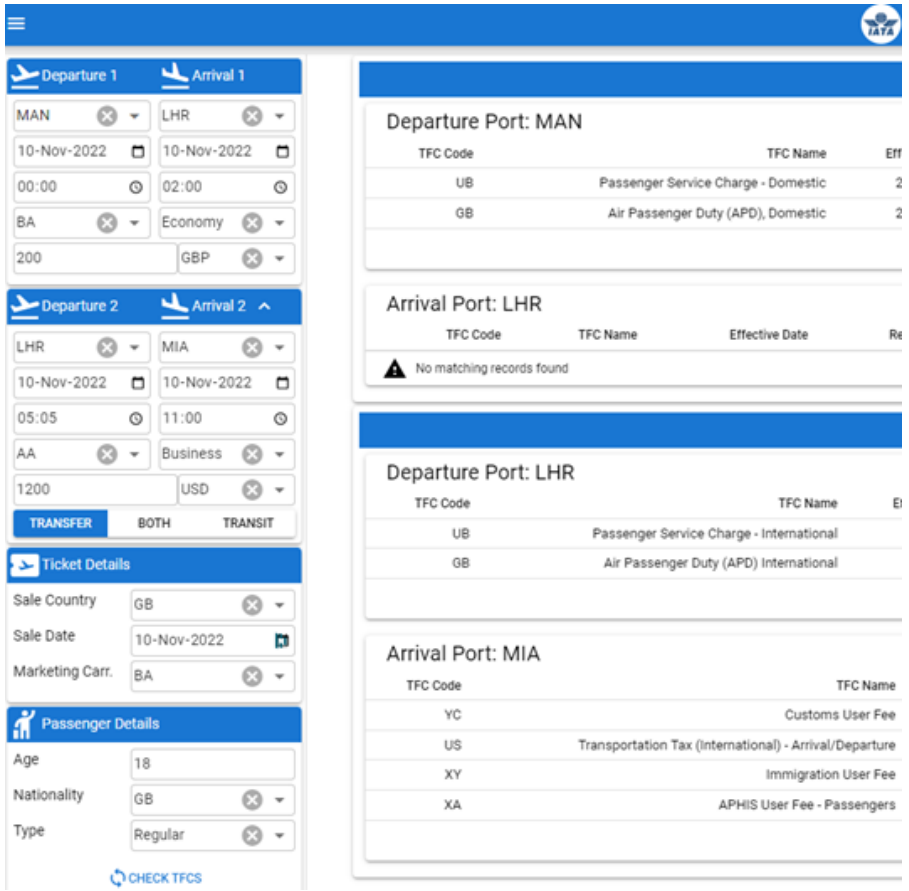
How will airlines use TTBS AutoCheck?

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Pricing & Shopping
Accurate taxes during offer creation and ticket pricing

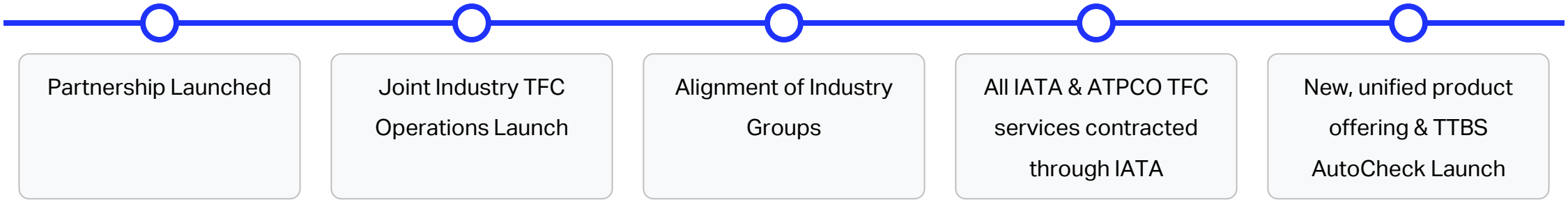
Revenue Accounting & Settlement
Validate taxes collected and remitted

Audit & Compliance
Access to historical tax calculations, documentation and reports



What happens next?

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谢谢

Thank You

Macao (SAR), China
26 October 2026

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#2501 980



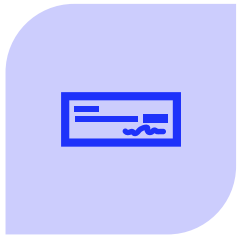
SR7 - New SIS Functionalities

Chris Fang – Vice Chair, SIS Steering Group
Interline Officer, Xiamen Airlines

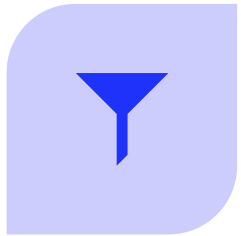
Xhonina Osmani Mitrushi - Specialist, Industry e-Invoicing, IATA

Agenda

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



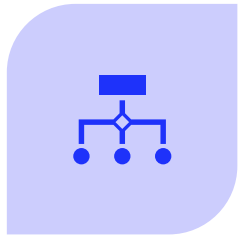
INVOICE PURCHASE ORDER VALIDATION



SEARCH OPTION FOR TAX SUBMISSION STATUS IN THE PROCESSING DASHBOARD



AUTO-INCREMENT BILLING PERIOD FOR MISCELLANEOUS INVOICES



LINE OF BUSINESS FOR MISCELLANEOUS IS-XML FILES



ENHANCEMENTS TO THE PAX BLOCKED TAX CODES REPORT

Invoice Purchase Order Validation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

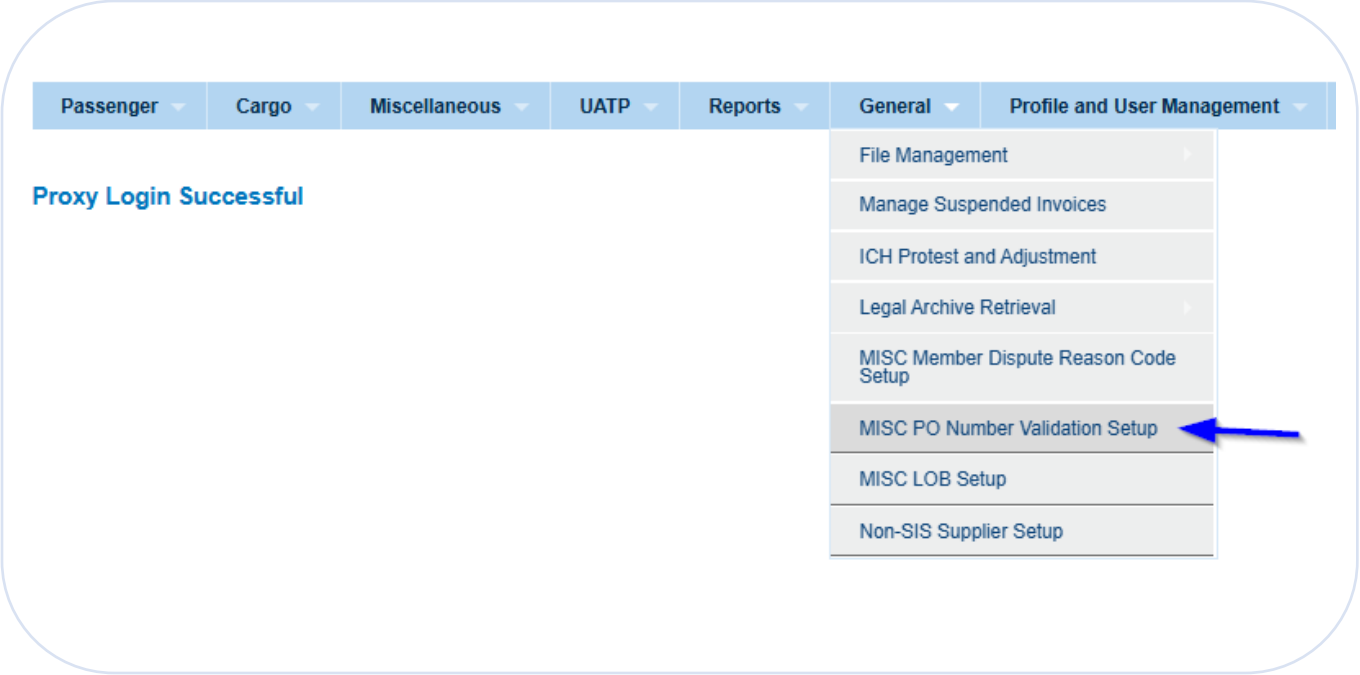


Unrestricted

Invoice Purchase Order Validation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Configuration available directly from the SIS General menu



1. **Access the option from the SIS General menu**
2. **Select MISC PO NUMBER VALIDATION SETUP**
3. **Configure Validation Rules**

✓ **No technical setup required**
Members can manage PO validation rules directly within SIS.

Invoice Purchase Order Validation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Members can create, search and maintain PO validation rules without technical intervention

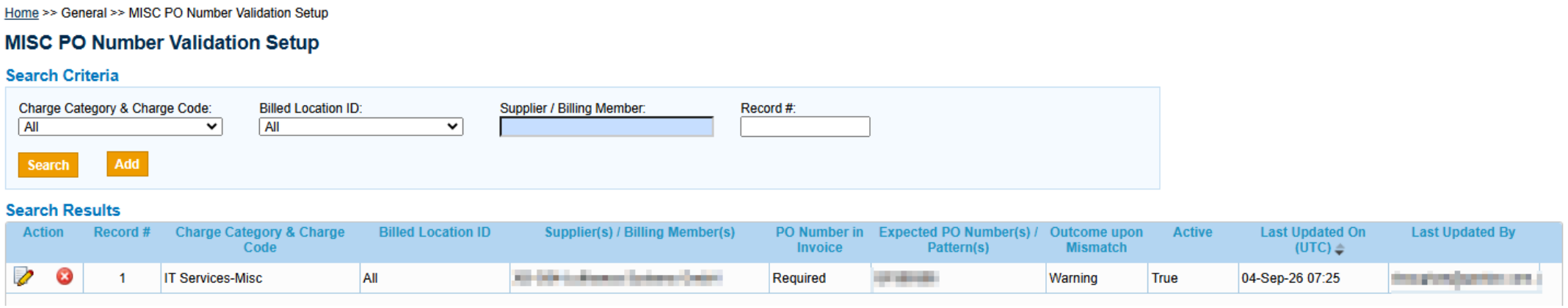
KEY CAPABILITIES

✓ Create new validation rules
✓ Search existing rules
✓ Edit validation criteria
✓ Configure warning or error outcomes

VALIDATION CRITERIA

- Supplier / Billing Member
- Cost Category + Charge Code
- Billed Location ID

OUTCOME
⚠ **Warning or** ❌ **Error**



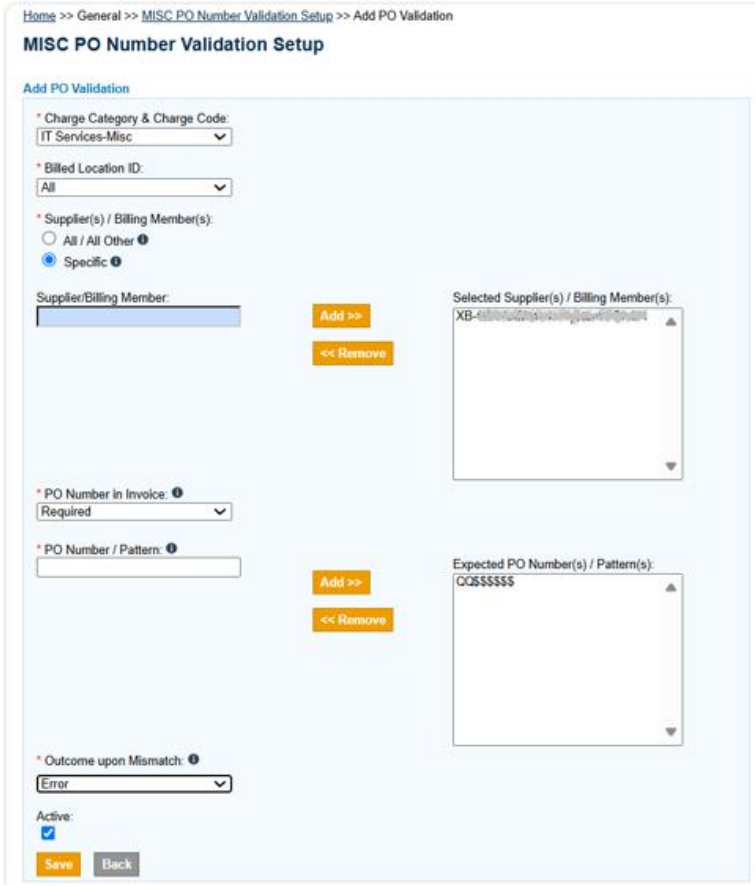
Invoice Purchase Order Validation

Configure validation requirements at a global or supplier-specific level

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CONFIGURATION SCOPE

✓ Charge Category & Charge Code
✓ Billed Location ID
✓ Supplier / Billing Member



RULE TARGETING

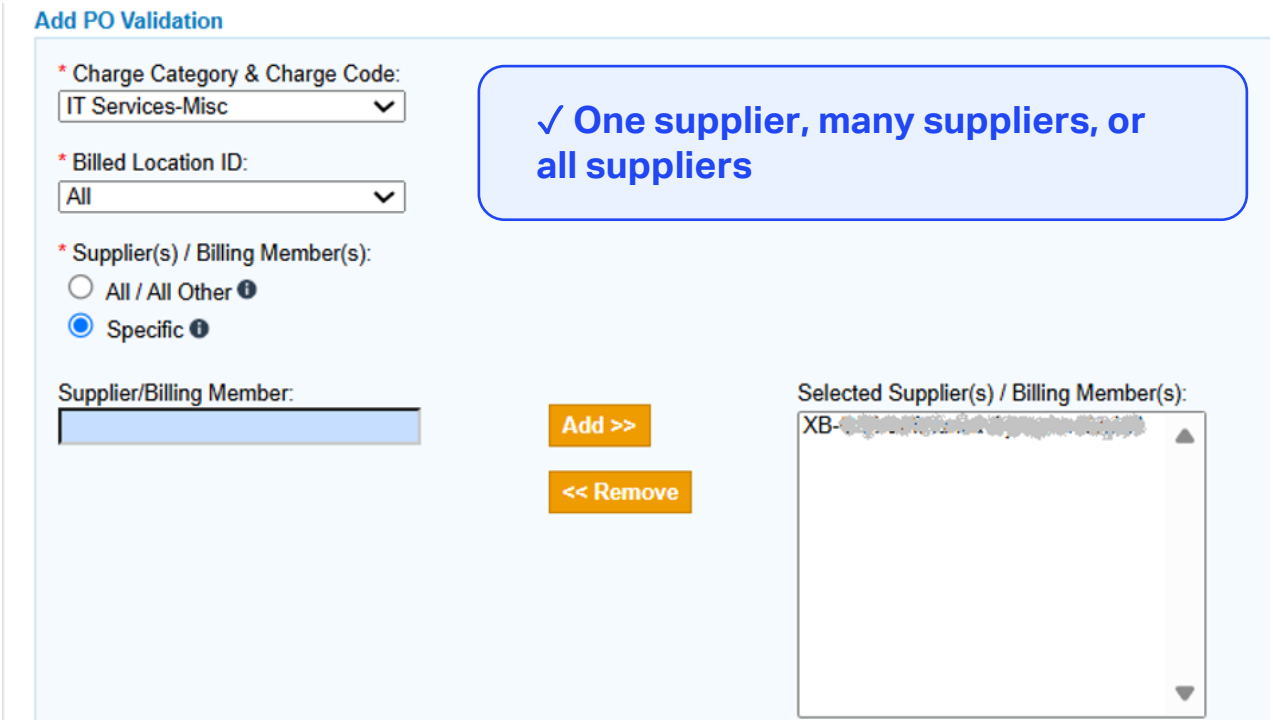
🌎 Global Rules
📍 Location Specific
🏢 Supplier Specific

✓ **Flexible targeting for every business scenario**

Invoice Purchase Order Validation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Apply PO validation selectively where business controls are required



✓ One supplier, many suppliers, or all suppliers

1. Choose Charge Category & Code
↓
2. Search Billed Location ID
↓
3. Add Specific Supplier or ALL

The Billed location ID as defined for this supplier within SIS. Select a location other than All if you wish to specifically apply to some Invoices that are segregated by Billed Location ID.

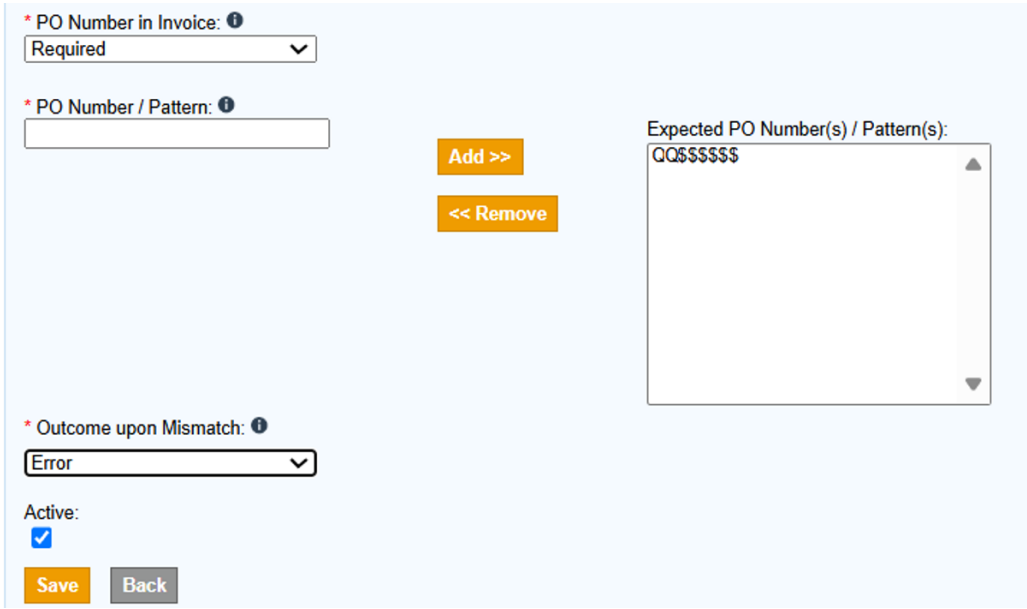
Invoice Purchase Order Validation

Create comprehensive PO validation controls within a single rule

PO Number in Invoice:

Selecting "Required" makes it mandatory for the supplier to provide a PO number in the invoice submitted.

Select "Optional" if the Supplier may optionally provide a PO Number in the Invoice. Validation will be performed only if the PO Number is provided.



✓ PO Required / Pattern

✓ Outcome
⚠ Warning or ❌ Error

✓ **Activate rules and enforce invoice quality!**

Invoice Purchase Order Validation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

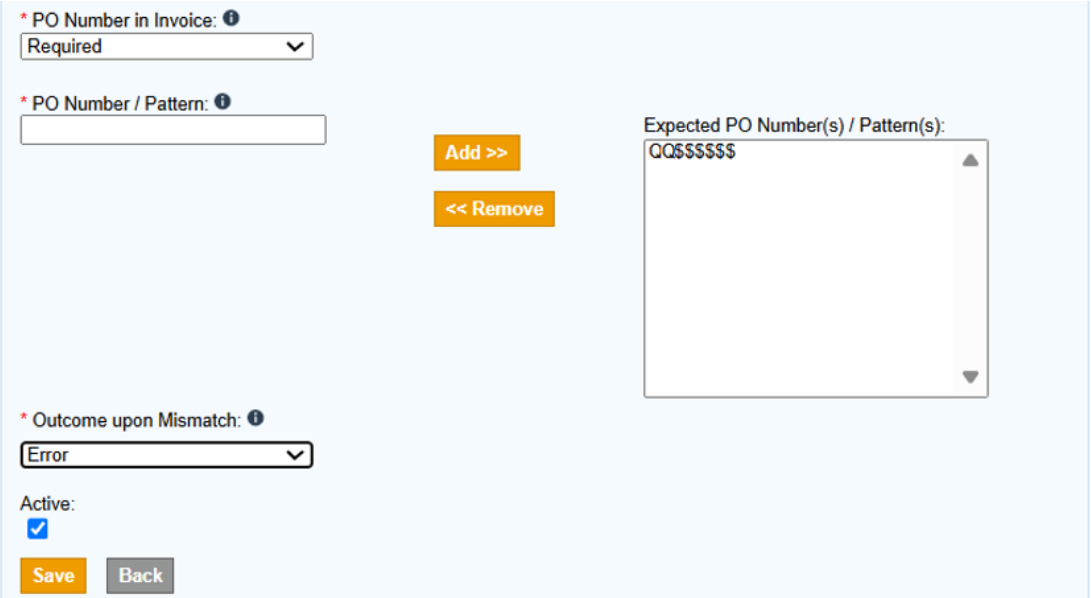
VALIDATION OPTIONS

✓ Exact PO Number Match

✓ Pattern-Based Validation

✓ Multiple Accepted Values

✓ Active / Inactive Rule Control



PATTERN LOGIC

* One or more characters

? Single character

@ Single alphabetic character

$ Single numeric digit

^ Single special character

✓ Accommodate diverse supplier PO formats without compromising validation quality

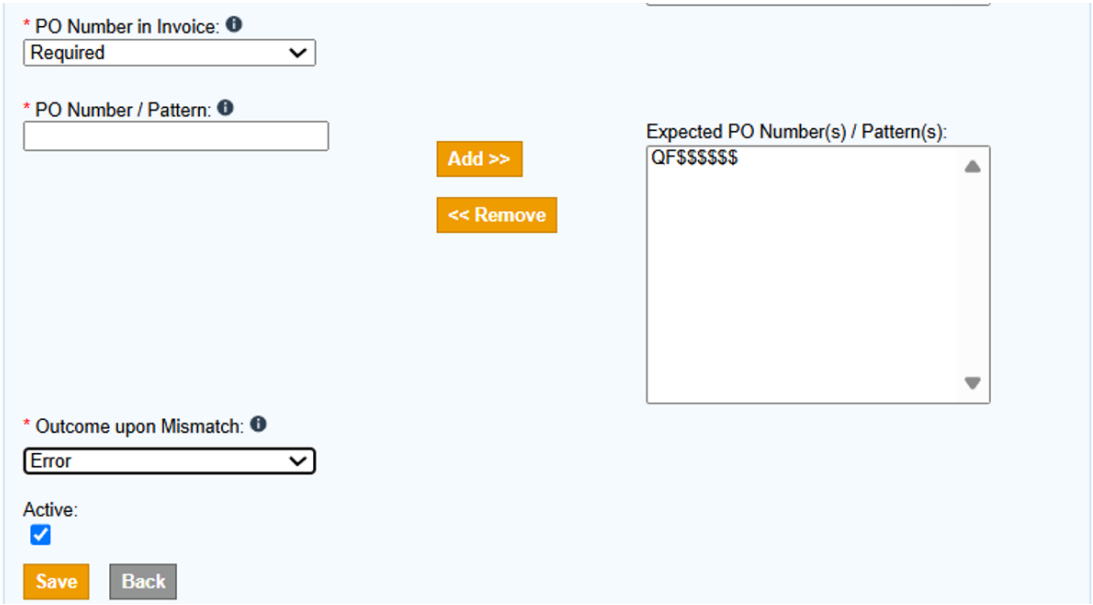
Invoice Purchase Order Validation

Members can determine whether mismatches generate warnings or block invoice processing

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⚠ WARNING

- Invoice accepted
- Delivered to billed member
- Warning is received
- Supports phased rollout



❌ ERROR

- Invoice rejected
- Not delivered
- Error is received
- Enforces compliance

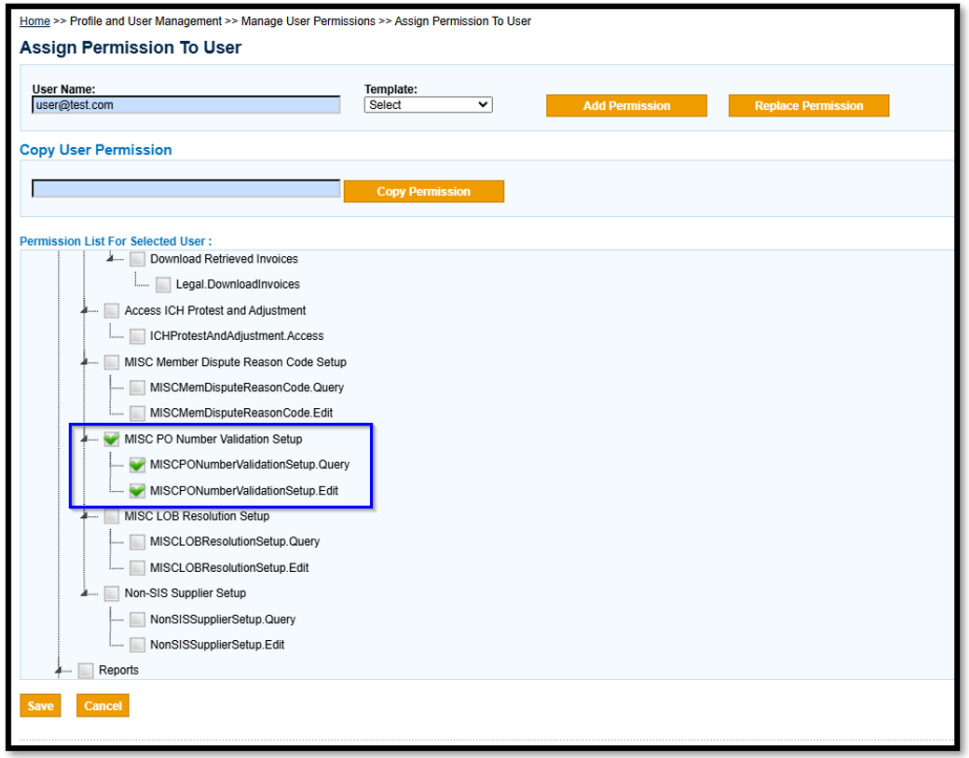
✓ **You can choose between monitoring exceptions or enforcing compliance**

Invoice Purchase Order Validation

PO Validation capabilities are governed through existing SIS access controls

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SIS Superuser
↓
Assign Appropriate Access
↓
Access PO Validation Setup
↓
Manage or Review Validation Rules



BENEFITS

✓ Controlled Access
✓ Role-Based Security
✓ Separation of Duties

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Benefits of Invoice PO Validation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Prevent invoice exceptions before they enter downstream processes

Financial Controls

Enforce PO compliance
Reduce exceptions
Improve governance

Data Quality

Validate earlier
Reduce incorrect POs
Increase accuracy

ERP & CCS Integration

Cleaner downstream data
Less manual correction
Smoother processing

Future Ready

Available immediately
No invoice changes
Extensible design

✓ Earlier validation means fewer exceptions, stronger control, and higher-quality invoice processing.

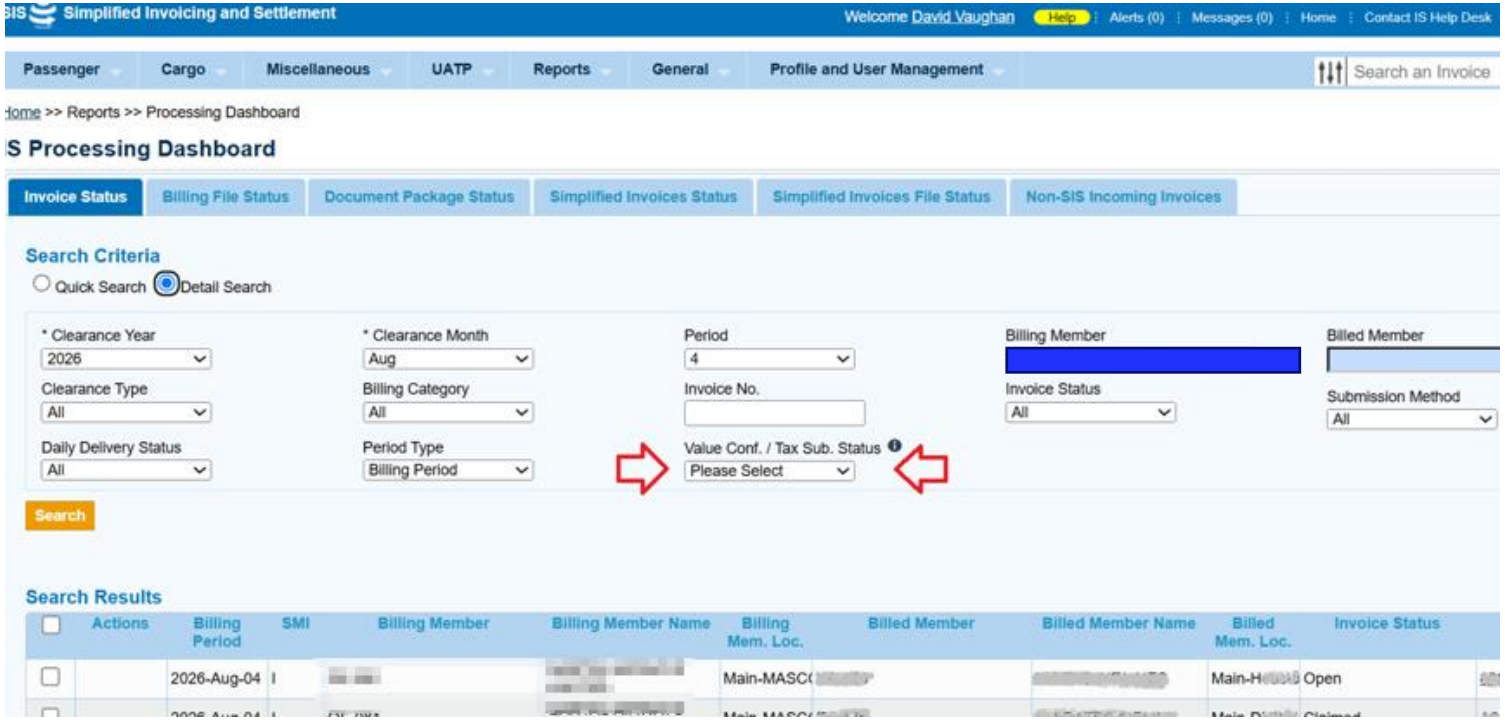
Search Option for Tax Submission Status in the Processing Dashboard



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Step 1: Define Search Criteria

Select Detail Search
↓
Choose the Period/Billing/Billed
↓
Search by Value Conf. / Tax Sub Status
↓
Access Detailed Submission Information



Users can quickly narrow down invoice populations using Tax Submission Status as an additional search parameter.

Step 2: Execute Search

Invoice No.	Invoice Date	Billing Category	Invoice Curr.	Invoice Amount	Clearance Curr.	Clearance Amount	Suspended / Late Submitted	Validation	Value Confirmation / Tax Submission	Digital Signature	Settlement File Sent	Daily Delivery	Presented		Su
[redacted]	17 Aug 2026	Miscellaneous	USD	4,025.000	USD	4,025.000		●	FR - Completed	●	●	-	●	IS-WEB	
[redacted]	17 Aug 2026	Miscellaneous	EUR	693.000		0.000		●	FR - Completed	●	-	●	●	IS-WEB	
[redacted]	20 Aug 2026	Miscellaneous	EUR	440.000		0.000		●	FR - Failed	-	-	-	●	IS-WEB	
[redacted]	21 Aug 2026	Miscellaneous	USD	105.000	USD	105.000		●	FR - Failed	-	-	-	●	IS-WEB	
[redacted]	20 Aug 2026	Miscellaneous	EUR	1,365.000	USD	1,558.219		●	FR - Failed	-	-	-	●	IS-WEB	
[redacted]	25 Aug 2026	Miscellaneous	EUR	638.000	USD	0.000		●	FR - Completed	●	-	●	●	IS-WEB	
[redacted]	21 Aug 2026	Miscellaneous	EUR	11,000.000	EUR	11,000.000		●	FR - Completed	●	-	●	●	IS-WEB	
[redacted]	21 Aug 2026	Miscellaneous	USD	107.000	USD	107.000		●	FR - Failed	-	●	-	●	IS-WEB	
[redacted]	21 Aug 2026	Miscellaneous	USD	600.000	USD	600.000		●	FR - Failed	-	-	-	●	IS-WEB	
[redacted]	20 Aug 2026	Miscellaneous	EUR	220.000		0.000		●	FR - Failed	-	-	-	●	IS-WEB	
[redacted]	02 Sep 2026	Miscellaneous	EUR	1,076.400	USD	1,228.767		●	FR - Failed	-	-	-	●	IS-WEB	
[redacted]	08 Sep 2026	Miscellaneous	EUR	660.000	USD	753.425		●	FR - Pending	-	-	-	●	IS-WEB	

Search Process

✓ Select Tax Submission Status

↓

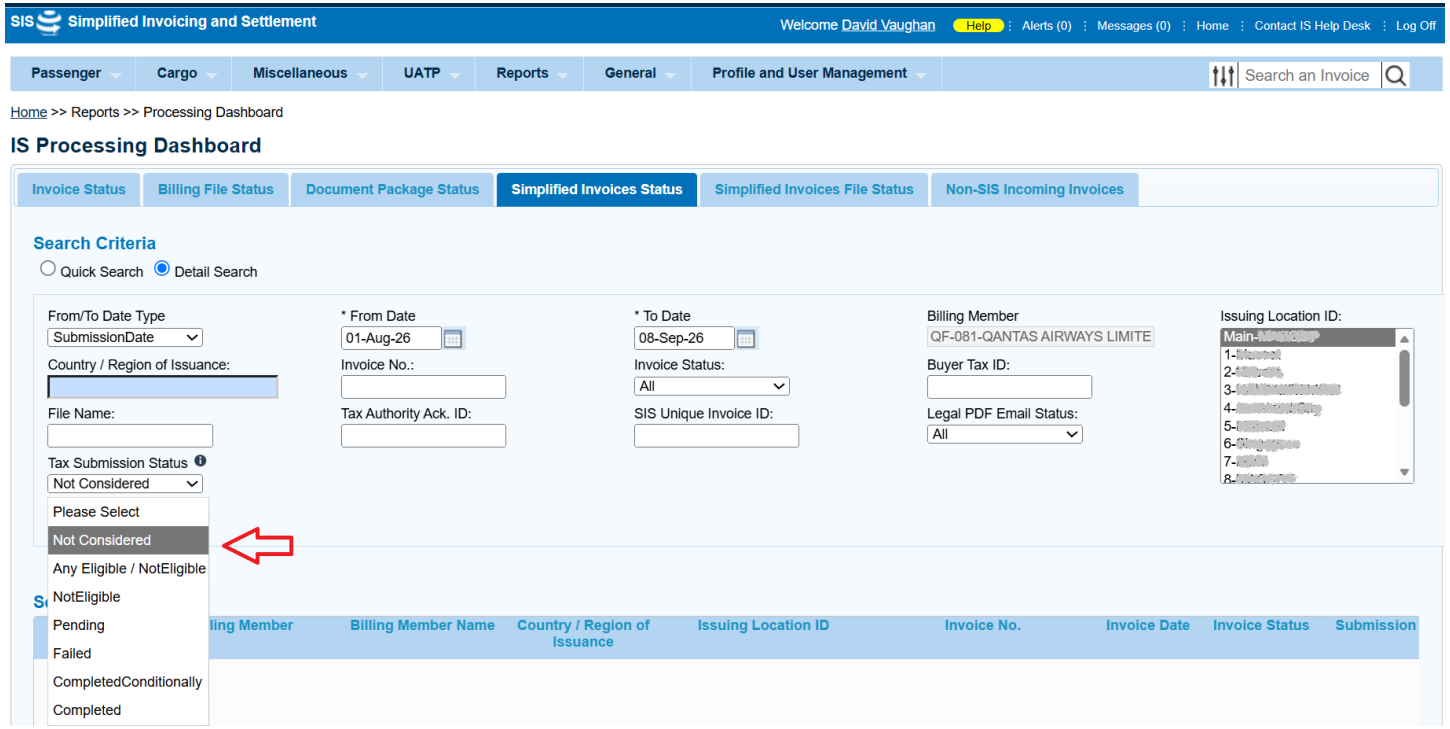
✓ Execute Search

↓

✓ Access Detailed Submission Information

The enhanced search option provides immediate access to invoices based on their tax reporting status

Step 3: Review Submission Status Results



What Users Can Do

- 🔍 Identify submission status instantly
- 📄 Review many invoices
- ⚠️ Track failed tax submissions
- ✅ Confirm successful submissions
- 📈 Improve reporting visibility

Business Value: Real-time visibility to tax submission outcomes enables faster resolution of reporting issues and improves compliance monitoring.

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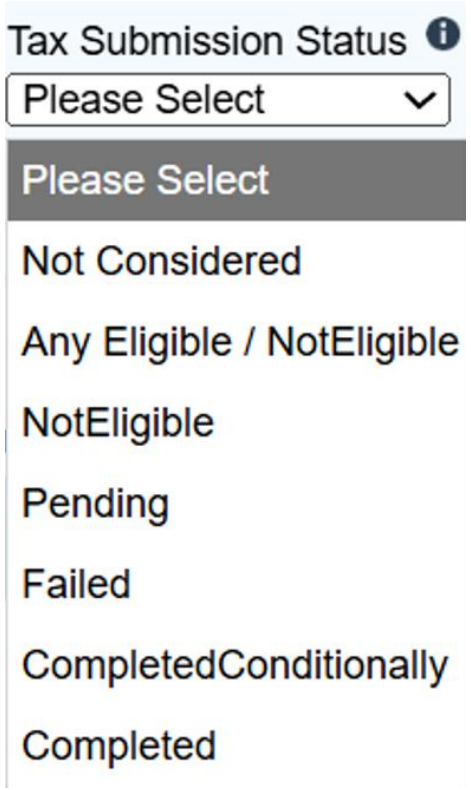
Search Option for Tax Submission Status in SIS Processing Dashboard

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

✓ Detail Search | ✓ Invoice Support | ✓ Status Filter | ✓ e-Reporting | ✓ Real-Time Status

BUSINESS VALUE

- ✓ Faster investigation of invoice reporting issues
- ✓ Better compliance monitoring
- ✓ Improved operational visibility
- ✓ Selectable by Tax Status



Search Option for Tax Submission Status (TSS) in SIS Processing Dashboard

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Search Selection: Tax Submission Status	What it means?
"Not Considered"	Invoice not configured for submission. No value set,…shown as **'-'**
"Any Eligible / Not Eligible"	Invoice may be eligible or not, depending on the scenario.. Includes: **'Not Eligible', Pending, Failed, 'Completed Conditionally', 'Completed'** or other status received from electronic feeds to SIS.
Other specific codes	As developed - reserved for future use.

Auto-increment Billing Period for Miscellaneous

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GENERAL MEETING



Auto-increment Billing Period for Miscellaneous Invoices

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Allowing MISC invoice to be pushed to next billing period automatically.



Reduced manual effort

Faster error resolution

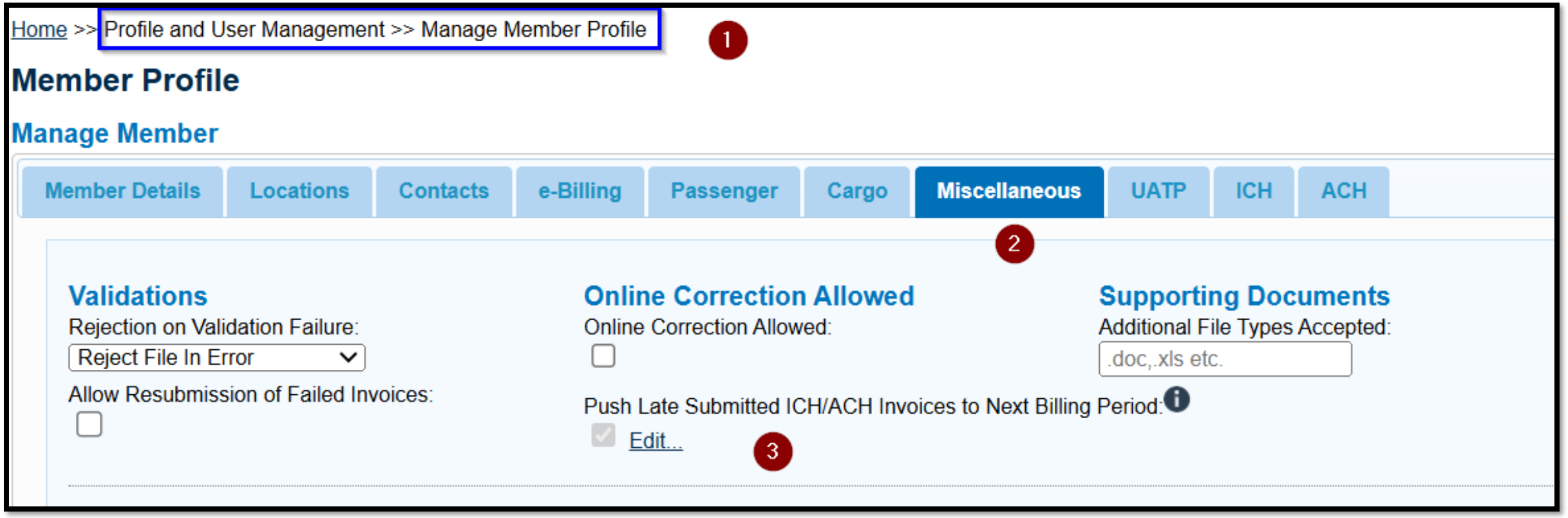
Time-zone friendly

Seamless processing

Clear forward

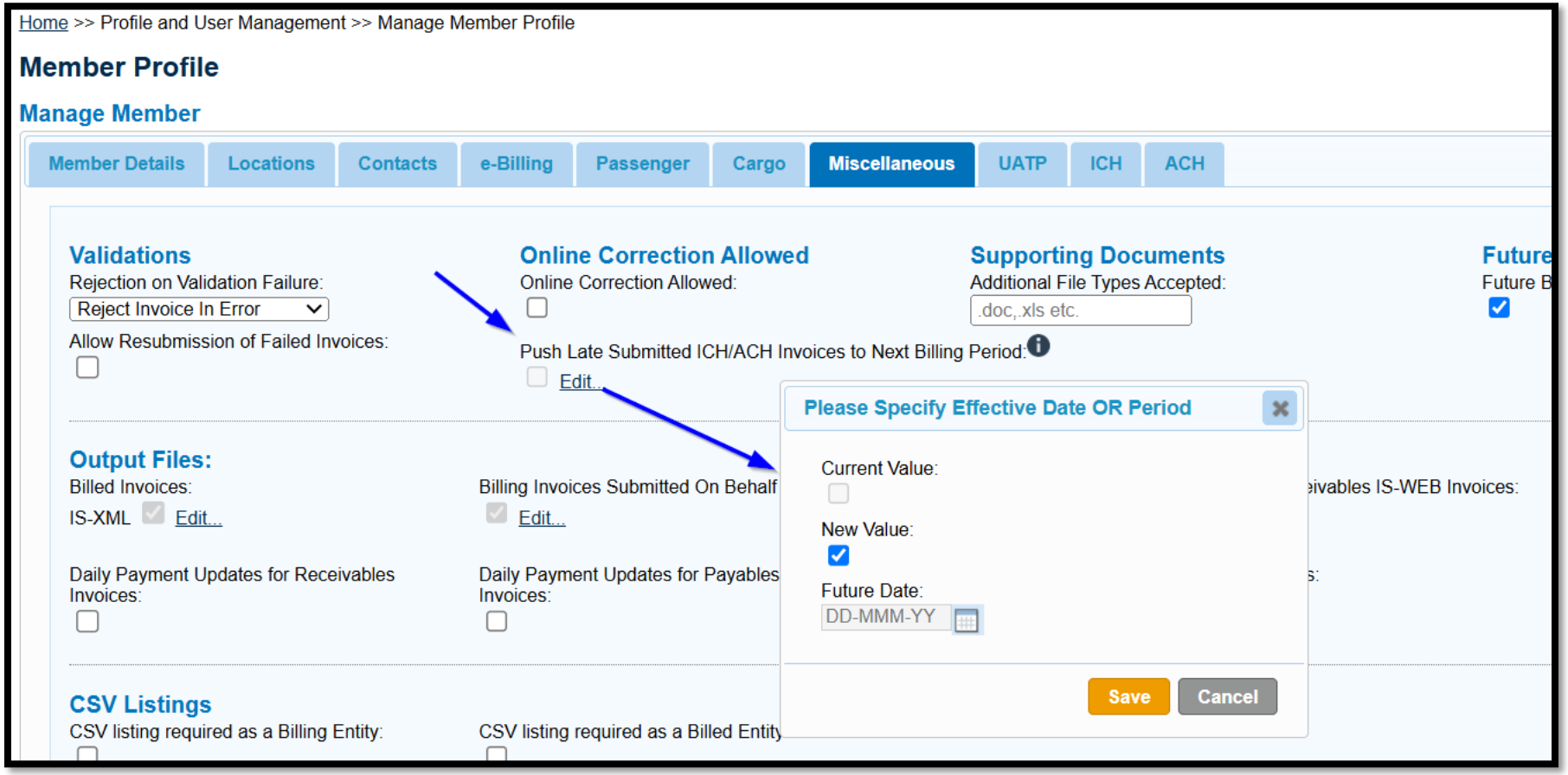
Auto-increment Billing Period for Miscellaneous Invoices

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Auto-increment Billing Period for Miscellaneous Invoices

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It's Your Choice!



- ✓ Opt-in only!
  - ✓ If enabled, all late-submitted invoices will automatically go to next period.
  - ✓ If disabled, you have the choice.
- ✓ Why consider?
  - Avoid ICH late submission penalty!
- ✓ How?
  - Contact your Super-User today!

Line of Business for Miscellaneous IS-XML Files

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GENERAL MEETING

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Process your payable invoices faster!

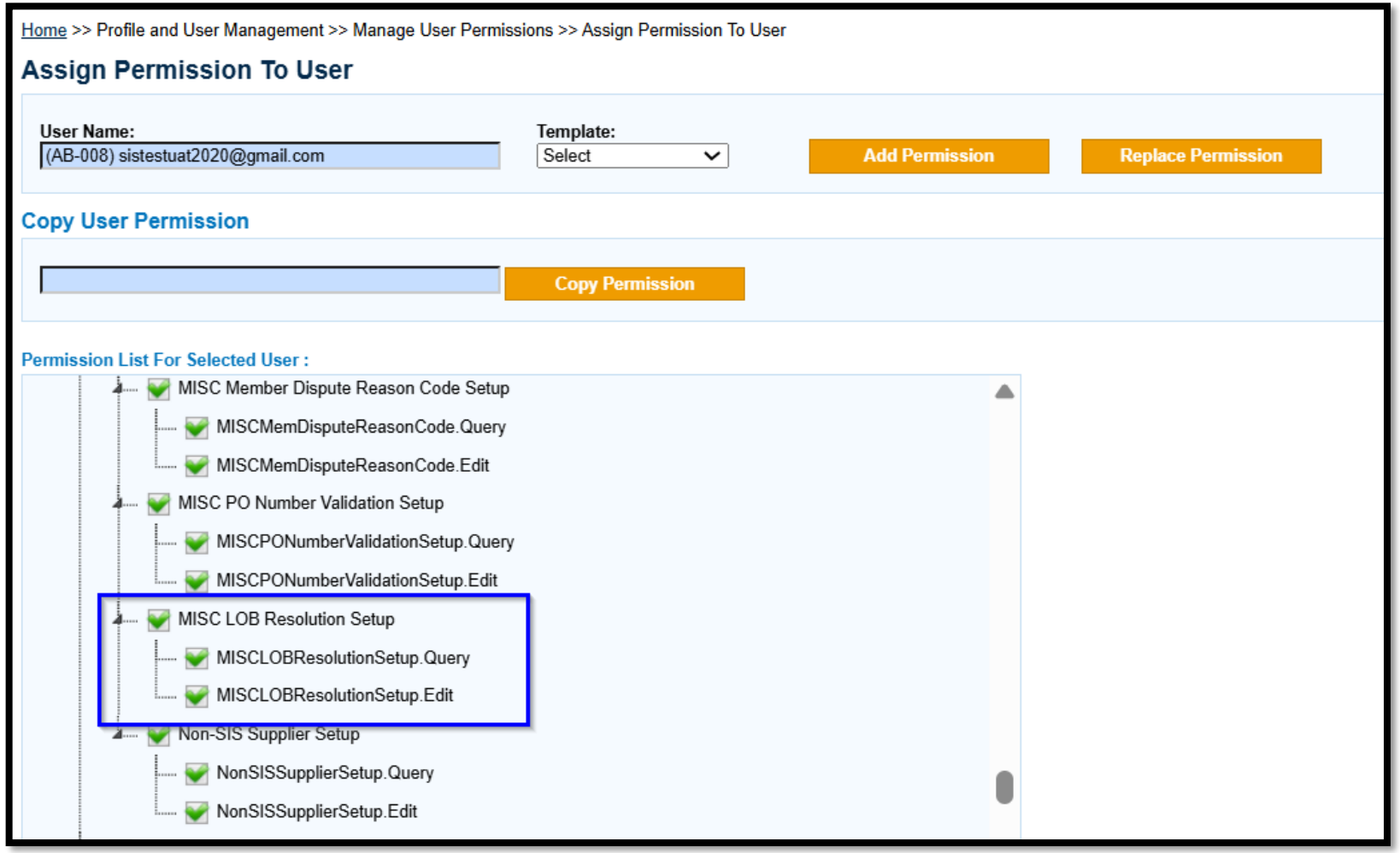
An optional Line of Business (LOB) indicator for Miscellaneous (MISC) billing output files.

- Enhanced Process Automation
- Reduced Manual Effort & Errors
- Greater Flexibility in Configuration
- Faster Invoice Approvals / Payments
- Seamless Adoption
- Better Financial Visibility
- Improved RPA/AI Integration
- Reduce Rejections

… More Options for downstream processing!

Permissions to Setup MISC LOB's

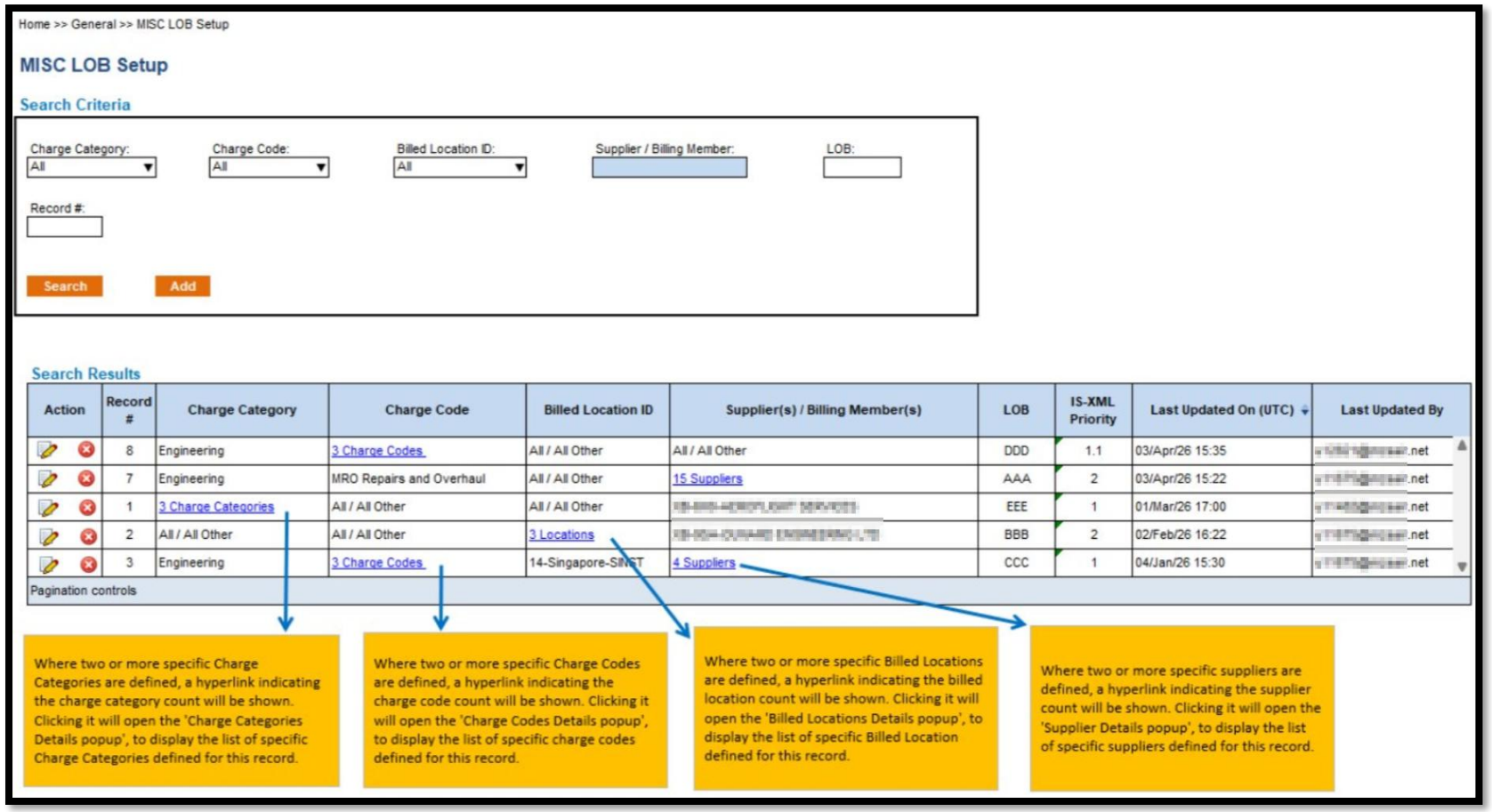
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IS-WEB Screen to Setup MISC LOB's

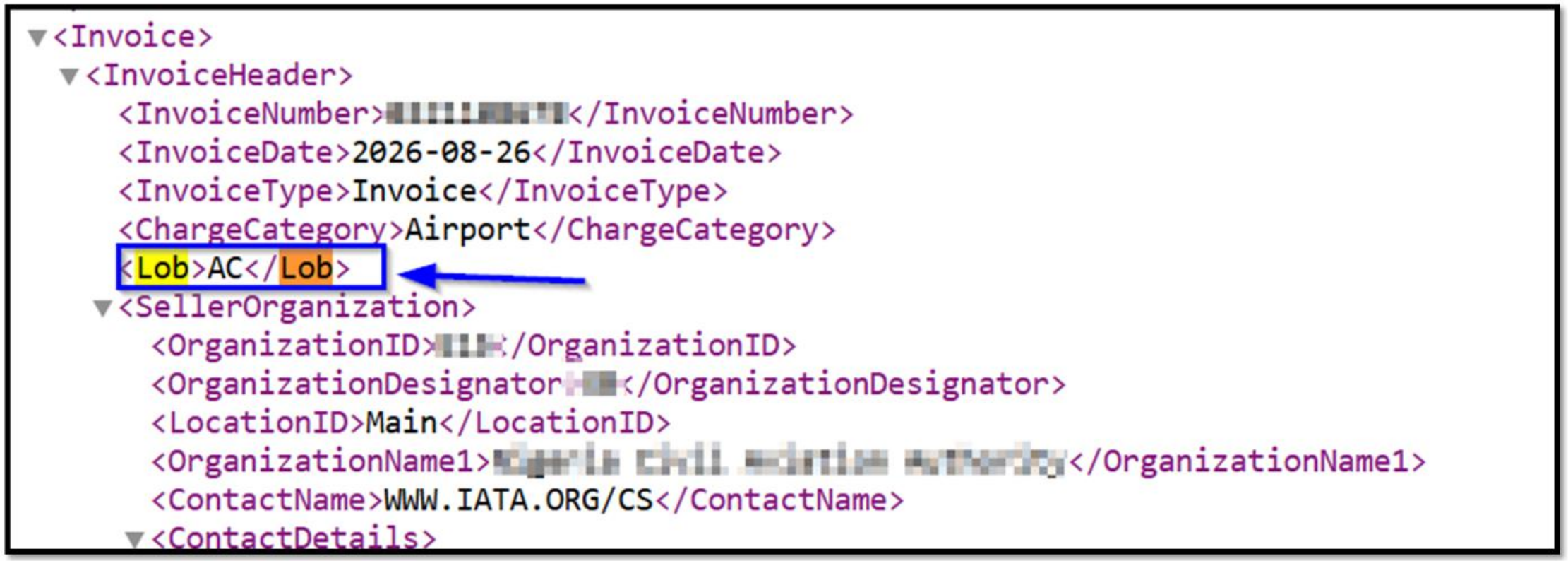
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Line of Business for Miscellaneous IS-XML Files

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Enhancements to the PAX Blocked Tax Codes Report

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What Improved?

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- View the tax blocked report of your preference
- Faster Overview
- Time Savings
- Faster Decision-Making
- User Controlled Multi-Selection

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Enhancements to the PAX Blocked Tax Codes Report

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➢ Before

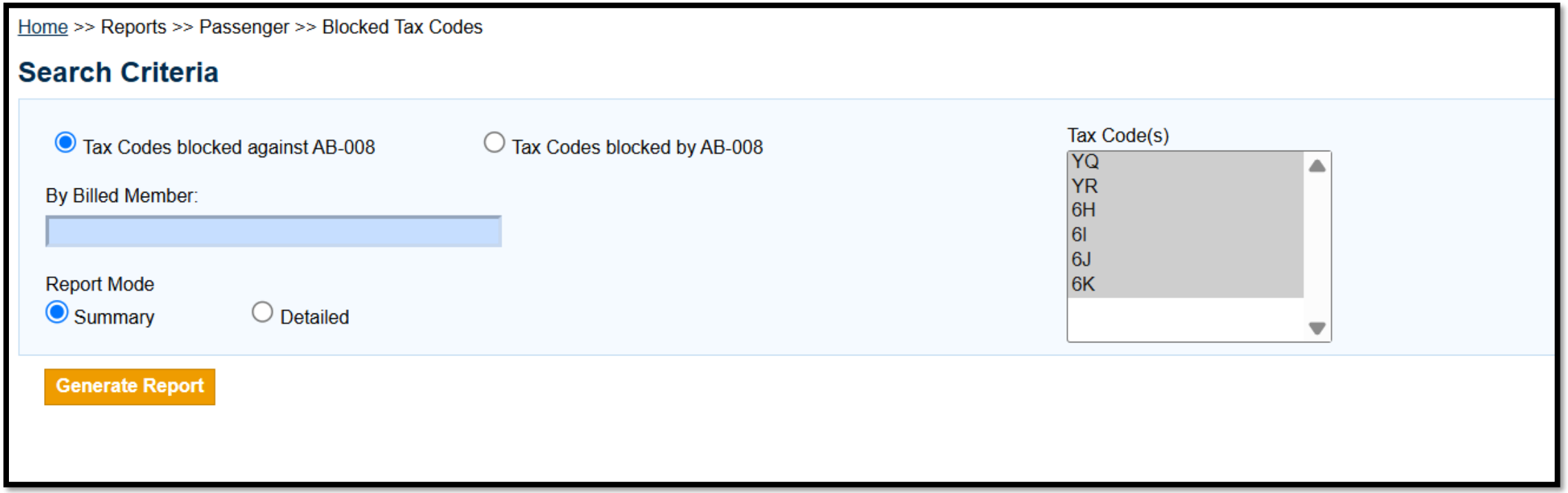
1. A long report with all tax codes
2. Mixed with YQ/YR and 6J-6K codes
3. Default setting
4. Limited search criteria
   (Tax blocked by, tax blocked against, billed member)

➢ After

1. User behavior setting (Summarized mode)
2. Two more search criteria (Tax code, report mode)
3. Straightforward and clear

Changes to IS-WEB Screen Report Search Criteria

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Uses of the PAX Blocked Tax Codes Report

➢ Very Useful for Controls and Decision-Making

- Run Report → Validate Blocks → Prevent Validation Errors
- Proactive interline partner visibility
- Pre validation
- Verification on Outward Billings
- New Flexibility

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谢谢

Thank You

Macao (SAR), China
26 October 2026

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

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SR8 - Invoice Data Quality and Best Practices

Monika Kolos-Lembas – Senior Process Architect P2P, Lufthansa Group Business Services

Vivekh Pundit – Senior Manager, Industry e-Invoicing, IATA

Ratio of MISC Invoice Rejections + Disputes

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MISC Transaction	2022	2023	2024	2025	2026 Jan	YTD Feb	YTD Mar	YTD Apr	YTD May	YTD Jun	YTD Jul	YTD Aug	YTD Sep
Original Invoices	688,120	744,546	794,685	818,044	72,449	136,394	199,133	265,546	331,756	395,640	462,120	530,520	590,721
Original Invoices Growth		8%	7%	3%	12%	8%	4%	6%	5%	4%	4%	5%	4%
Rejection Invoices	10,585	14,246	16,208	17,567	1,827	3,157	4,709	6,307	8,201	9,700	11,369	12,983	14,496
Disputes Raised	3,300	4,671	5,011	5,875	605	1,151	1,648	2,348	2,575	3,035	3,575	4,066	4,578
Total (Rejections + Disputes)	**13,885**	**18,917**	**21,219**	**23,442**	**1827**	**4,308**	**6,357**	**8,655**	**10,776**	**12,735**	**14,944**	**17,049**	**19,074**
Rejections + Disputes Ratio	**2.02%**	**2.54%**	**2.67%**	**2.87%**	**3.36%**	**3.16%**	**3.19%**	**3.26%**	**3.25%**	**3.22%**	**3.23%**	**3.21%**	**3.23%**

YTD MISC Invoice Rejections Comparison

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

MISC Invoices	YTD* Sep 2026		YTD* Sep 2025	
	Inv. Rejections	%	Inv. Rejections	%
Airline-Airline	12,146	85.15%	10,887	85.31%
Supplier-Airline	2,119	14.85%	1,875	14.69%
Totals	14,265		12,762	

*YTD – Year to Date

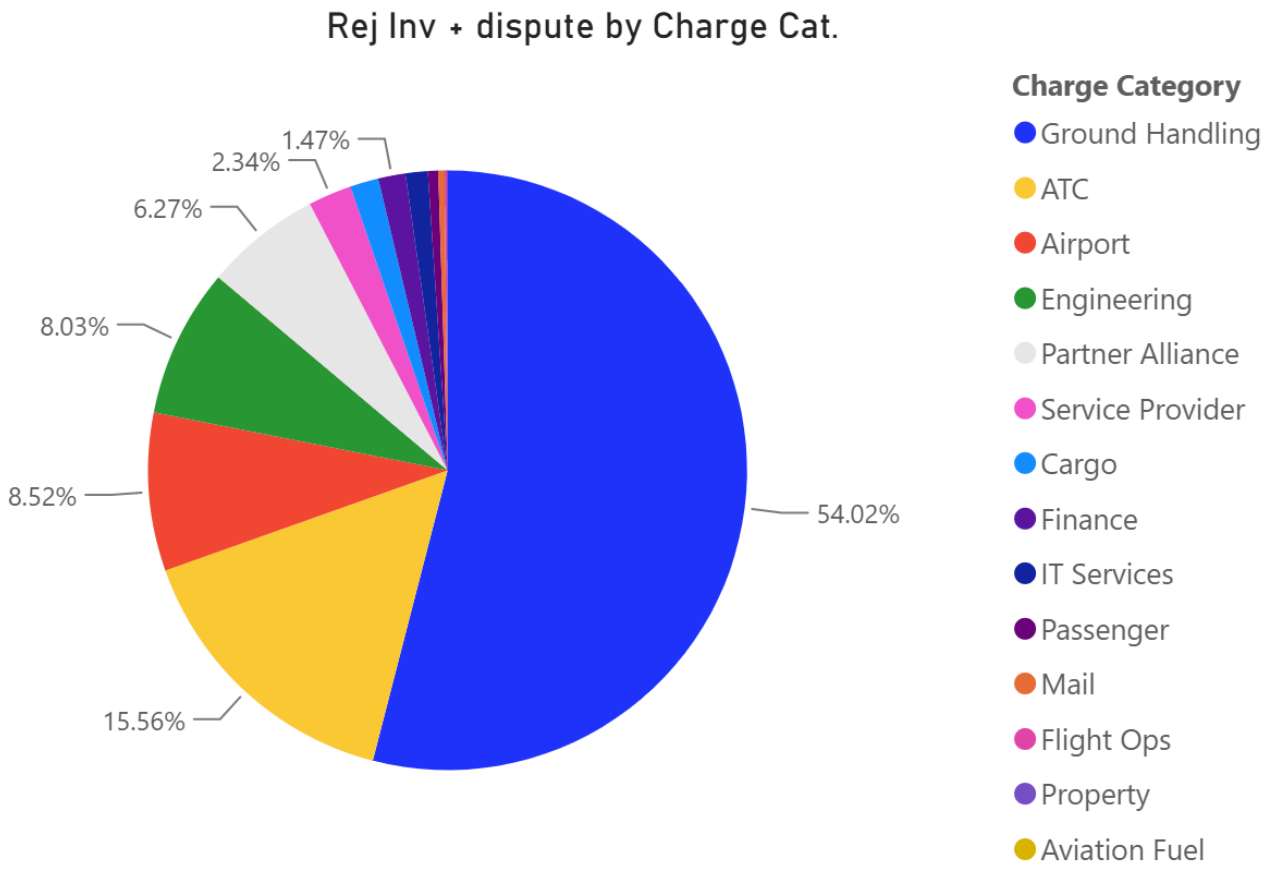
Airline-to-Airline billings still drives the majority of rejections.

Top MISC Invoice Rejections + Disputes

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

YTD Sep 2026

Charge Category	Rej Inv + Disputes Count
Ground Handling	10,304
ATC	2,967
Airport	1,625
Engineering	1,532
Partner Alliance	1,196
Service Provider	447
Cargo	293
Finance	280
IT Services	229
Passenger	106
Mail	64
Flight Ops	25
Property	5
Aviation Fuel	1
Total	**19,074**



Top MISC Invoice Rejection + Dispute Charge Codes

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

YTD Sep 2026

Charge Category	Charge Code	Rej Inv + Disputes Count	Percentage
Ground Handling	Lounge	4,574	24%
Ground Handling	Baggage Delivery	2,837	15%
ATC	Over-flight	2,575	14%
Partner Alliance	FF Accrual	1,109	6%
ATC	Fees	977	5%
Ground Handling	Misc	943	5%
Ground Handling	Mishandling Baggage	928	5%
Airport	Passenger Services	540	3%
ATC	Approach	506	3%
Engineering	Handling LM	506	3%
ATC	En-Route	497	3%
All Other Charge Categories	All Other Charge Codes	3,082	16%
Total		**19,074**	**100%**

Top MISC Invoice Rejection Reason Codes

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

YTD Sep 2026

Reason Code	Rej Inv Count
Charge does not conform to the Terms/Conditions of the Contract	2,885
Dispute Total Amount	2,866
Undefined Claim	2,292
Missing Supporting Information	1,675
Dispute Quantity	677
Charge is not covered by a Contract	523
Incorrect Pax Information	516
Duplicate Billing	503
As per your Authorisation Number #	433
Dispute Unit Price	253
Service Not Provided	251
No approval can be obtained for the charge. Provide contact details for approving authority	182
Incorrect Member Code	177
Incorrect Baggage Information	166
Incomplete or Inadequate Invoice Description failing to explain additional charges	141
Incorrect billing entity	123
All Other Reasons Codes	**833**
Total Rejections	14,496

MISC Rejection Dispute Campaign

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Campaign Activity	Status
One-on-One Communication	Ongoing
MISC Invoicing Best Practices Document	Completed – Presented Soon
MISC Invoicing Data Quality Workshop	Planned for 18th / 19th November
SIS Bulletin to Promote Invoice Data Quality	Planned for End-November

MISC Data Quality Workshop Plan

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

❑ What Will the Upcoming SIS Workshop Cover?

- Present MISC rejection and dispute trends.
- Highlight the most common data quality errors and their root causes.
- Engage participants in discussions and gather feedback on recurring issues and disputed cases.
- Identify opportunities to reduce rejections + disputes, improve processes and collaboration among SIS participants.

MISC Data Quality Best Practices Document

IATA SIMPLIFIED INVOICING & SETTLEMENT
GENERAL MEETING

Let's Have a Look!

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



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Networking Lunch

Foyer / Hall
12:30 – 14:00

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A5 - Introduction to the Electronic Voting System

Vivekh Pundit

Senior Manager, Industry e-Invoicing, IATA

Eligible SIS Voting Participants

IATA SIMPLIFIED INVOICING & SETTLEMENT
GENERAL MEETING



Electronic Voting Devices

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

- One (1) voting device was assigned to **each eligible SIS voting participant** at check-in.
- The device should be registered and labelled with your SIS member codes (XX-000).
- Each voting device will accept three (3) responses as follows: **Yes | No | Abstain**
- Results will be live on projected screen for all attendees to view.
- Votes can be changed at any time during the voting period only for each Agenda Item.
- Voting selections will be displayed by eligible voting members immediately after closure of each Agenda Item.

Remember to return your voting device at the end of the day!

SIS GM Voting Calculation

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

- **75% of eligible votes ("Yes" and "No" only) received qualify as a "Pass"**; otherwise, a "**Fail**", as per ISPA.

- **Abstentions are not considered for calculation** to determine the status of agenda items for the SIS General Meeting (i.e. total "Yes" / "Yes" + "No"). The paper will be considered "Pass" or "Fail" based on the % benchmark as indicated above (75%).

- Status "**Pass**" or "**Fail**" will be displayed along with the final voting result %.

- The total count and tally of votes (Yes, No and Abstain) will be also be displayed.

How to Vote on the Device

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

During voting of each Agenda Item, press:

1 = **Yes**

2 = **No**

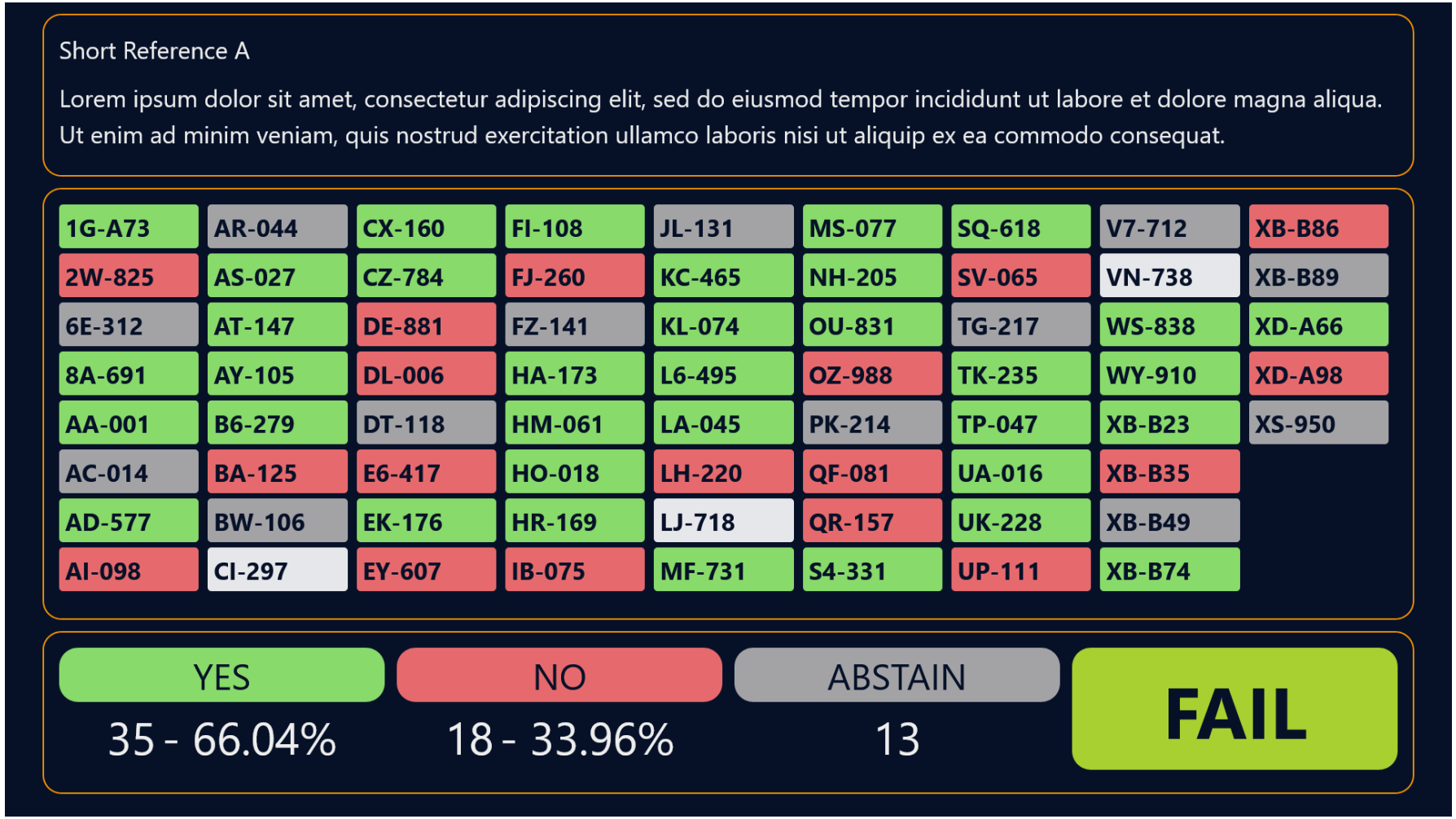
3 = **Abstain**



- Check your device to ensure voting choice was submitted.
- You may change your vote while voting is still open for each Ager
- After the voting closes you cannot change your vote.

Example of Results Screen

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



Let's Test!

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Please have your voting device ready to vote!

Test Agenda Item:

Are you visiting the Casinos while in Macao (SAR)?

1. YES
2. NO
3. ABSTAIN

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A6 - Breakout Sessions Protocol & Move to Breakout Sessions Rooms

Xhonina Osmani Mitrushi

Specialist, Industry e-Invoicing, IATA

Breakout Sessions Protocol

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

- The two (2) separate breakout sessions will begin at 14:30 and run simultaneously.
- **Kindly stay in the same room – presenters will change.**
- Participants will have the opportunity to attend all breakout sessions.
- Follow the signage that will lead you to the room based on your assignment.
- Each session twenty-five (25) minutes.

- **Coffee break will be at 15:30 – 16:00, after both sessions are complete.**
- Please return to the Plenary Meeting Room 16-17 to continue with SIS General Meeting.

Where do I go or stay?

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Last Name	Room
A-M	Plenary
N-Z	MR 24 + 25

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Coffee Break

Foyer / Hall
15:30 – 16:00

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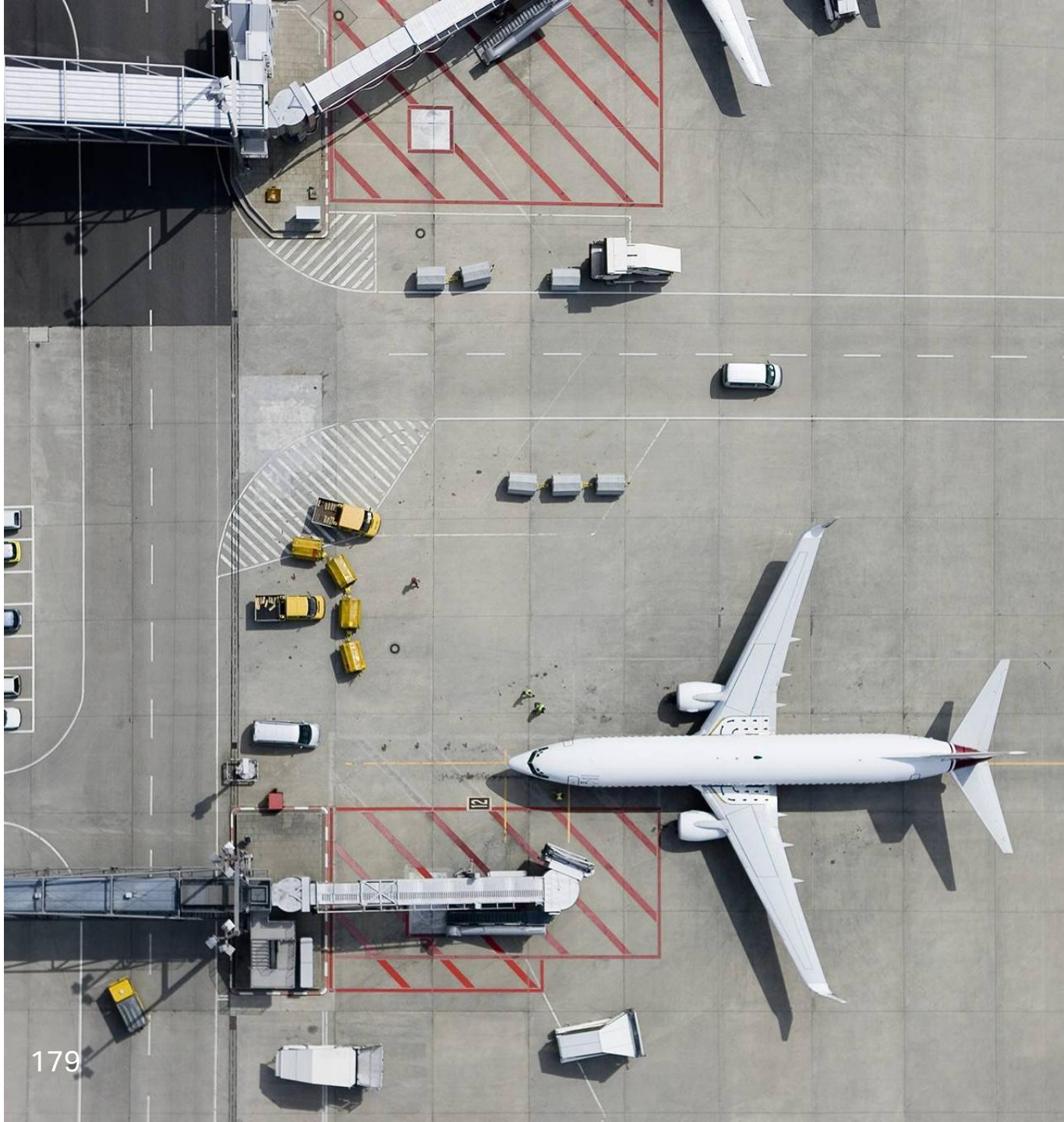


SR9-MAR-Business Reference Architecture: From Accounting Foundations to Industry Transformation

Andrei Grintchenko

Head Enterprise Architecture Financial Services, IATA

ORDER ACCOUNTING



Andrei Grintchenko, Head Enterprise Architecture Financial Services, IATA

One capability map for the Offers & Orders airline

SIMPLIFIED PRESENTATION VIEW OF BUSINESS REFERENCE ARCHITECTURE • PSC RP 1786a

Technology-agnostic reference architecture spanning customer interaction, retailing, delivery and finance.

CHANNELS & ECOSYSTEM

Self-service channels	Staff channels	Sellers & 3rd-party channels	Financial service providers

CUSTOMER INTERACTION ORCHESTRATION

Customer Management	Contract Management	Seller & Channel Management	Product Management	Offer Management	Order Management	Payment Management	Disruption Management	Delivery Management	Financial Management

CUSTOMER & DATA	Identity resolution • Customer 360 / analytics • Customer relationship management • lifecycle data
RETAILING CORE	Product definition & catalogue • dynamic offer creation • pricing • Order creation, change & integrity • payment orchestration
DELIVERY & RECOVERY	Service status • eligibility • delivery orchestration • disruption recognition & reaccommodation
FINANCIAL MANAGEMENT	Customer Order Accounting • Partners/Suppliers Order Accounting • General Accounting & Revenue Recognition • Treasury & Risk • Performance • Tax

REFERENCE, NOT PRESCRIPTION

Common language • capability map • cross-functional alignment

Zoom into Financial Management

SIMPLIFIED PRESENTATION VIEW OF BUSINESS REFERENCE ARCHITECTURE • PSC RP 1786a

Six top-level capability groups expanded to the next level of detail.

CUSTOMER ORDER ACCOUNTING

ORDER-TO-CASH

- Channel evaluation
- Channel set-up
- Channel financial risk management
- Customer creation & management
- Customer financial risk management
- Seller creation & management
- Seller financial risk management
- Order posting
- Interrupt, suspend or stop delivery
- Bad debt management
- Invoicing management
- Collections
- Reconciliation
- Dispute management

PARTNERS / SUPPLIERS ORDER ACCOUNTING

PROCURE-TO-PAY

- Partner creation & management
- Supplier / retailer financial risk management
- Posting into accounts receivable / payable
- Predictive posting
- Invoice receipt & validation
- Self-billing
- Invoice matching & goods receipt
- Payment

GENERAL ACCOUNTING & REVENUE RECOGNITION

- Stock accounting — physical goods
- Revenue recognition
- Cost accrual

CORPORATE FINANCE, TREASURY & RISKS

- Short-term cash-flow forecast
- Availability of funds for payments
- Funds repatriation
- Hedging & foreign exchange
- Banking charges
- Security deposits management
- Corporate risk management
- Treasury KPIs
- Fraud management & recovery
- Financial statement production

ENTERPRISE PERFORMANCE MANAGEMENT

- Route profitability management
- Product profitability & performance management
- Product-specific KPIs
- Financial KPIs
- Analytics — data & predictive
- Regulatory & compliance

TAX MANAGEMENT

- Industry-specific taxes & charges
- Sales and other Order-related taxes
- Corporate taxes

The ticket became more than a document

Today's specialised artefacts combine commercial, operational and financial meaning.

Ticket-based model

- Ticket and EMD carry value and entitlement
- Financial meaning is embedded in specialised documents
- Finance reconstructs the transaction after the event
- Multiple records must be matched and reconciled
- Errors are often detected and corrected downstream

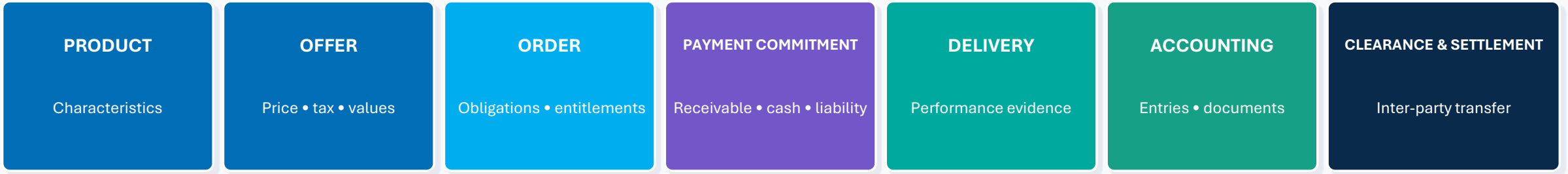
Order-based model

- Order maintains the commercial and service lifecycle
- Financial attributes are created with the transaction
- Payment, servicing and delivery change the financial position
- Accounting consumes trusted events and values
- Controls operate closer to where information originates

Ticket and EMD ≠ Order

From retrospective Revenue Accounting to event-driven Order Accounting

One lifecycle, with clear ownership and reusable financial evidence*.



01 **Create once**

Establish financial information when the commercial event occurs.

02 **Control at source**

Position preventive controls where values and commitments originate.

03 **Reuse trusted events**

Use consistent evidence across accounting, clearance and settlement.

* Illustrative flow of financial evidence and events

The Order is not the accounting ledger, but it is the continuing source of commercial, financial and fulfilment evidence.

Move primary controls upstream, not Finance accountability

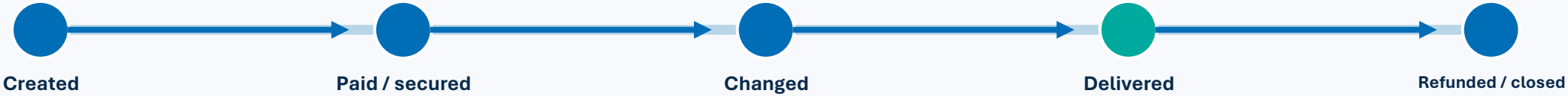
A layered control model for Financial Order Integrity.

PREVENT **Product • Offer • Order**	Valid attributes • complete price and tax components • internal and settlement values • parties and responsibilities • valid state transitions
ASSURE & DETECT **Financial Management**	Completeness and chronology • posting validation • missing-event detection • balance monitoring • independent financial assurance
CORRECT & RECOVER **Across the lifecycle**	Traceable changes • accounting adjustments • recovery of missed notifications • exception handling • complete audit trail

Control placement changes. Accountability for the financial management and reporting remains with Finance.

One lifecycle record, multiple accounting documents

The Order provides continuity; documents provide immutable point-in-time evidence.



THE ORDER

- The Order is the continuing record of accountability
- Services, values, parties and conditions
- Obligations and entitlements
- Lifecycle and change history

Lifecycle accountability

ACCOUNTING DOCUMENTS

- Invoices, receipts and credit notes
- Claims and billing evidence
- Clearance or remittance requests
- Immutable once issued; corrections are evidenced through new documents following the corresponding Order change

Point-in-time evidence

Commercial commitment, payment, delivery and settlement are distinct

Each event changes a different part of the financial position.

1

COMMERCIAL COMMITMENT EVENT

Contractual position

Customer, Seller or Retailer accepts an obligation to pay.
Retailer or Supplier accepts an obligation to deliver service.

2

PAYMENT COMMITMENT EVENT

Financial assurance

Payment position established or updated

3

DELIVERY EVENT

Performance evidence

Service is delivered, partially delivered, cancelled or not delivered.

4

SETTLEMENT EVENT

Inter-party closure

Inter-party obligations are cleared and funds are transferred under the applicable agreements.*

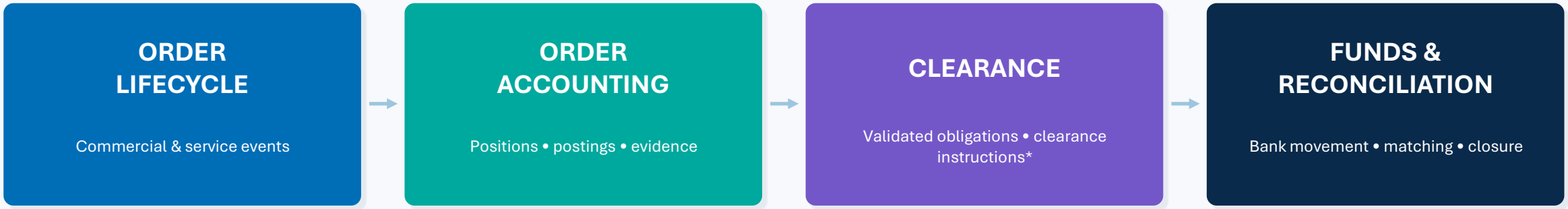
* Settlement Event may occur prior to the Delivery Event (i.e., Seller-Retailer settlement scenario)

Successful payment ≠ cash in the bank. Payment ≠ service delivery.

SIS BOUNDARY

The Order establishes the obligation; Order Accounting records it; clearance moves it into settlement

Connected domains, with distinct responsibilities and statuses.



* Example: BSP or ARC implementation of Clearance and Settlement Standard

WHAT CROSSES THE BOUNDARY

Party & role IDs	Order / Order Item refs	Service Item refs	Accounting & settlement values
Currency & tax	Reason & event codes	Settlement IDs	Status & exceptions

Orders change the evidence to support any existing or future commercial model

Tax treatment depends on the underlying relationship, responsibilities and transaction evidence.

01

AGENT VS PRINCIPAL

The current framework continues to apply. Order design should continue to support the intended commercial relationship..

02

VAT / GST

Responsibilities may differ depending on whether the Retailer acts as disclosed agent, undisclosed agent or principal.

03

SETTLEMENT EVIDENCE

Settlement values alone may not explain remuneration, pricing authority or whether the transaction is agency or purchase and resale.

04

INVOICING & REPORTING

Order data must support jurisdiction-specific invoicing, e-invoicing, tax reporting, reconciliation and audit evidence.

05

NEW PRODUCTS

Non-air products and new partnerships may create additional indirect-tax and income-tax obligations.

DESIGN IMPLICATION

Preserve the evidence required to explain who supplied the service, who acted as agent or principal, how remuneration was determined, and which party carries the tax obligation.

Order Accounting and the Clearance & Settlement Standard should modernise the financial lifecycle without unintentionally altering the underlying airline-to-airline relationship.

CALL TO ACTION

The direction is clear. Interoperability and transition are the next challenges.

Translate industry principles into common events, information and controls.

PRINCIPLES

- Order as the continuing transaction and accountability record
- Accounting documents remain necessary
- Financial values and primary controls move upstream
- Payment and delivery have different consequences
- Accounting remains distinct from clearance and settlement
- Traceability spans the complete financial lifecycle

WORK ONGOING

- Minimum finance and settlement information
- Harmonised accounting-event definitions
- Document issuance and update triggers
- Payment status and funds-movement semantics
- Delivery, cancellation and refund treatment
- Implications on taxes and regulatory reporting and disclosures
- Transition with tickets, EMDs and existing processes

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S1-Voting Paper -Enable Multiple Attachments to Upload to a Miscellaneous Invoice in IS-WEB

CX-160-Cathay Pacific

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S2-Voting Paper - Enhancing Display Options for Faster and More Accurate Contact Discovery

NH-205-ANA

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S3- Voting Paper - Bookmarking and Navigation Tools for Faster and More Accurate Screen Transitions

NH-205-ANA

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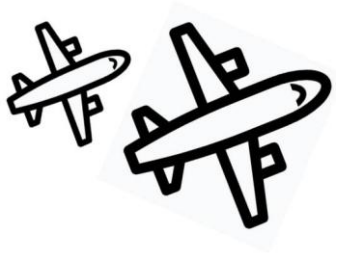


SR10 - How E&F can Support the Airlines

Elie El Khoury

Head, Enhancement and Financing Services, IATA

E&F billing, invoicing, and automated payments



Airlines & Operators

IATA E&F

IATA Billing

IATA Invoicing

IATA Collection

All Aeronautical & Non-aeronautical Charges

Airports, Airport Authority, Private Operator

Check-in Counter

Landing & Parking



Boarding Bridge

Lighting

Air Navigation Service Providers

Terminal Navigation



Overflight Charges

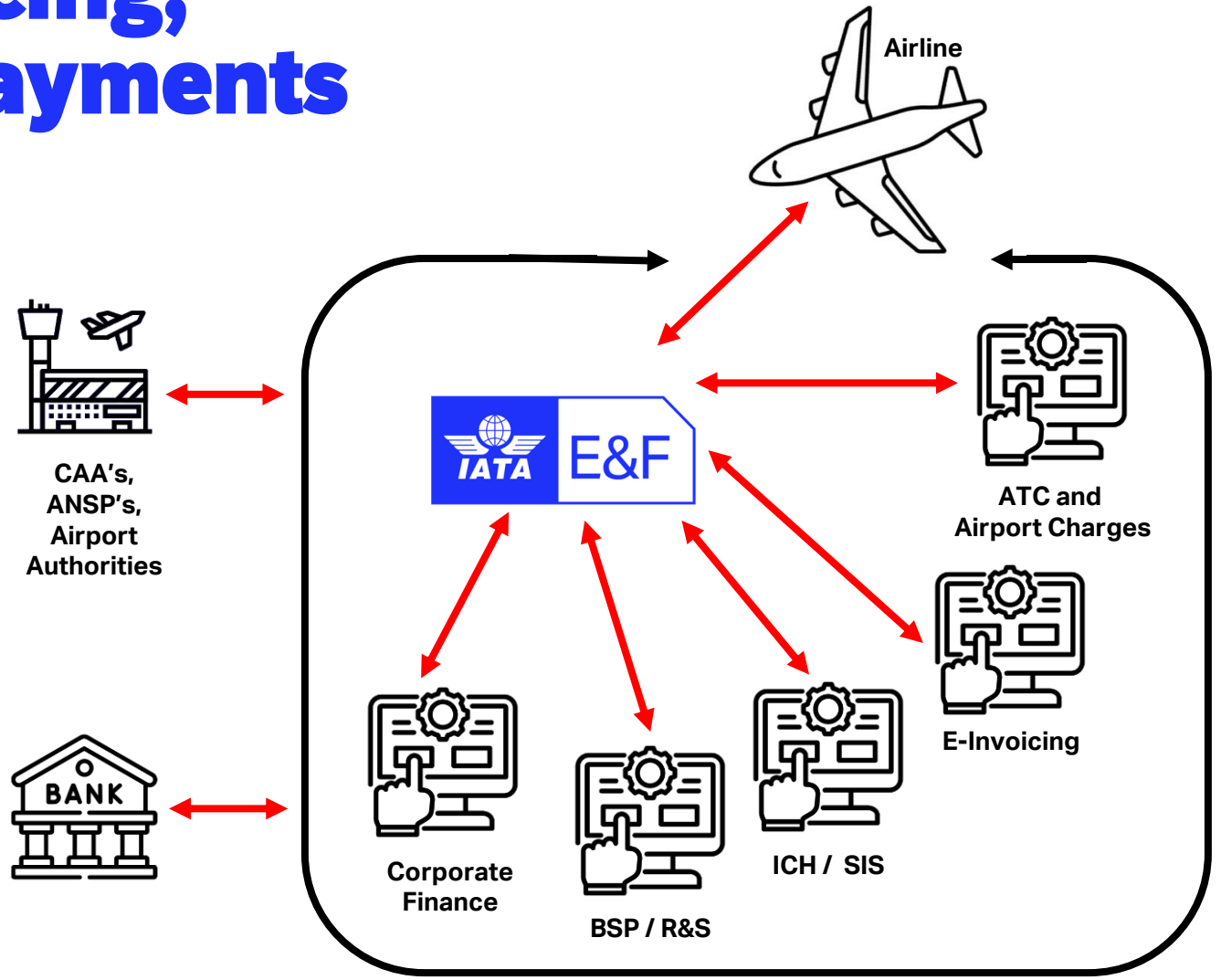
Civil Aviation Authority Ministry of Tourism, Transportation, Finance



Passenger Service Fees & Taxes

E&F billing, invoicing, and automated payments

- Historically, E&F was used in cooperation with airlines and partner organizations to ensure sustainable funding for aviation investments – radar, training, navigation aids, etc
- IATA would collect the funds and pay suppliers directly and transparently
- By financing the infrastructure development to improve service to airlines and passengers



Financing aviation projects through E&F

E&F is the perfect solution to support the financing of equipment upgrades, introduce new technology, and invest in expansion projects



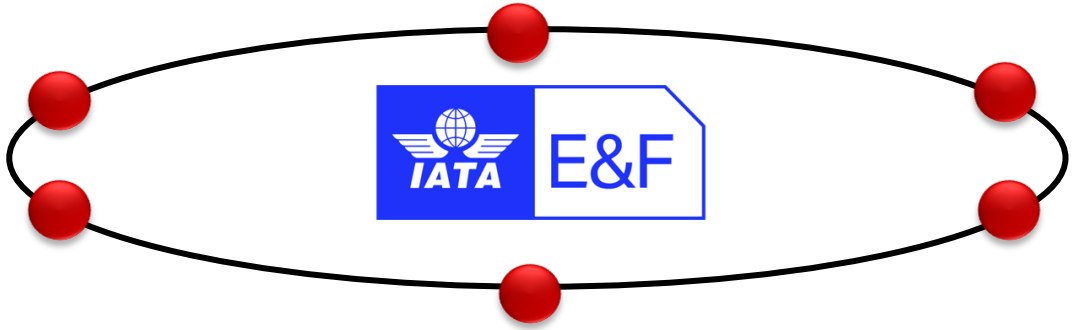
Security scanners



Boarding Bridge



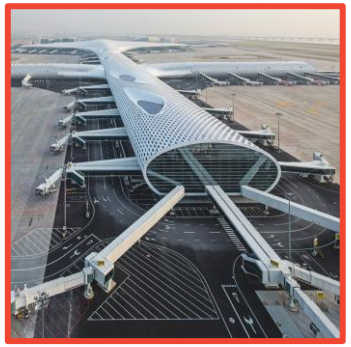
Radar / Software upgrade



Biometric / Self-service



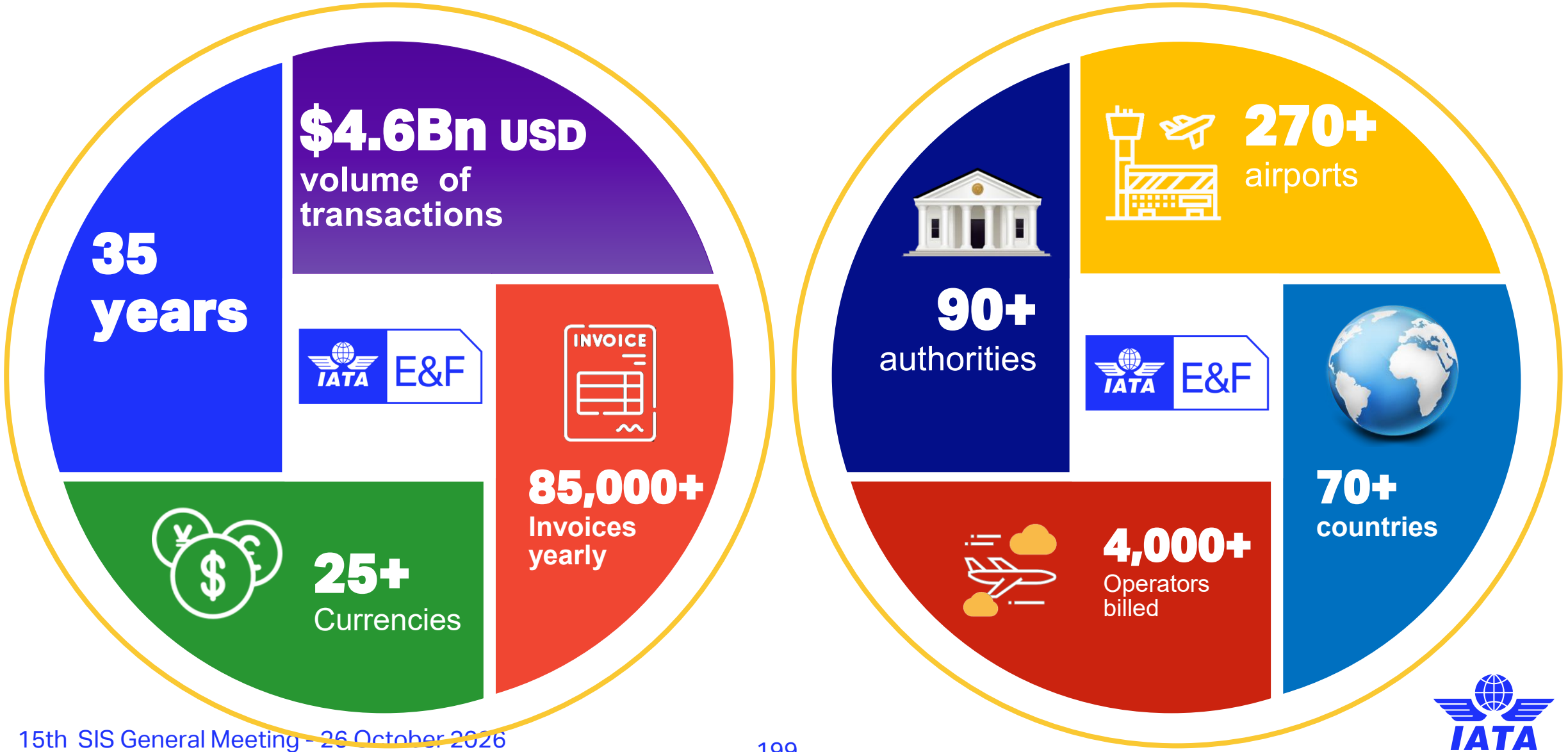
New terminal / Expansion



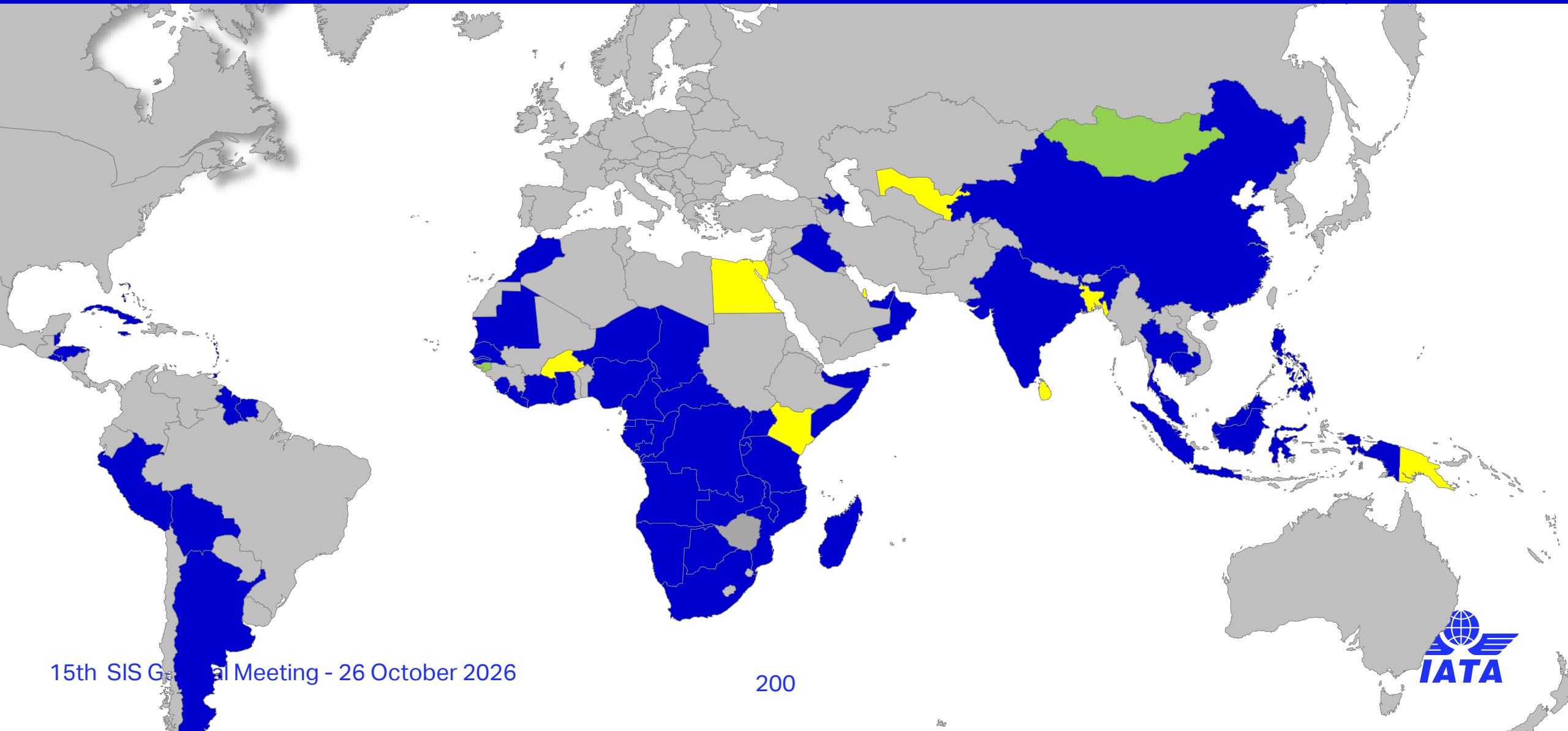
Runway / lighting



E&F in numbers



E&F Presence in the World



E&F is present where the industry needs it

Financing, Digitization

- Rebuilding their infrastructure after war, embargo, or sanctions
- Establishing a new infrastructure
- Assistance required for the billing and collection of charges

Transparency, Neutrality, Efficiency

- Airport concessions, private operators, public-private partnership PPP model
- Authorities introducing a new type of charge (SAF levy)
- Standardization, process automation

E&F guides authorities on their journey to review charges and fees together with the airlines

- **Follow the ICAO principles**
  - Transparency
  - Cost-relatedness
  - Non-discrimination
  - Early consultation
- **Educate authorities, airports, and private operators**
  - Introduction of a new charge/fee/tax
  - Increasing the tariff
- **Push for airline consultation**
  - Respect timelines
  - Recommend assigning adequate/justified tariffs
  - Coordinate with IATA Advocacy teams

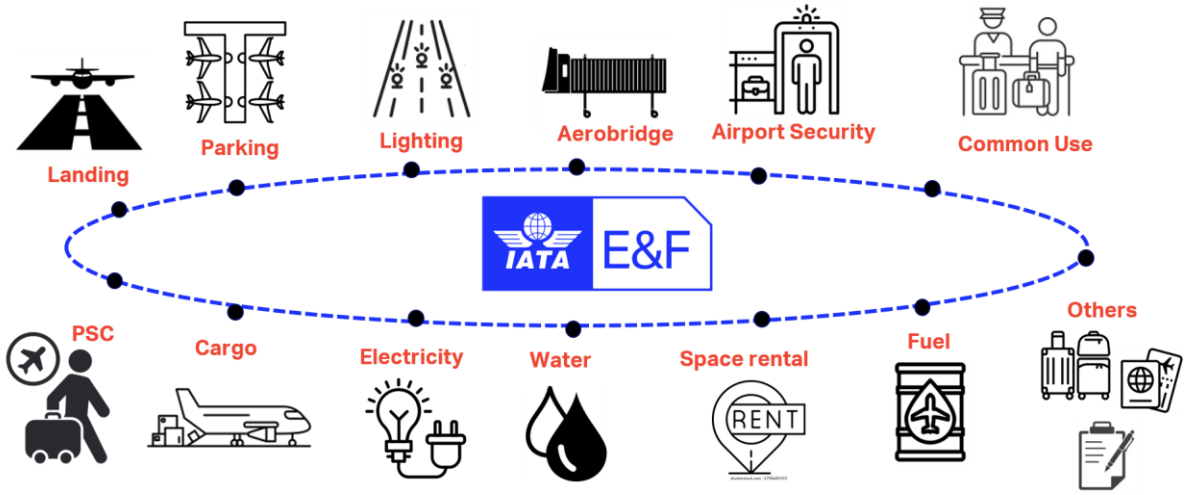


One-Stop-Shop for all type of charges, taxes, and fees

- **Supporting the collection of many charges, taxes, and fees**
  - Navigation (overflight, terminal navigation, approach)
  - Aeronautical (parking, landing, lighting, Boarding Bridge, Check-in counters etc)
  - Passenger (PSC, Airport Infrastructure Development, security, tourism, departure etc)
  - Ground handling

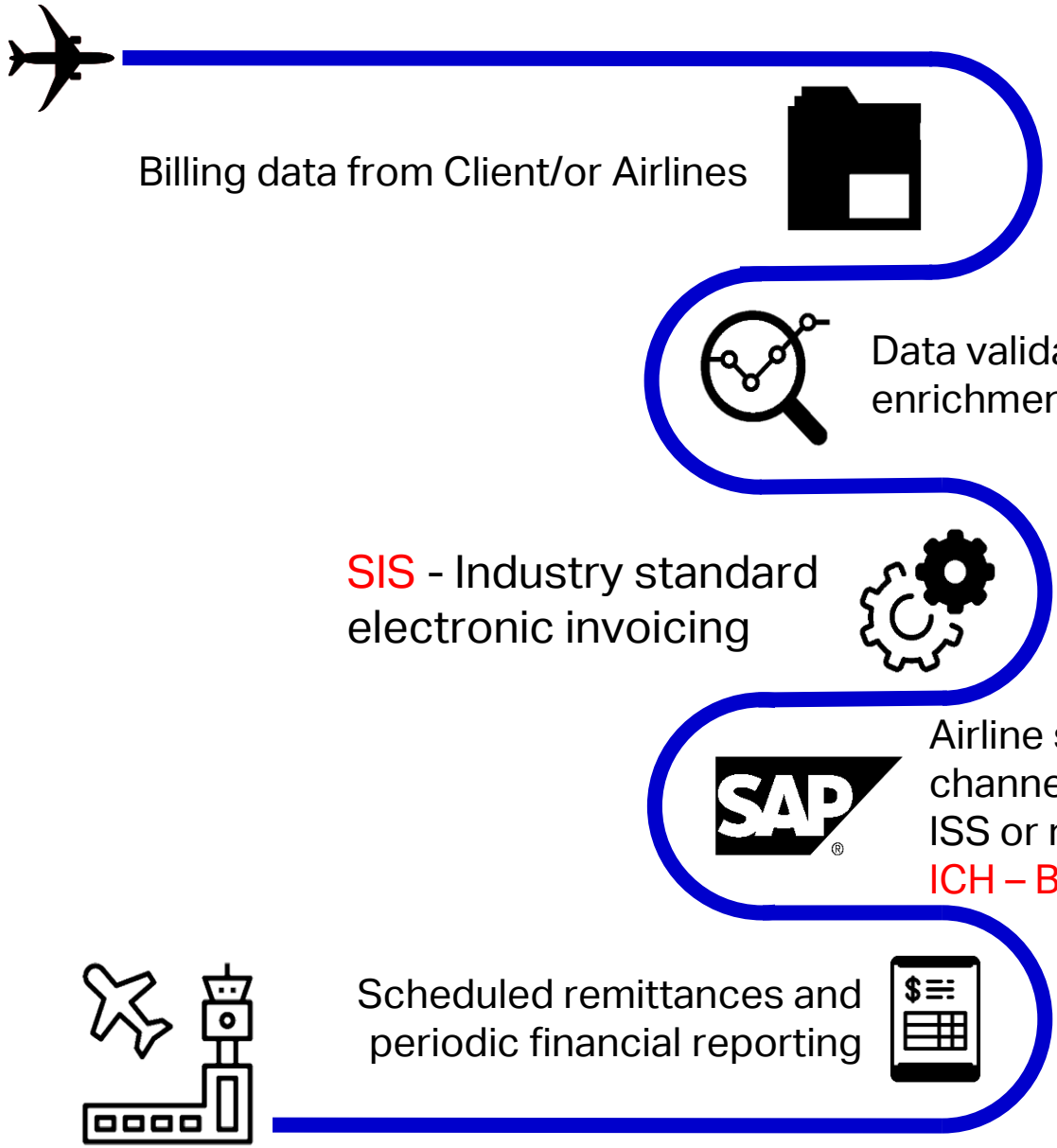
- **Expanding to:**
  - Non-aeronautical (electricity, water, rental, …)
  - Cargo
  - Sustainable Aviation Fuel levy

- **One invoice provider per airport**



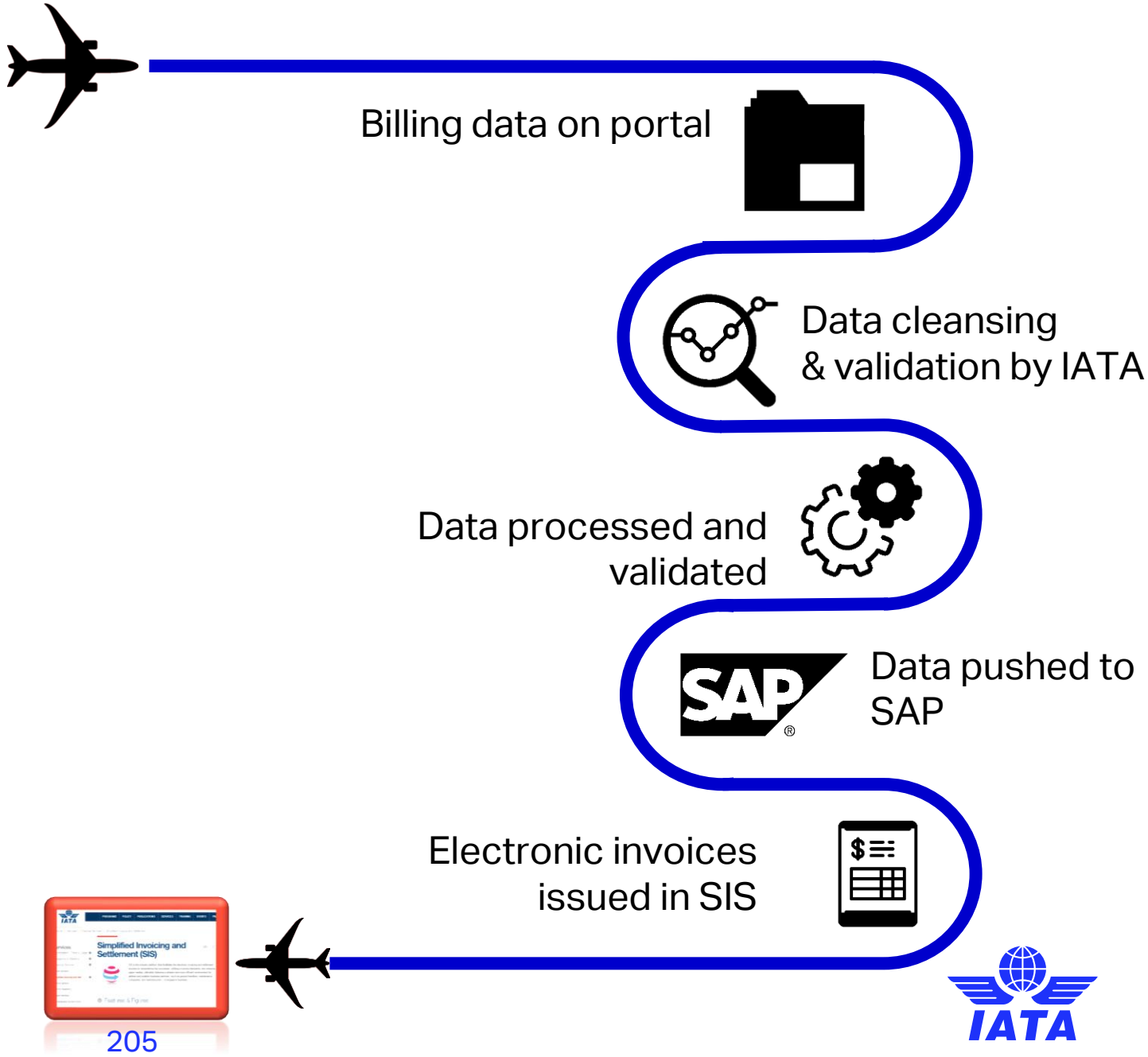
E&F billing, invoicing, and automated payments

- One of the largest customers of SIS
- 2nd largest customer for ICH
- 25+ bank accounts for wire transfers
- End-to-end cycle
  - Data declaration
  - Data Validation & billing
  - Invoicing
  - Settlement of funds
  - Funds remittance
- Timely settlements close to 99%

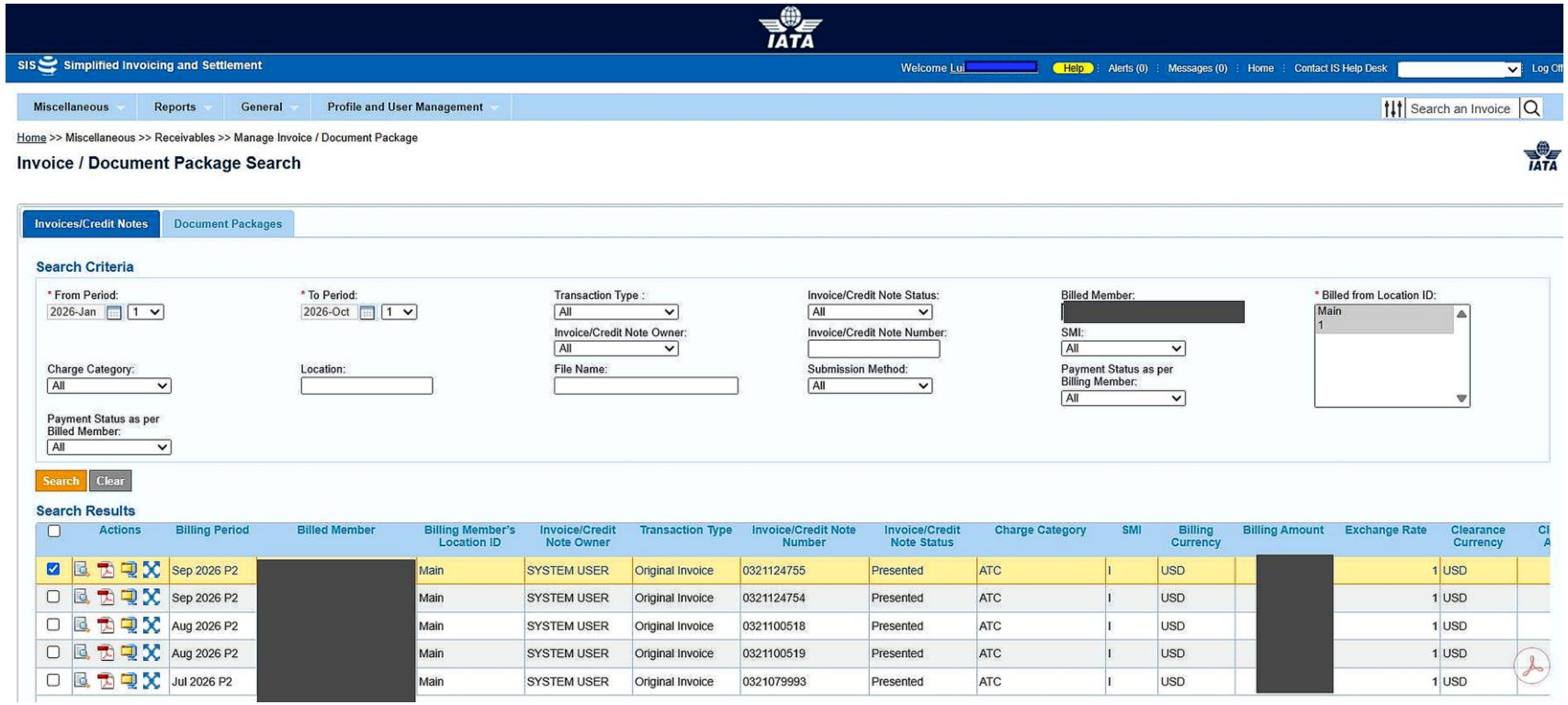


Operator data declaration

- Per-passenger-based charges and taxes
- Airline declares the billing data in the E&F portal
- IATA onboard all airline users and trains them up front before the start of the collection service
- Reduce discrepancies between the authority and airlines
- Allow quicker reconciliation
- Reduce disputes significantly



E&F keeps evolving the SIS platform



- Enhanced the dispute-raising experience for airlines
  - Step-by-step guidance with contextual instructions throughout the process
  - Drag-down functionality for Dispute Reason and Dispute Remarks
- Track not delivered / not read invoices
- Invoice format updated for non-aeronautical charges

E&F is bringing auditability & transparency to the complex financing model

Airlines

- Free of charge for airlines
- Standardized Invoicing
- One point of contact for all suppliers
- Efficient payment options
- Reduced forex exposure
- Fewer billing disputes
- VAT/GST/ tax invoice compliant
- Support in difficult countries
- On-time settlement to suppliers
- Savings on late payment interest
- Reduced Administrative Burden
- Savings on bank transfer charges
- Worldwide helpdesk



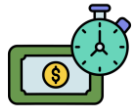
Aviation industry

- E&F fees stay in the industry
- Swiss-regulated service
- Transparency in charge collection
- AML compliance assessment
- ISO27001 & SOC2 Type 2
- Standardizing end-to-end model



Authorities

- Payments on time
- Regular reporting
- Several beneficiaries
- Collection in local currency
- Bank loans/financing





Any route, any runway, E&F always ready

- Identify any need for E&F
- Introduce us to Airports, CAA, and local ANSPs
- Countries still using manual/paper processes
- ATCs and Airports looking for service enhancement
- Invoice quality
- High discrepancy (pax numbers etc)
- Low dispute resolution rate
- Complex invoices (overflight etc)
- Markets where payments are difficult



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S4- Voting Paper – Mass download in SIS Portal

UA-016 – United Airlines

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S5- Voting Paper – Fixed Location for Contact Name

UA-016 – United Airlines

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SR11 - Global Economic & Industry Outlook

Julia Seiermann

Head of Industry Analysis, IATA

The Energy Crisis

- Slower global GDP growth
- Higher costs
- Shifts in traffic
- Lower profits



Macroeconomic context

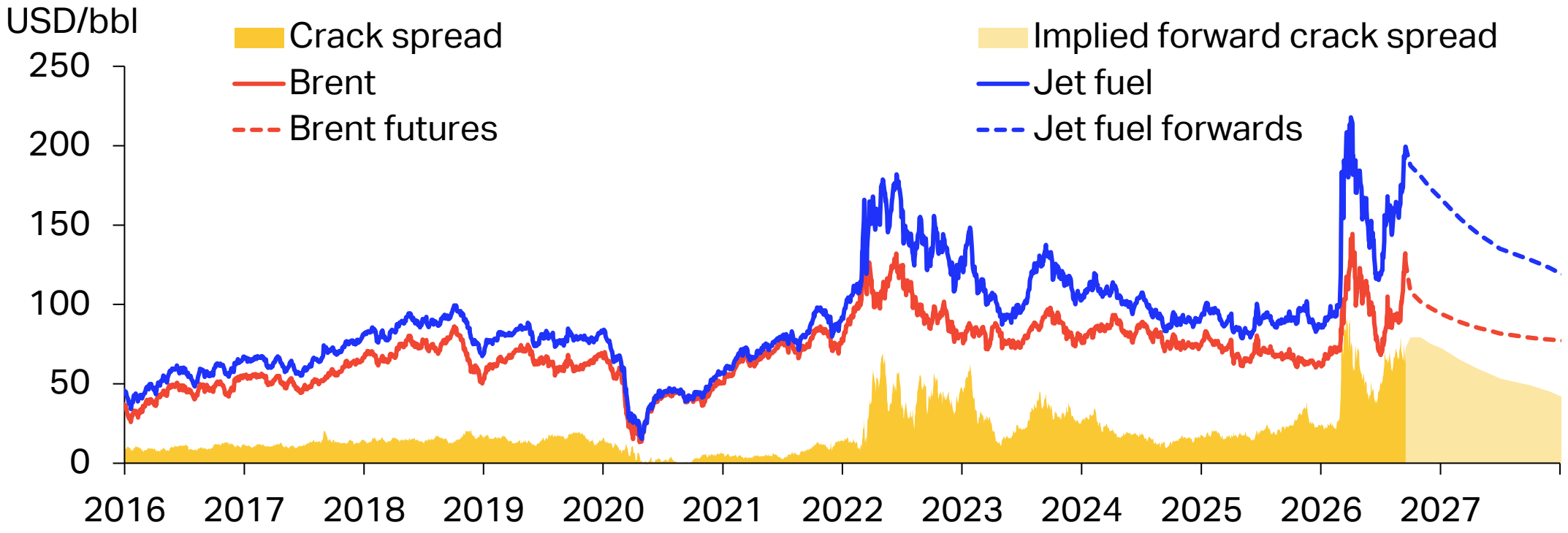
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Fuel prices, crack spread are expected to remain high

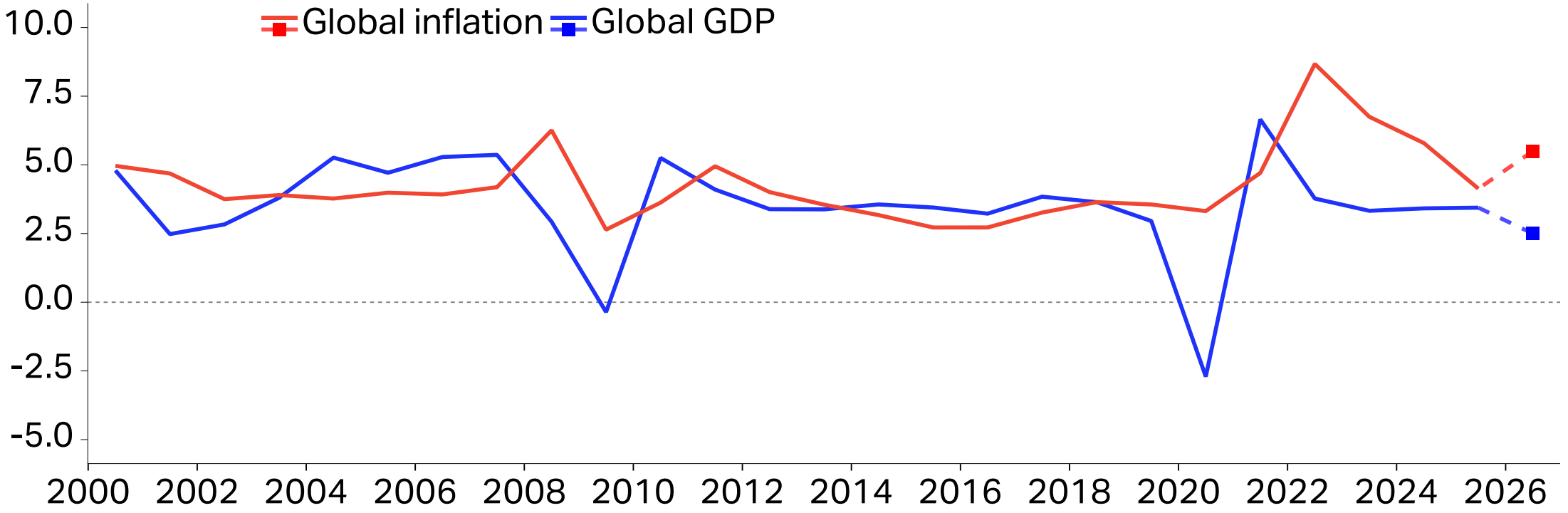
Jet fuel price, crude oil price, and the spread between the two (crack spread), USD per barrel



Source: IATA Sustainability and Economics, S&P Global Energy Platts.

The energy shock slows growth and accelerates inflation

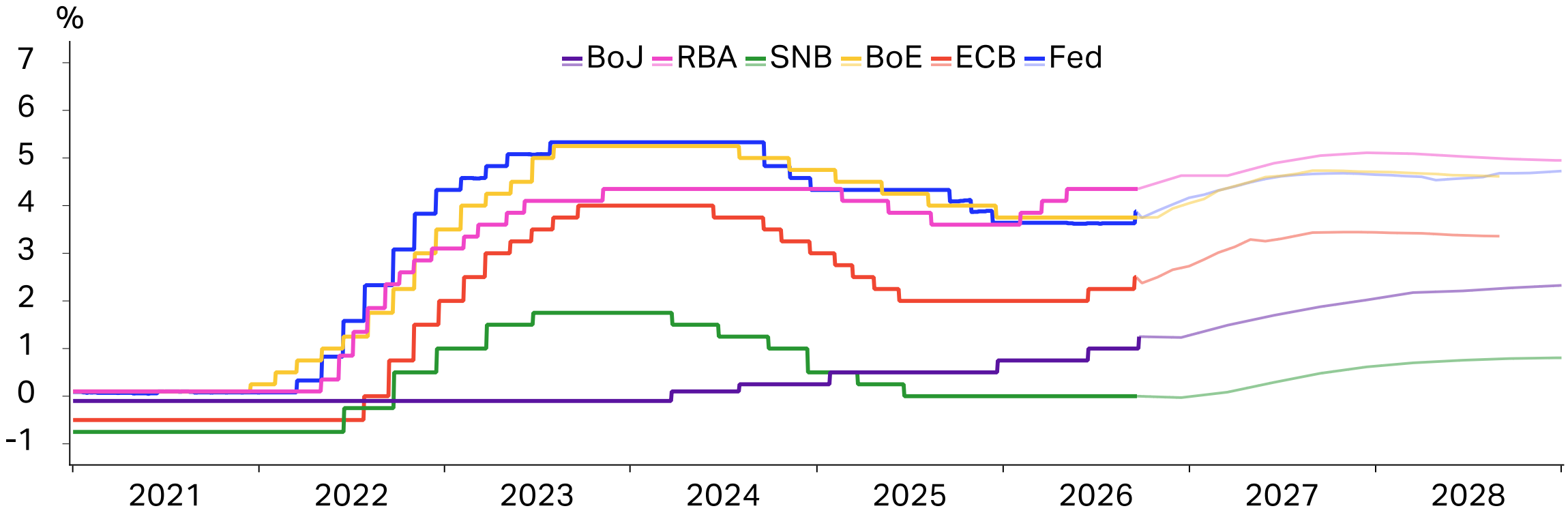
Global GDP and global inflation forecasts, annual, %



Source: Source: IATA Sustainability and Economics, Macrobond.

Central banks are raising interest rates

Policy interest rates and market expectations



Source: IATA Sustainability and Economics, Macrobond.

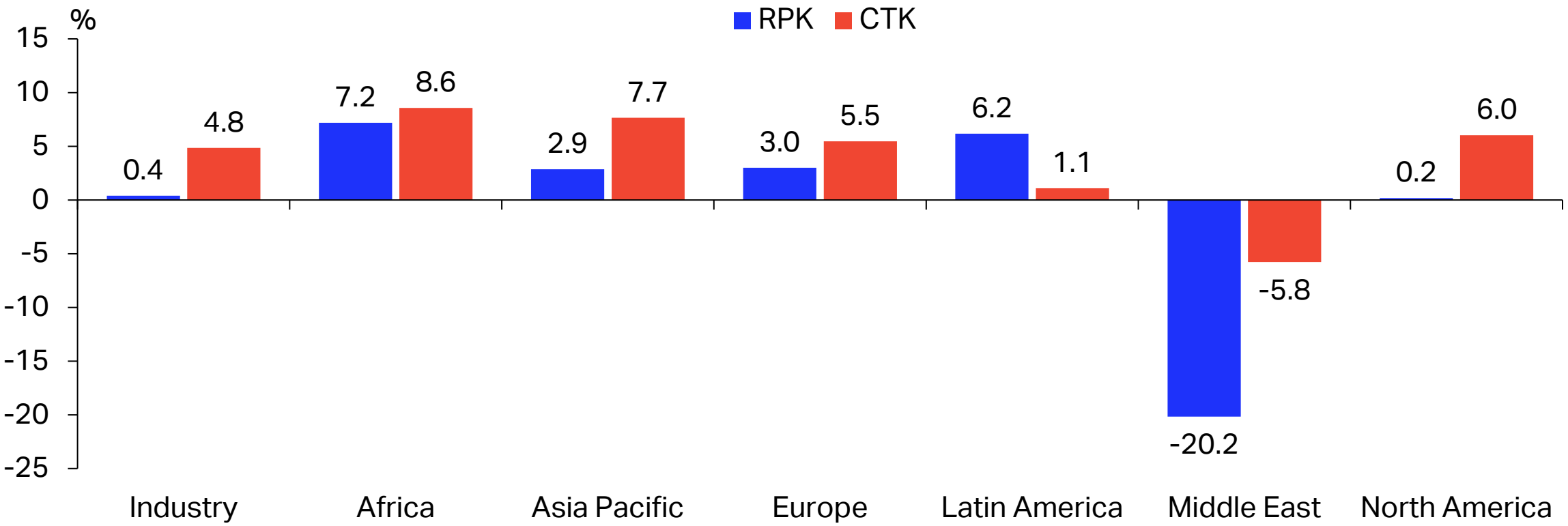
Traffic



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Middle East contraction leaves global passenger growth marginal

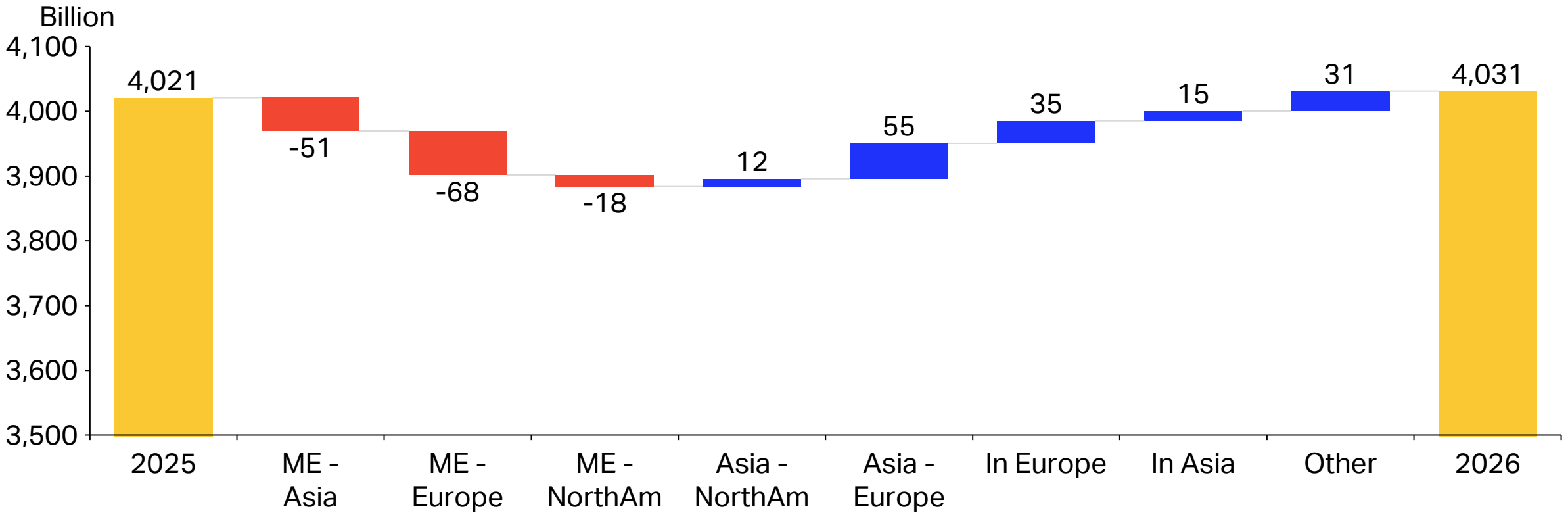
Change in total RPK and CTK by airline region of registration, YTD (January-August) 2026, %



Source: IATA Sustainability and Economics, IATA Information and Data – Monthly Statistics.

Asia, Europe offset most of Middle East losses

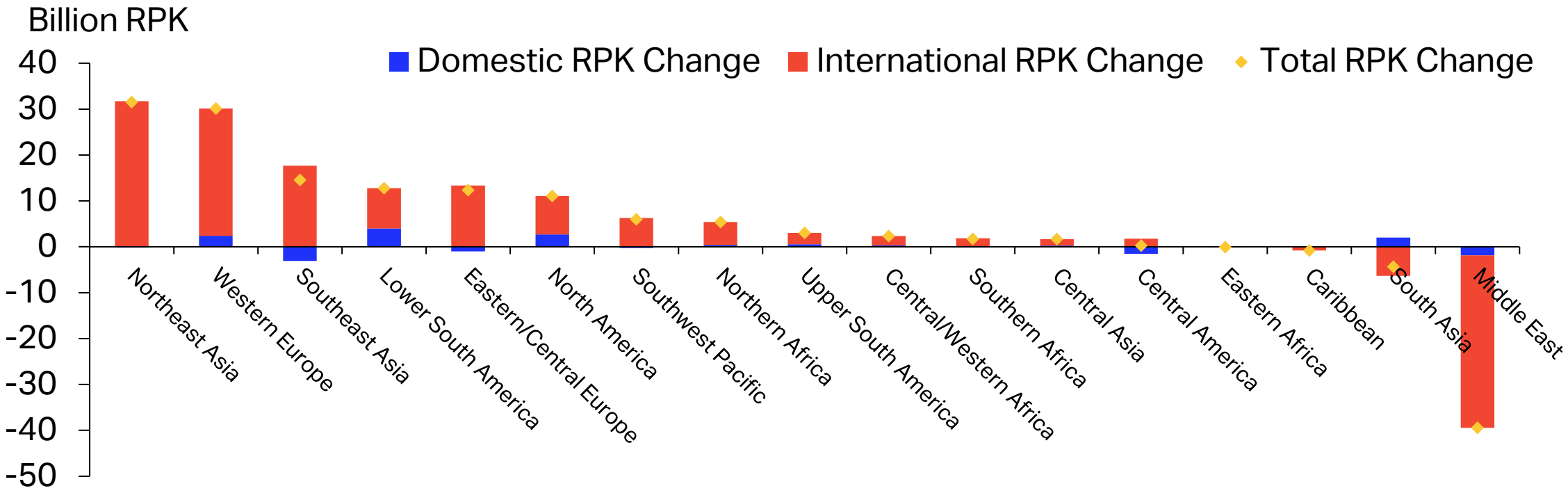
Nominal change of international RPK by major route pairs, RPK, January - August 2026, YoY



Source: IATA Sustainability and Economics, IATA Information and Data – Monthly Statistics.

Northeast Asia, Western Europe lead growth

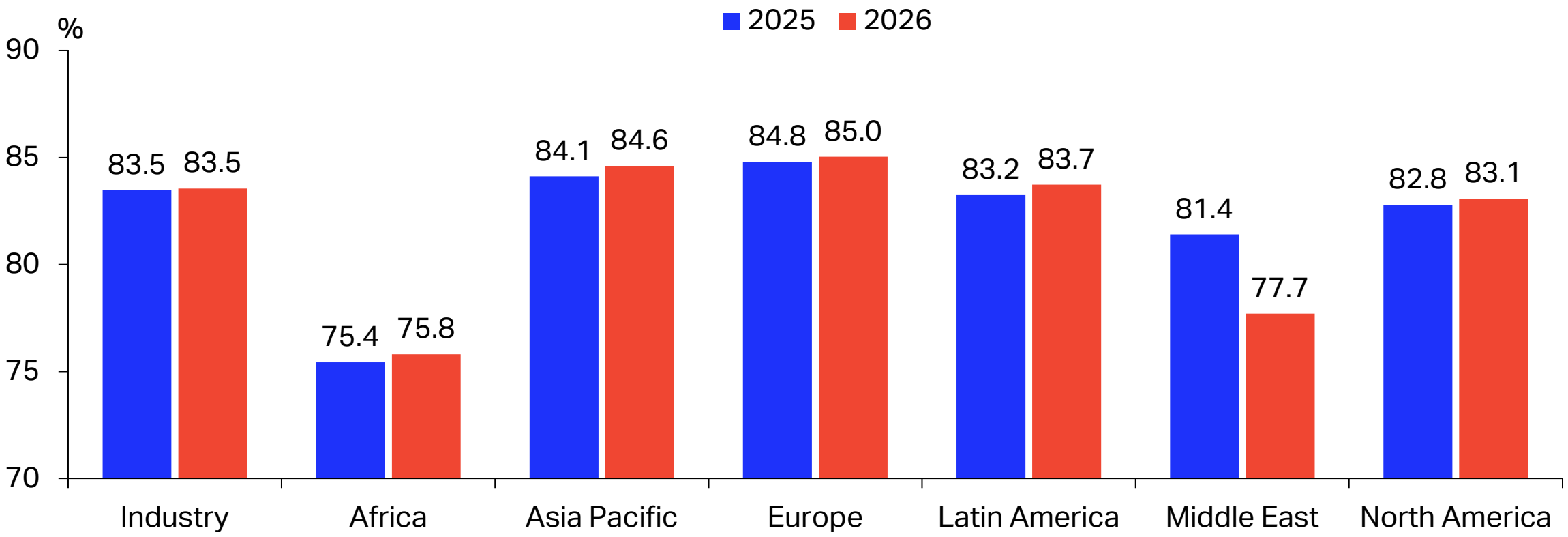
Change in nominal RPK by sub-region, YTD (Jan-Jul), by trip origin, YoY, billion RPK



Source: IATA Sustainability and Economics, DDS.

Load factors rise further, except in the Middle East

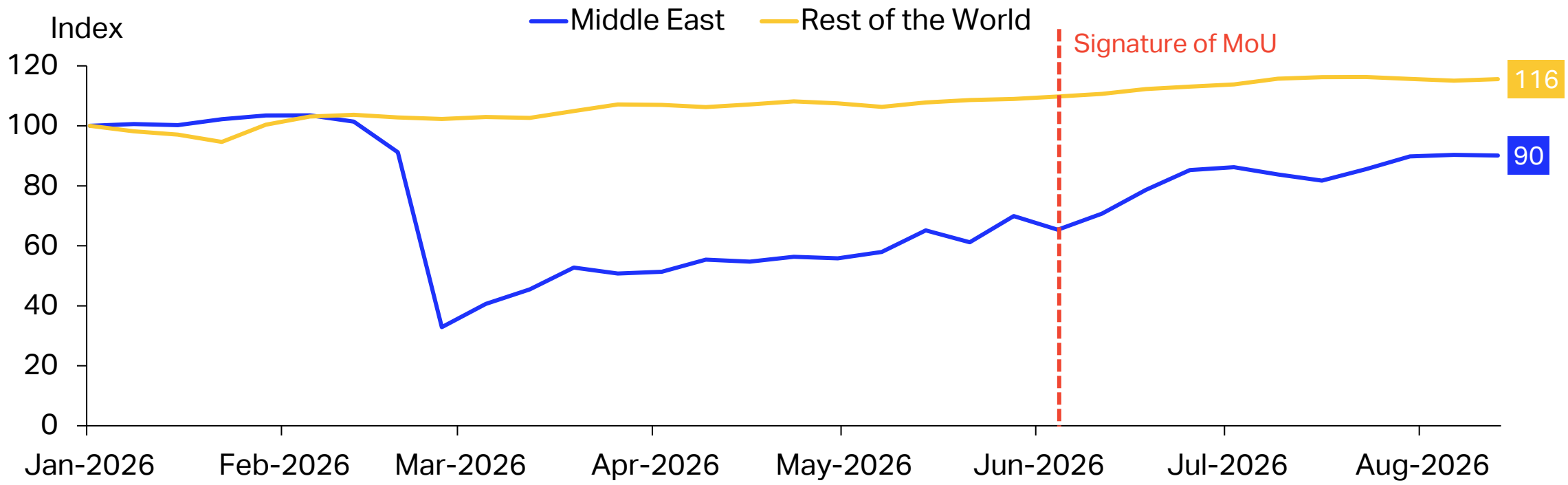
Passenger load factors by region, YTD (January-August), % of ASK



Source: IATA Sustainability and Economics, IATA Information and Data – Monthly Statistics.

Middle East frequencies recover to 90%

Total weekly frequencies, index, Jan/26 = 100

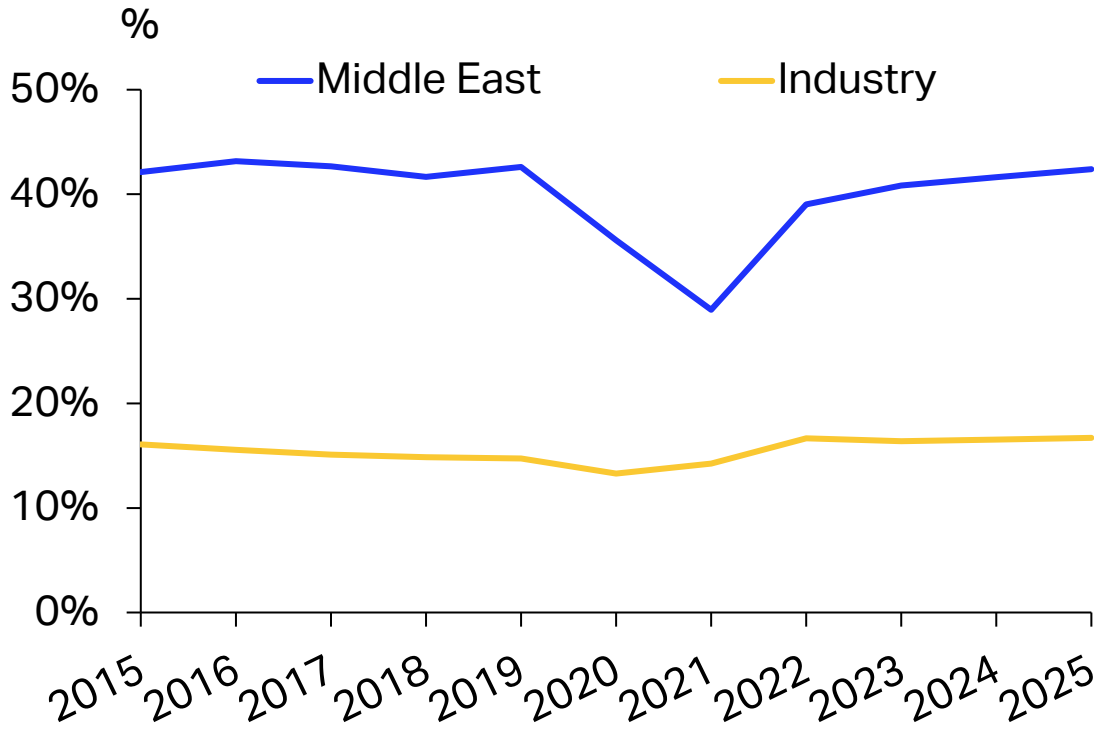


Source: IATA Economics & Statistics, FlightRadar24.

Unrestricted

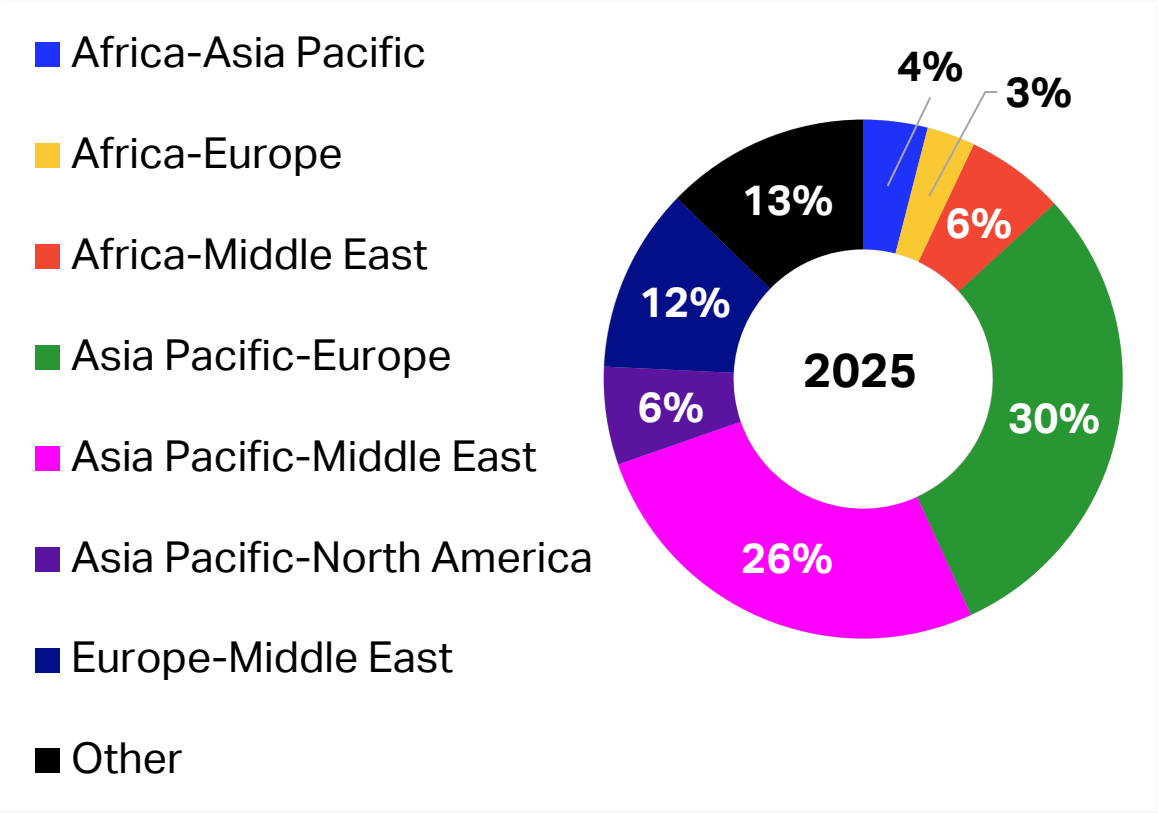
The Middle East – a key hub, especially for Asia Pacific

Share of transfer traffic in total traffic, by number of passengers, %



Source: IATA Sustainability and Economics, DDS.

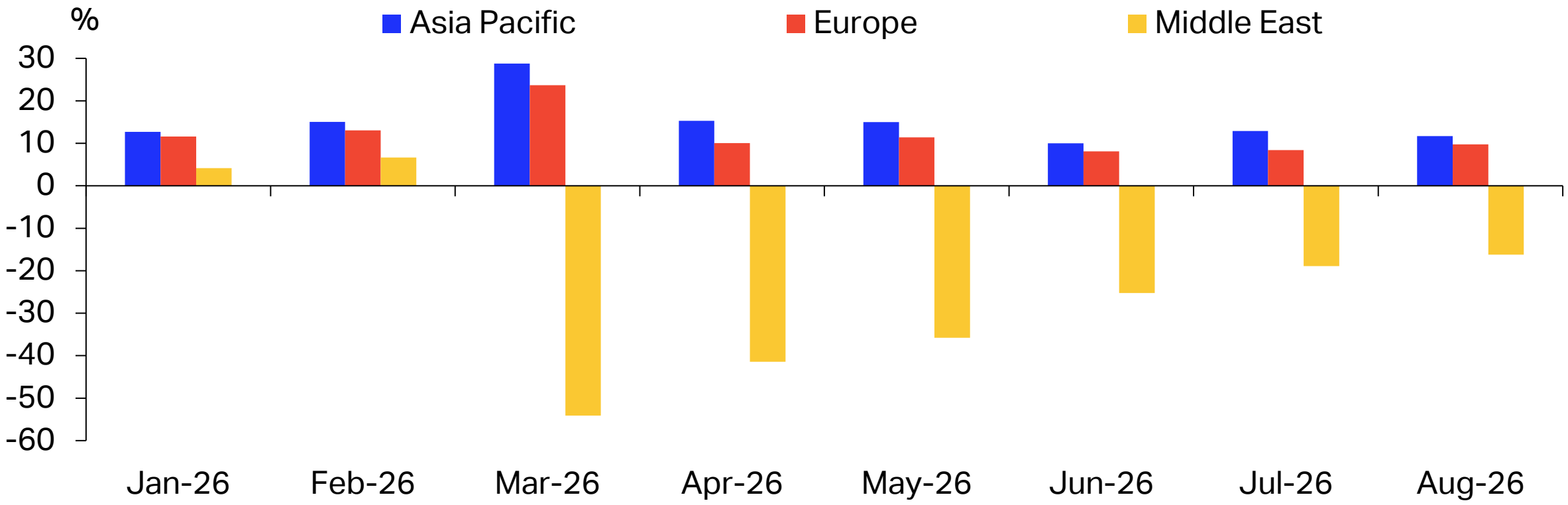
Total air passenger traffic connecting in Middle East, PAX market share, % of total transfer traffic, in 2025



Source: IATA Sustainability and Economics, DDS

Direct traffic between Asia Pacific and Europe continues to replace hub traffic through the Middle East

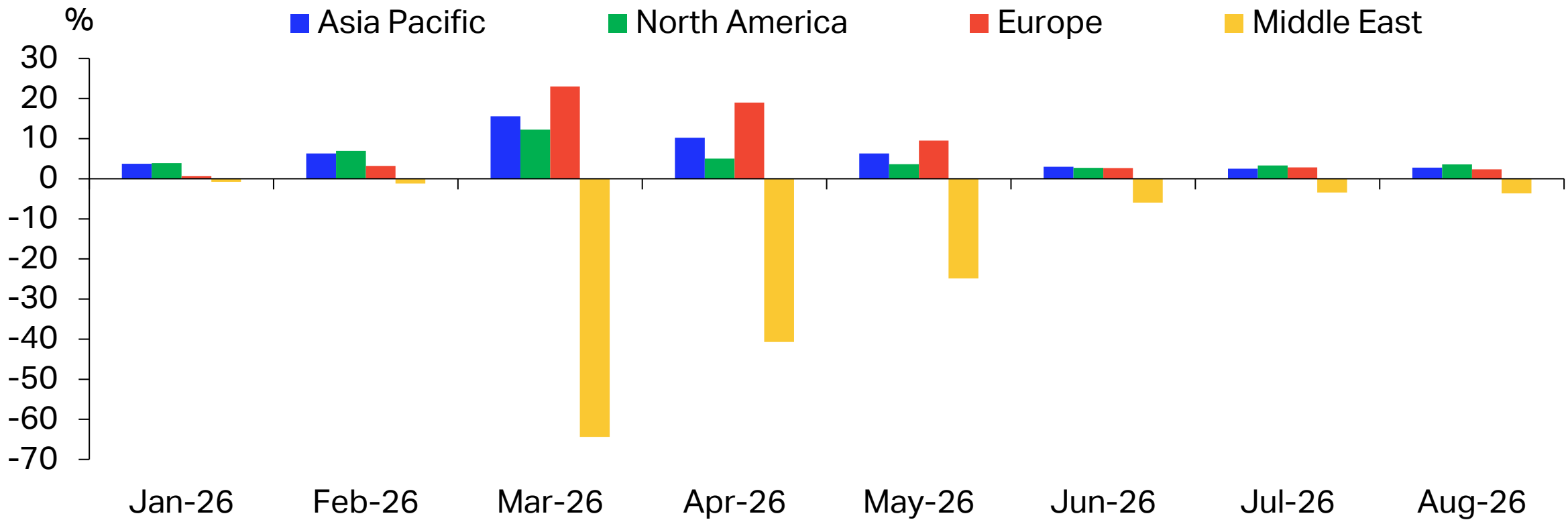
Passenger traffic between Asia Pacific and Europe, by carriers' region of registration, RPK YoY, 2026, %



Source: IATA Sustainability and Economics, DDS.

Replacement effect has faded for traffic between Asia Pacific and North America

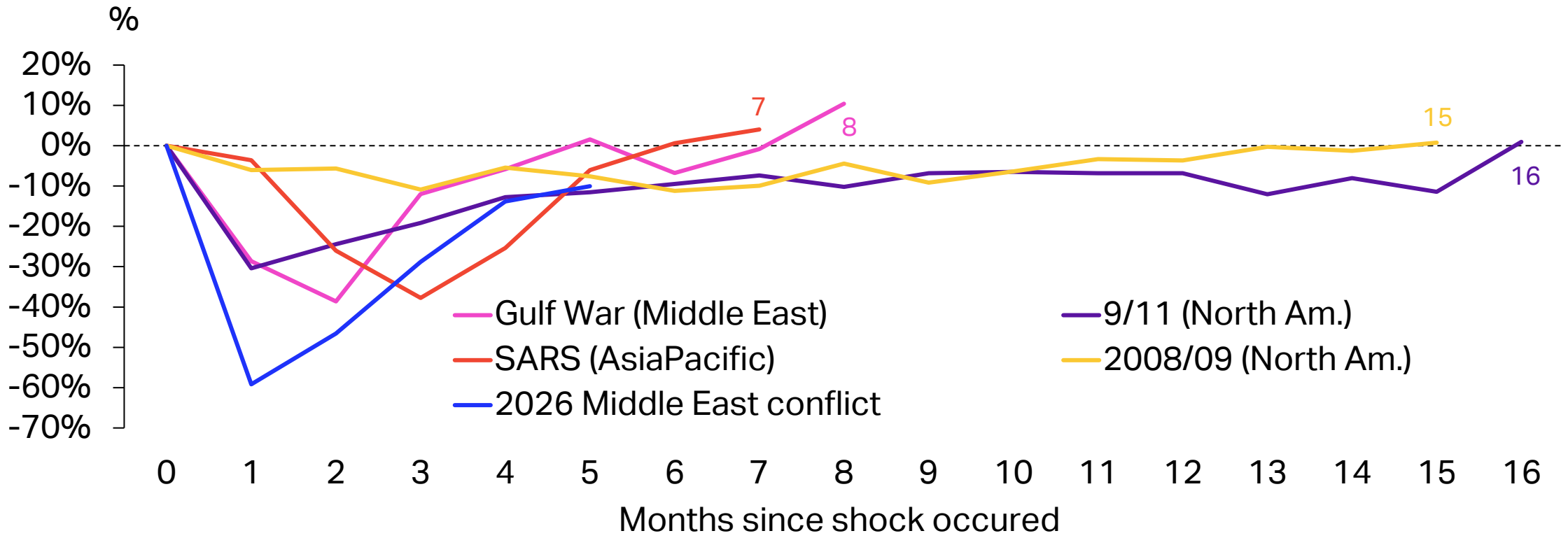
Passenger traffic between Asia Pacific and North America, by carriers' region of registration, RPK YoY, 2026, %



Source: IATA Sustainability and Economics, DDS.

Recovery from major regional shocks typically takes about a year

Regional recovery of traffic after various shocks (most affected region), % of RPK change against the same month before the shock

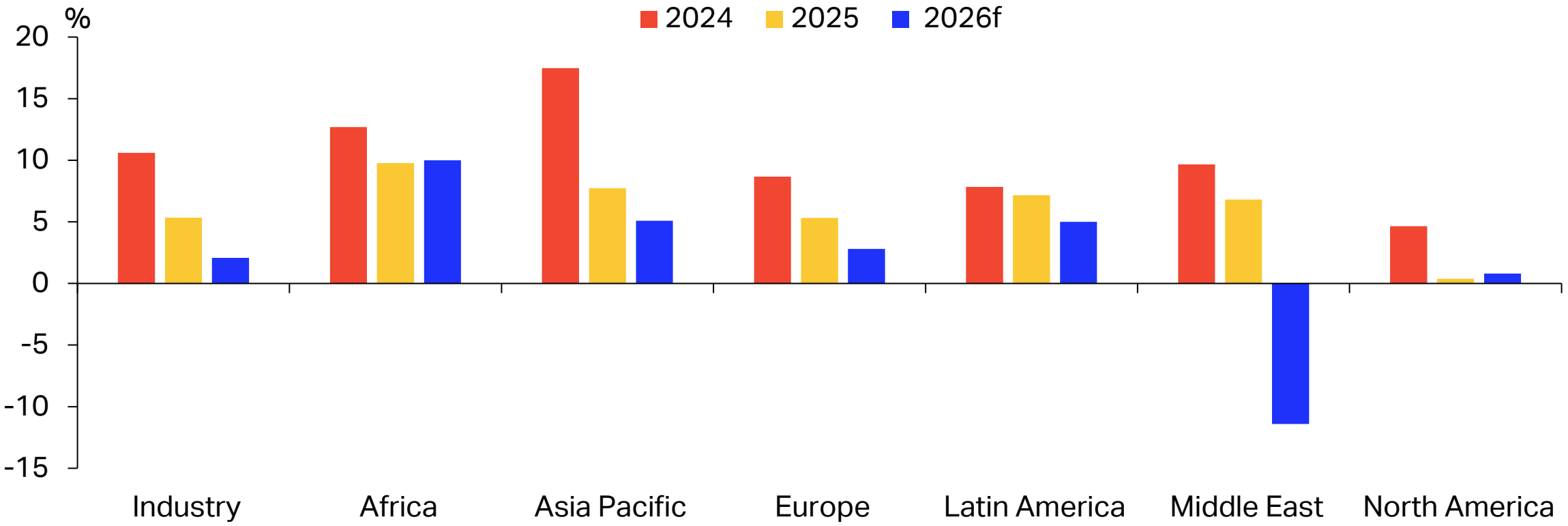


Source: IATA Sustainability and Economics, IATA Information and Data – Monthly Statistics.

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Global passenger traffic to slow in 2026

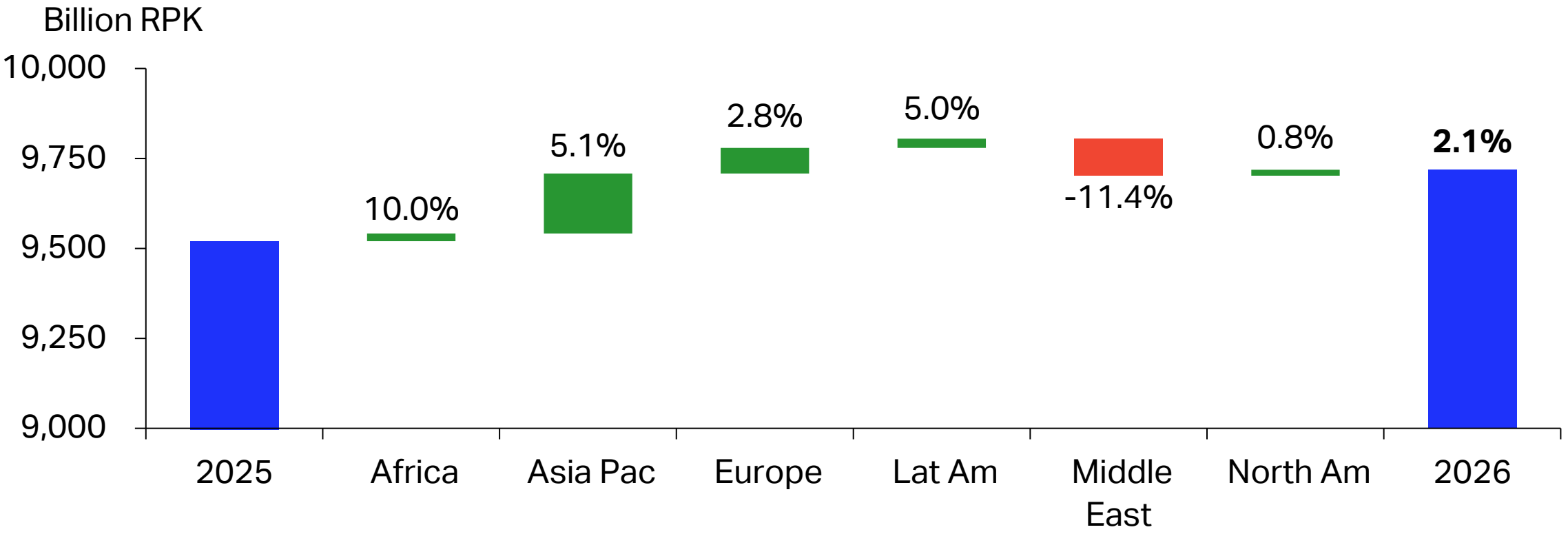
Annual growth in Revenue Passenger-Kilometers (RPK) by world region, %



Source: IATA Sustainability and Economics, IATA Information and Data – Monthly Statistics.

Asia-Pacific provides the largest contribution to global passenger growth

Contribution to passenger traffic growth by region, billion RPK, and annual growth, % YoY



Source: IATA Sustainability and Economics.

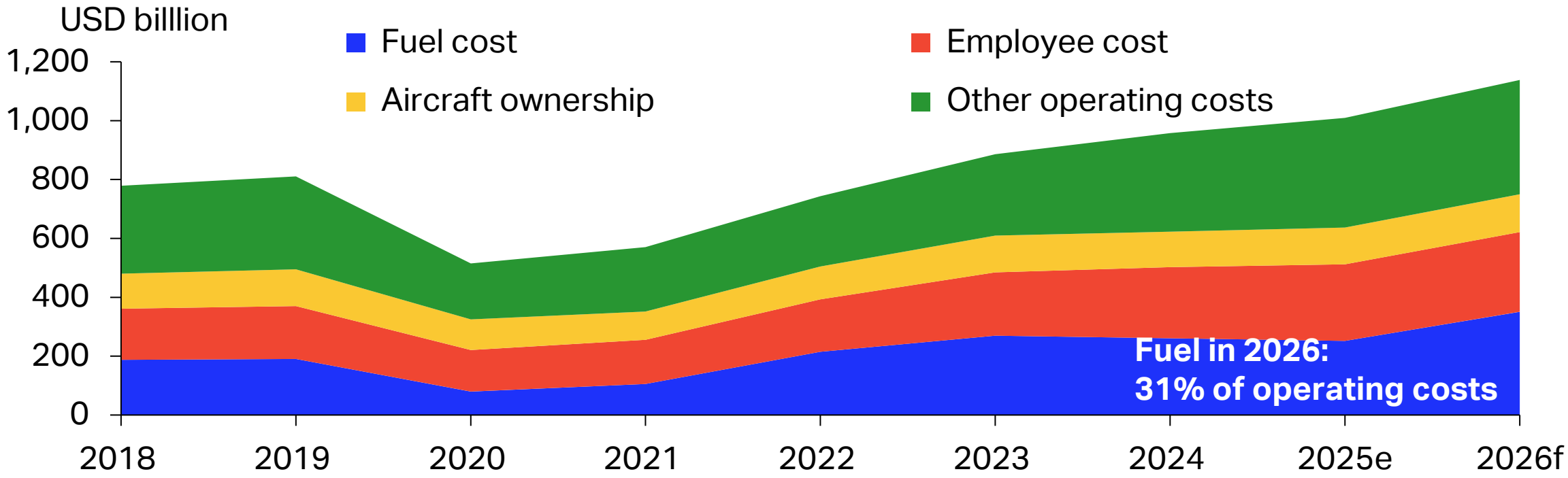
Airline financial performance

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Fuel to rise to 31% of airline operating costs in 2026

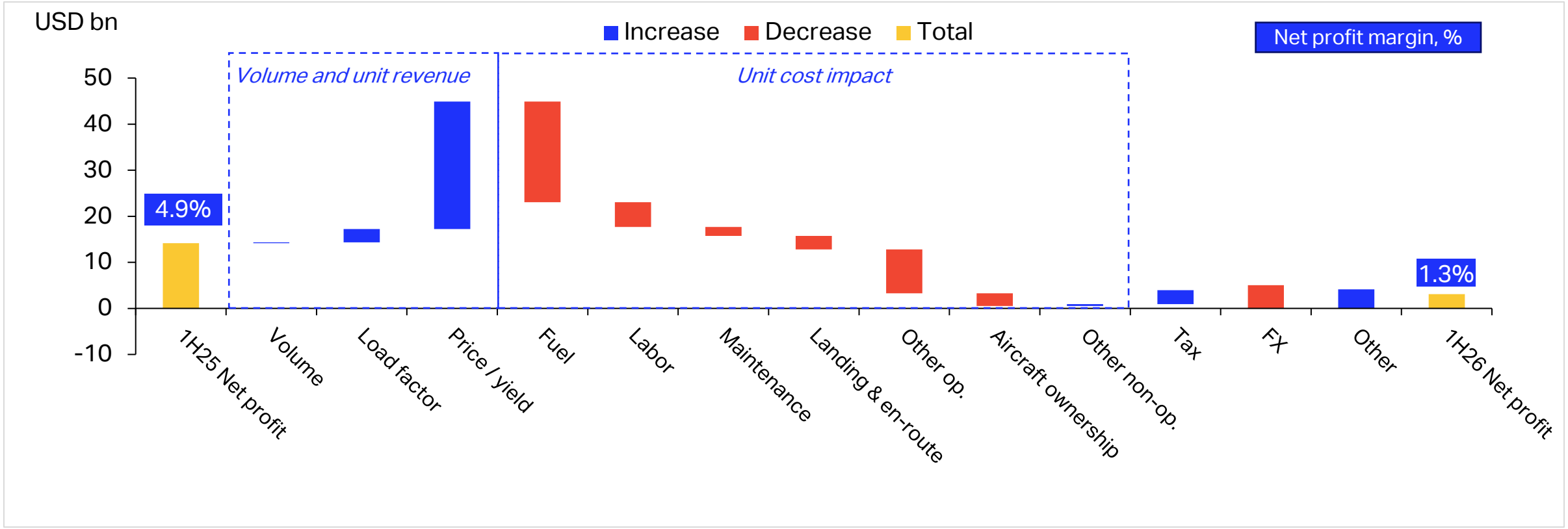
Breakdown of costs, pre-tax level, USD billion



Source: IATA Sustainability and Economics using data from Airfinance Global.

Pricing offsets only part of increasing cost, compressing margins

Net profit bridge, 1H 2025 to 1H 2026, USD billion

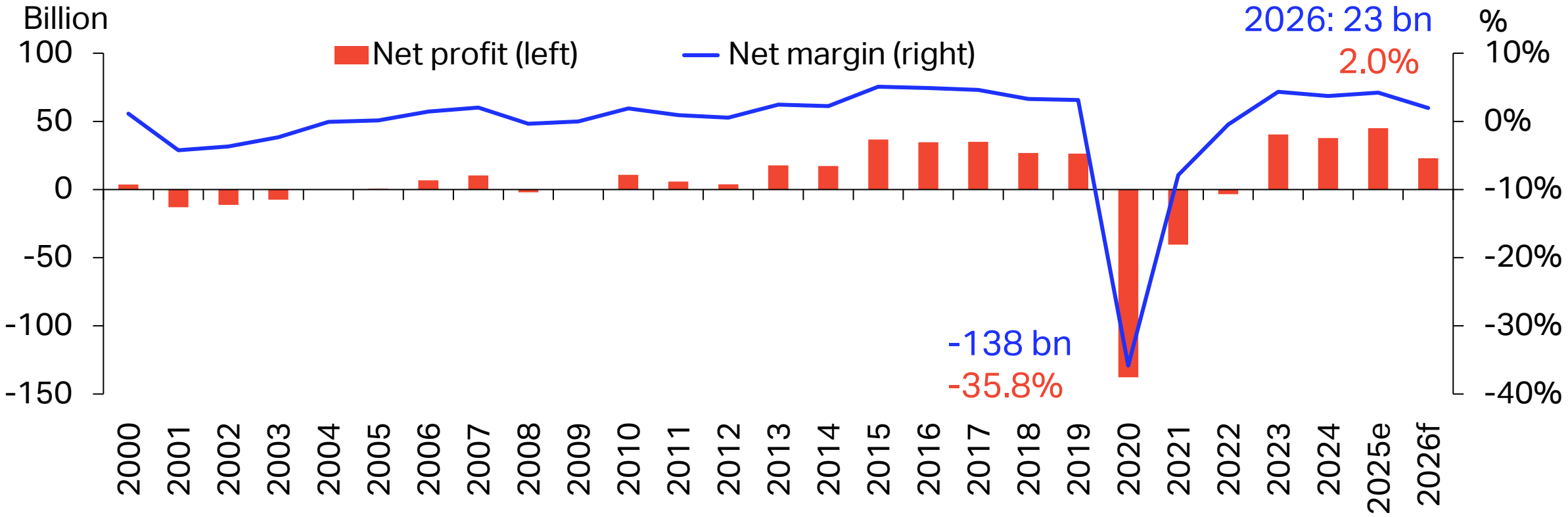


Source: IATA Sustainability and Economics using Airfinance Global

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Industry net profits to narrow to 2% in 2026

Global airline net profit, USD billion, and net margin, % of revenue

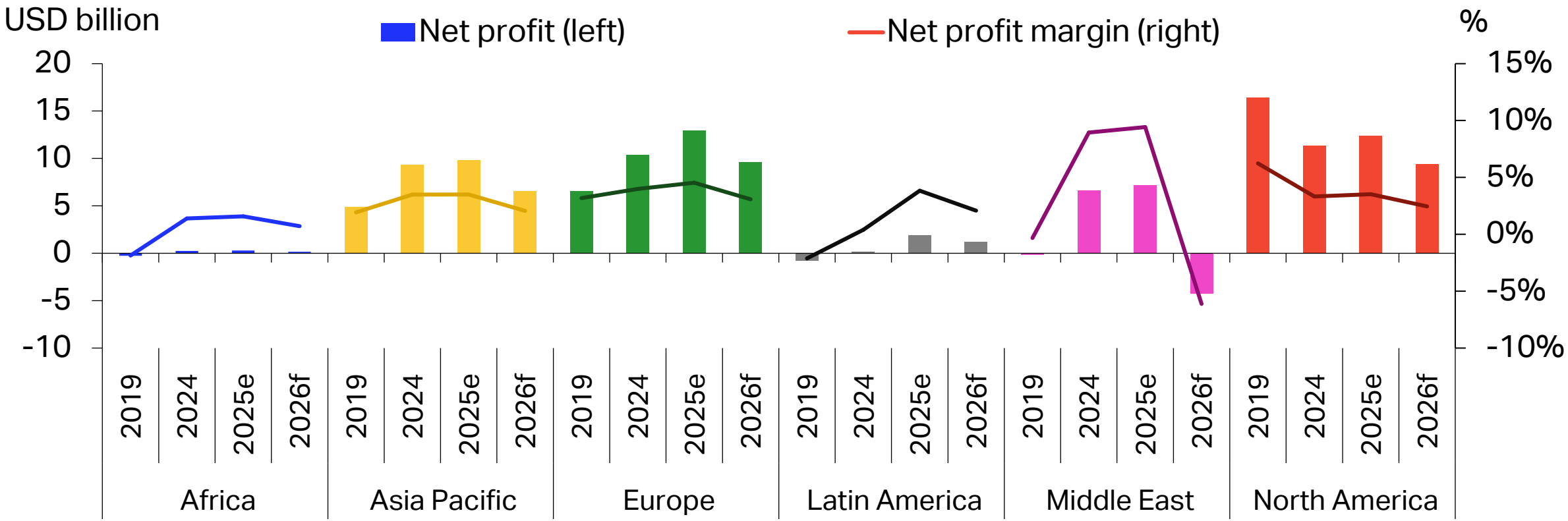


Source: IATA Sustainability and Economics, Airfinance Global.

Unrestricted

Net profit to decline across regions, with the Middle East turning loss making

Airline net profit per region, USD billion, and net margin, % of revenue

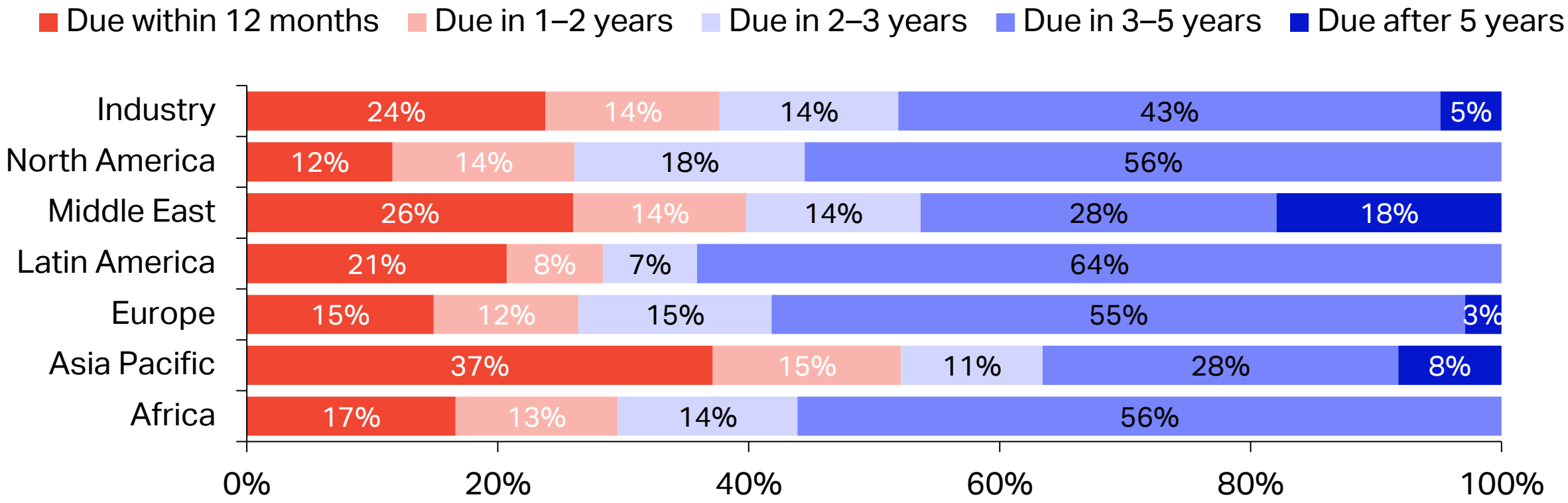


Source: IATA Sustainability and Economics using data from Airfinance Global.

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Most airline refinancing needs lie beyond the next two years

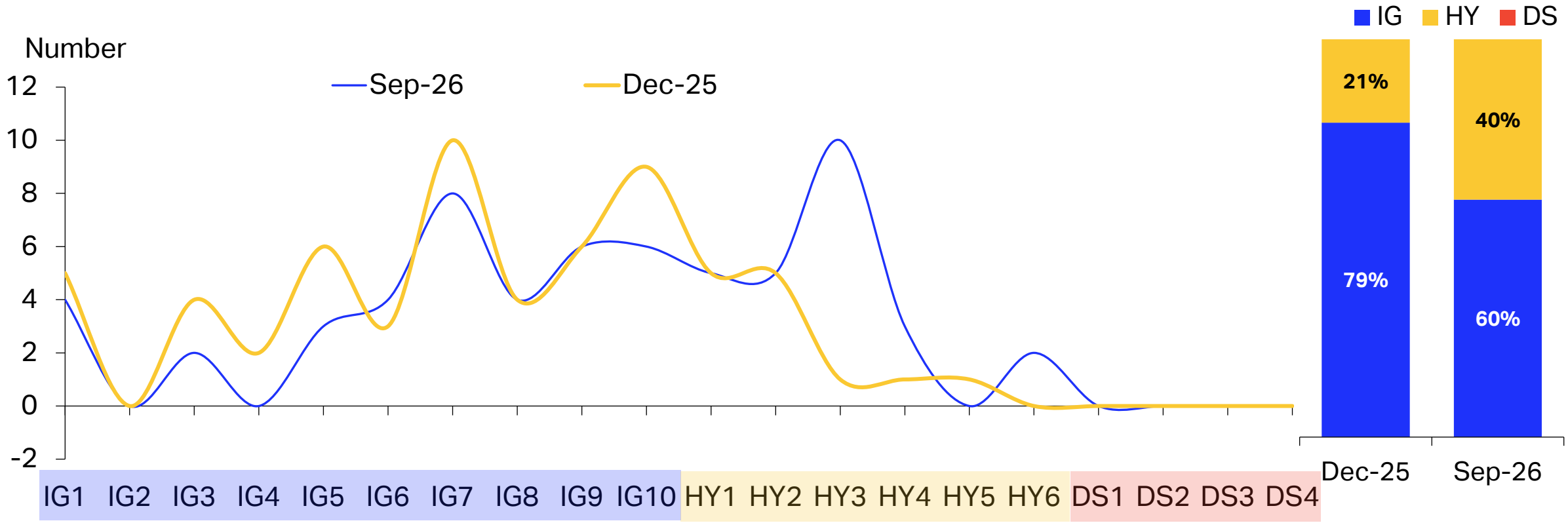
Debt maturity profile by region



Source: IATA Sustainability and Economics using data from Airfinance Global.

Note: Based on a sample of 125 airlines. Due in 3-5 years and Due after 5 years may be used interchangeably for some airlines.

Weaker credit quality reduces financial flexibility



Source: Sustainability & Economics using data from Bloomberg

IG-Investment grade, HY-High yield, DS-Distressed

Beyond resilience

- Traffic proved resilient
- Higher costs weigh on profitability
- Thinner buffers and higher borrowing costs increase exposure to future shocks



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SR12 - SIS SLA Update

Vivekh Pundit

Senior Manager, Industry e-Invoicing, IATA

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SIS Service Level Agreement



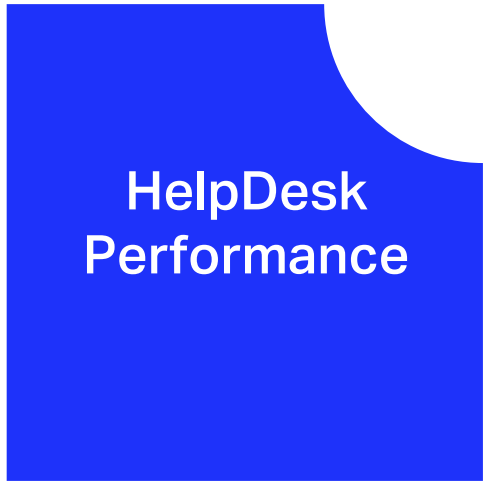
- SIS must be available 24/7, with a system uptime of 99.50% on a rolling annual average.
- For the purpose of calculation, only Saturdays are considered as the weekend.
- Maximum unplanned outage should not exceed 4 hours.



- Files must be processed within 24h and within 4h in 99.85% of cases.
- IS-WEB response should be within 3 seconds for 97.50% of requests.



- Web based contact tool available 24/7.



- Queries to be responded within 24h.
- Incidents to be solved as per severity:
  - Priority 1: 6 hours
  - Priority 2: 1 business day
  - Priority 3: 10 business days
  - Priority 4: next release

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99.76%
System Availability Rolling Annual Average (excl. weekends)



16h25m
Actual downtime YTD (excl. weekends)



99.75%
System Availability YTD 2026



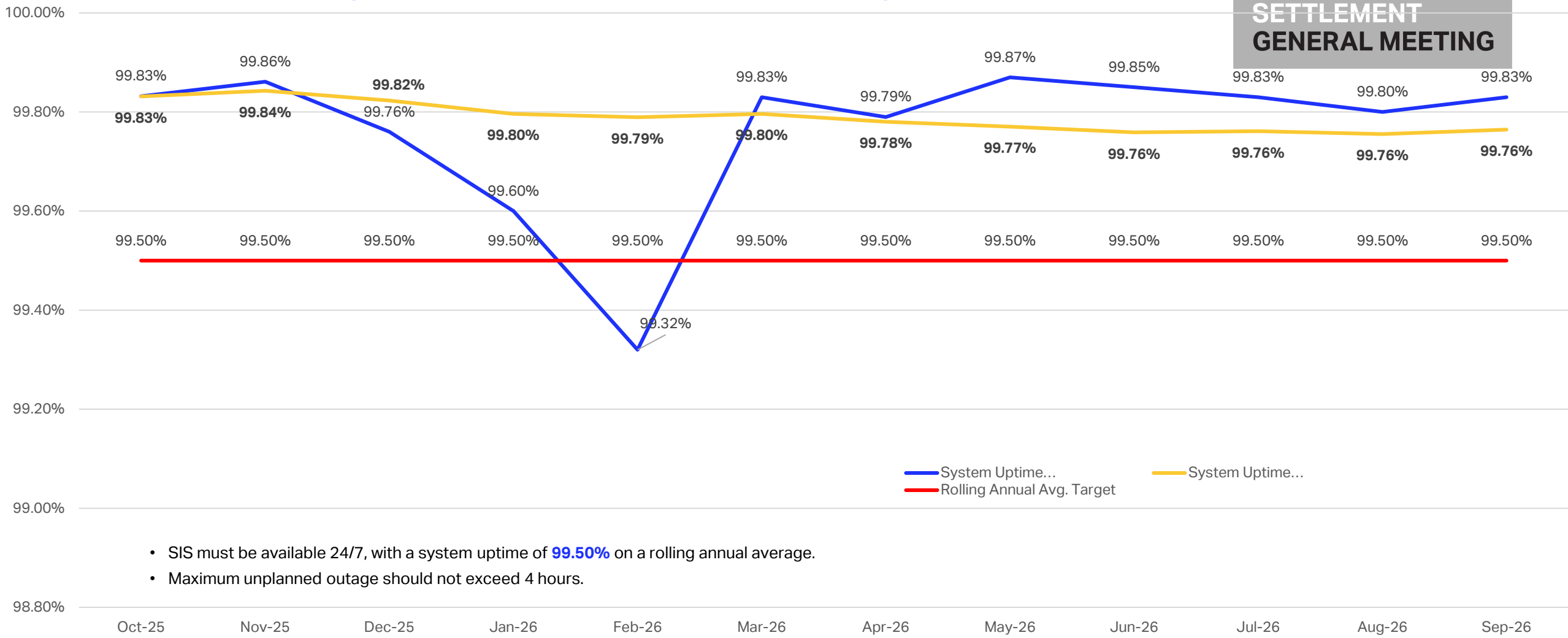
System Availability

Actual downtime in 2026 YTD **increased** by **1%** compared to same YTD period of 2025.

Still within SLA

Overall System Availability

IATA SIMPLIFIED INVOICING & SETTLEMENT
GENERAL MEETING



- SIS must be available 24/7, with a system uptime of **99.50%** on a rolling annual average.
- Maximum unplanned outage should not exceed 4 hours.

System Availability - 2026

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- SIS must be available 24/7, with a system uptime of **99.50%** on a rolling annual average.
- Maximum unplanned outage should not exceed 4 hours.

Month	Planned Downtime	Unplanned Downtime	System Uptime	System Uptime (excl. Planned Downtime)	Rolling Annual Average	
					System Uptime	System Uptime (excl. Planned Downtime)
January 2026	3h00m	0h00m	99.60%	100%	99.80%	99.97%
February 2026	4h35m	0h00m	99.32%	100%	99.79%	99.97%
March 2026	1h15m	0h00m	99.83%	100%	99.80%	99.98%
April 2026	1h30m	0h00m	99.79%	100%	99.78%	99.98%
May 2026	1h00m	0h00m	99.87%	100%	99.77%	99.98%
June 2026	1h05m	0h00m	99.85%	100%	99.76%	99.98%
July 2026	1h15m	0h00m	99.83%	100%	99.76%	100%
August 2026	1h30m	0h00m	99.80%	100%	99.76%	100%
September 2026	1h15m	0h00m	99.83%	100%	99.76%	100%
YTD	**16h25m**	**0h00m**	**99.75%**	**100%**	**99.76%**	**100%**

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712,280
Files received & processed within 4h (100%)



1m31s
Average file processing time YTD



62,432,154
IS-WEB requests responded within 3s (99.11%)



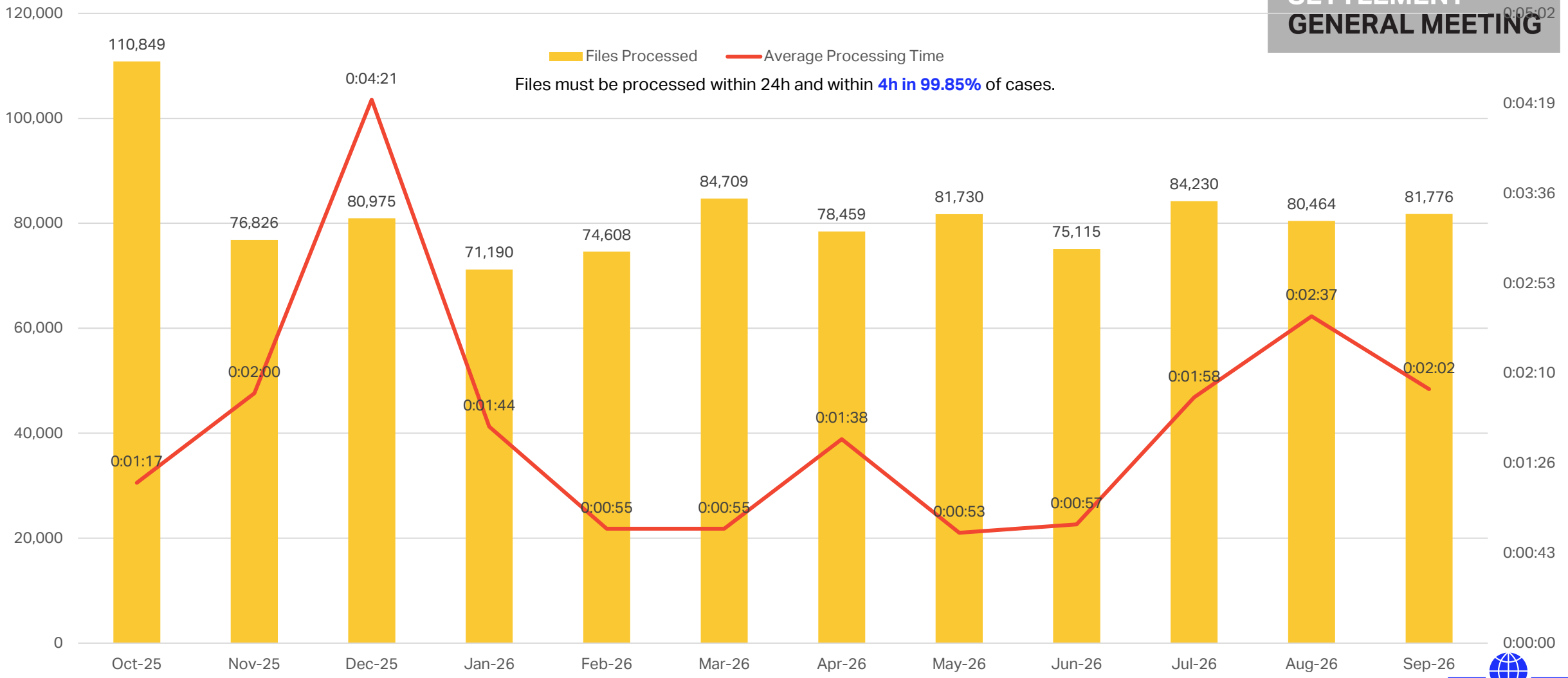
System Performance

The number of processed files **increased by 27.01%** in 2026 compared to the same period in 2025, while the IS-WEB requests **increased by 43.69%** compared to same period last year.

The average file processing time **decreased from 6m01s to 1m31s** YTD 2026 over 2025

File Loading Performance – 2026

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File Loading Performance – 2026

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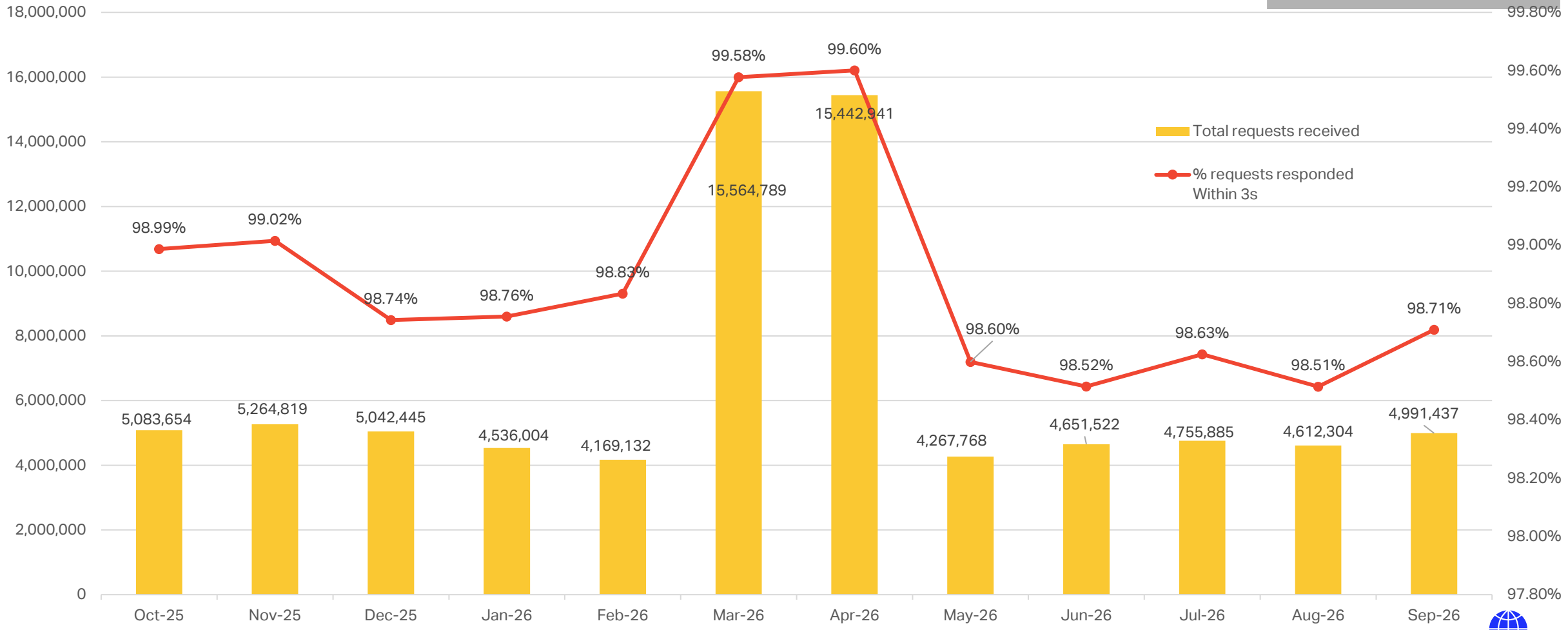
All files must be processed within 24h, and within 4h in 99.85% of cases.

Month	Total Files Received	Total Files Processed		Performance
		Within 4h	Between 4h and 24h	
January 2026	71,190	71,190	0	100%
February 2026	74,608	74,608	0	100%
March 2026	84,709	84,708	1	99.99%
April 2026	78,459	78,459	0	100%
May 2026	81,730	81,730	0	100%
June 2026	75,115	75,115	0	100%
July 2026	84,230	84,230	0	100%
August 2026	80,464	80,464	0	100%
September 2026	81,776	81,776	0	100%
Total YTD	**712,281**	**712,280**	**1**	**99.99%**

Web Response Performance

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- IS-WEB response should be within **3 seconds for 97.50% of requests**.



Web Response Performance - 2026

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

IS-WEB response should be within **3 seconds for 97.50% of requests**.

Month	Total requests received	Total requests responded		Performance
		Within 3s	Over 3s	
January 2026	4,536,004	4,479,535	56,469	98.76%
February 2026	4,169,132	4,120,524	48,608	98.83%
March 2026	15,564,789	15,499,005	65,784	99.58%
April 2026	15,442,941	15,381,285	61,656	99.60%
May 2026	4,267,768	4,208,005	59,763	98.60%
June 2026	4,651,522	4,582,462	69,060	98.52%
July 2026	4,755,885	4,690,503	65,382	98.63%
August 2026	4,612,304	4,543,791	68,513	98.51%
September 2026	4,991,437	4,927,044	64,393	98.71%
Total YTD	**62.991.782**	**62,432,154**	**559,628**	**99.11%**

Query & Incident Management

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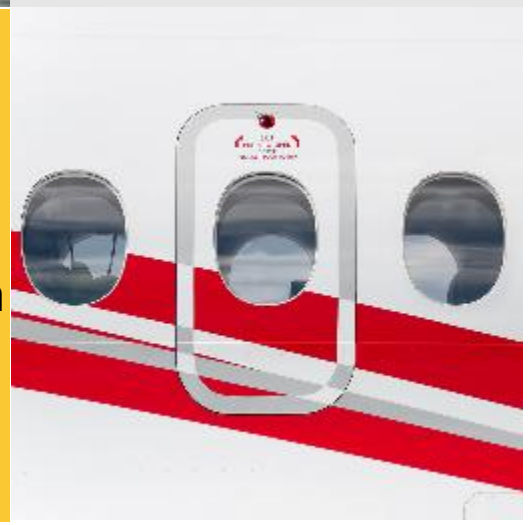
1564
Queries received YTD 2026



69
Incidents resolved YTD



94.60%
Customer Satisfaction YTD



Query & Incident Management YTD 2026

The number of queries increased by 9%, and the number of incidents increased by 146% compared to the same period last year.

Query & Incident Management-2026

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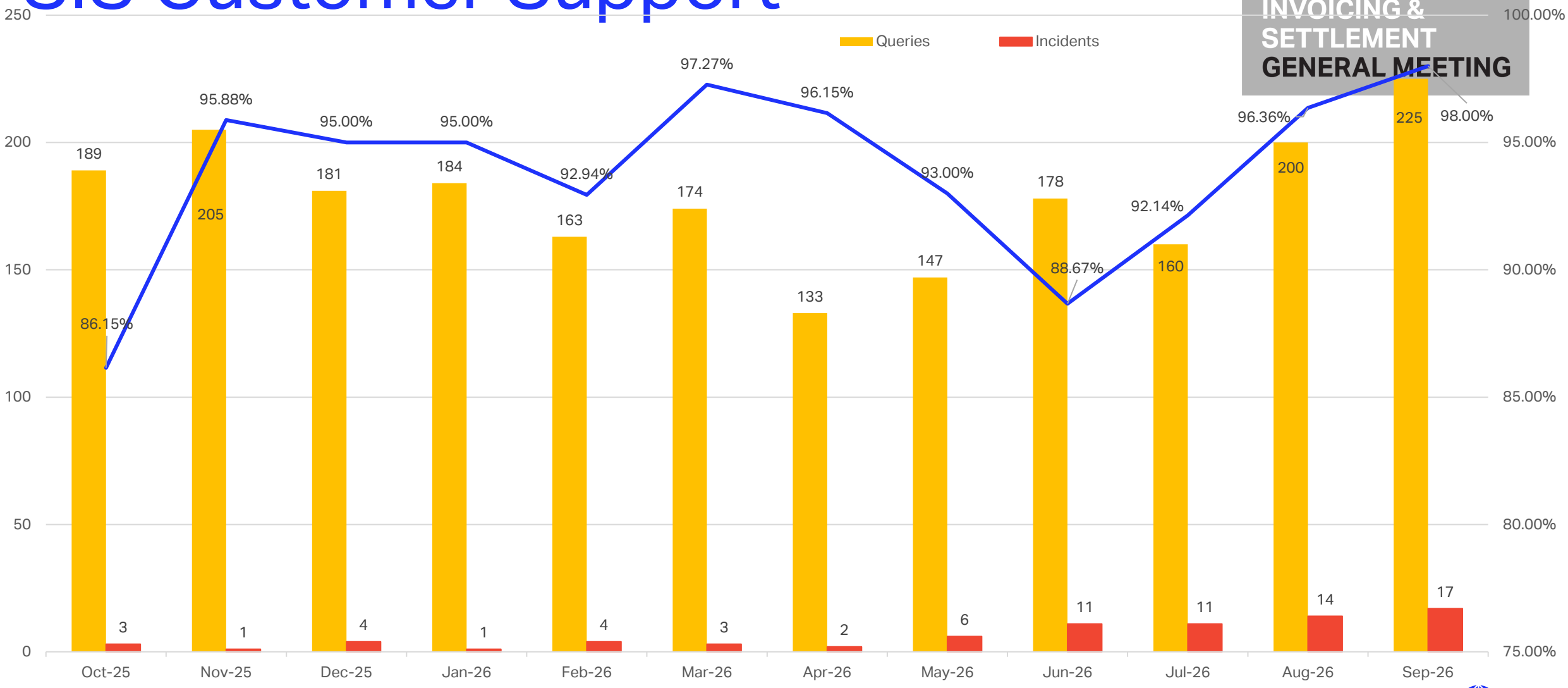
- Web based contact tool available 24/7.
- Queries to be responded within 24h.

Months	Queries	Incidents*				Total	Within SLA	Performance
		Showstopper	Major	Minor	Trivial			
January 2026	184	0	0	1	0	185	185	100%
February 2026	163	0	0	4	0	167	167	100%
March 2026	174	0	0	3	0	177	177	100%
April 2026	133	0	0	2	0	135	135	100%
May 2026	147	0	0	6	0	153	153	100%
June 2026	178	0	0	11	0	189	189	100%
July 2026	160	0	0	11	0	171	171	100%
August 2026	200	0	0	14	0	214	214	100%
September 2026	225	0	0	17	0	242	242	100%
Total YTD	**1,339**	0	0	**52**	0	**1,391**	**1,391**	100%

*includes all incidents, logged by customers or SIS Ops Team. Previously, only customer logged incidents were reported.

SIS Customer Support

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A8-Any Other Business

David Vaughan – Chair, SIS Steering Group

Finance Manager, Revenue Accounting & Taxes, Qantas Airways

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING



谢谢

Thank You

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A9-Close of Meeting

David Vaughan, Chair, SIS Steering Group

Finance Manager, Revenue Accounting & Taxes, Qantas Airways

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