Simplified Invoicing and Settlement

India SIS e-Invoicing

Miscellaneous non transport only

Guidance Document

February 2025

Version No: 2.0

Revision History

Version	Date	Changes
1.0	10-Feb-2019	Version 1.0 of document was provided.
2.0	17-Feb-2025	Updated regarding new functionality in SIS to transmit Invoice tax data to India GST Council's new 'E-Invoicing' system

Table of Contents:

Introduction

The SIS platform has been enhanced to support the new requirements applicable to documents issued under the GST regime, specifically on mandatory invoice content, terminology, digital signature, QR code and real time reporting to the Government Invoice Registration Portal (IRP).

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

- Subscribe by submitting e-Invoicing Order to IATA customer portal otherwise SIS will perform the existing process.
- Maintain multiple GST Identification Numbers (GSTIN) using different Location IDs, to ensure all invoices are generated with the correct GSTIN and address details.
- Activate the "India E-Invoicing" optional service in SIS to have invoicing data reported to the IRP in JSON format.
- Maintain the relevant IRP credentials for each Location ID for which reporting is required.
- Select relevant layouts (language templates), depending on the types of documents issued under the GST regime – e.g., tax invoice, credit and debit note, as well as revised tax invoices.
- Activate the digital signature is recommended. The airlines need to subscribe to Digital Signature.

Overview of India GST regime and new invoicing obligations

1.1 India GST Regime

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

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

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

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

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

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

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

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

and

---

[1] Indian GST system was introduced via the following acts:
  – The Central Goods and Services Tax (CGST) Act, 2017.
  – The Integrated Goods and Services Tax Act, 2017.
  – The Union Territory Goods and Services Tax Act, 2017; and
  – The Goods and Services Tax (compensation to states) Act, 2017.
For details, please refer to the official website of the Central Board of Excise and Customs at:
http://www.cbec.gov.in/htdocs-cbec/gst/index

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

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

- o Name and address of Supplier
- o GST registration number of Supplier
  - GSTIN Format: 22 AAAAA0000A 1 Z 5, where
    - o 22 = State code
    - o AAAAA0000A = PAN
    - o 1 = Entity number of the same PAN holder in a state
    - o Z = Default value
    - o 5 = Check sum digit

- o Invoice serial number - The serial number should be consecutive. Multiple invoice series are permitted. Further use of alphabets or numerals or special characters, hyphen or dash and slash symbolized as "-" and "/" respectively, and any combination thereof is permitted under the Indian law **nevertheless please note that SIS invoice number must be 10AN long max and special characters aren't authorized**. The invoice serial number should be unique for a financial year. The serial number should not exceed sixteen characters. The serial number of invoices issued during a tax period should be uploaded electronically through the GST Common Portal in Form GSTR-1.
- o Date of the Invoice;
- o Name, address and GSTIN / UIN of the recipient, if registered;
- o HSN code of goods and services;
- o Description of goods or services;
- o Quantity in case of goods and unit or Unique Quantity Code thereof;
- o Total Value of goods or services;
- o Taxable value of goods or services considering discount or abatement
- o Rate of tax (CGST, SGST / UTGST or IGST);
- o Amount of tax charged in respect of taxable goods or services;
- o Place of supply along with the name of State, in case of a supply in the course of inter-state trade or commerce;
- o Place of delivery where the same is different from place of supply;
- o Whether the tax is payable on reverse charge;
- o The word "Revised Invoice" or "Supplementary Invoice", where applicable, along with the date and invoice number of the original invoice;
- o Signature or Digital signature of the supplier or his authorized representative.

---

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

1.2   Mandatory e-Invoicing

Effective 1st of October 2020, mandatory electronic invoicing was adopted for all registered entities with annual turnover of INR 500 crores (approx. USD 67 million), meaning that all eligible entities must report details of specified GST documents to India GST Council's new 'E-Invoicing' system. The invoicing data must be reported to the 'Invoice Registration Portal' (IRP) as a JSON request, and the IRP will return a digitally signed JSON with a QR code and a unique 'Invoice Reference Number' (IRN) which will be added to the electronic invoice.

The following Eligibility Criteria is considered for the Invoices for submission to India GST Council's 'E-Invoicing' system 'IRP' (Invoice Registration Portal):

a.   Billing Category is 'Miscellaneous'

b.   The value of new Member Profile field 'India E-Invoicing MISC' is 'True/Yes' in the Billing Member's profile

c.   In the Billing Member's profile, the credentials should be defined in the new 'India GST API Detail' section of the 'Locations' Tab (for the Billing Member's Location ID of the Invoice)

d.   Country of both Billing Member's Location and Billed Member's Location of Invoice is 'India'

e.   'Tax/VAT Registration Number' of Billing Member's Location and Billed member's Location is not empty, and is a valid GSTIN for **BOTH** Billing Member and Billed Member

f.   The currency of Invoice (listing currency) is 'INR'

g.   The following Invoice Types are be considered for reporting:

    i.   Original Invoice

    ii.   Rejection Invoice

    iii.   Credit Note

    iv.   Correspondence Invoice

    v.   SMI of Invoice must be other than "P" (Proforma Invoice)

Manage GSTINs in Member Profile

All SIS Participants registered in India must ensure that they comply with their registration obligations under the Indian GST and must update the Location IDs and details in SIS Member profile with their complete and accurate GSTIN(s), to allow for this mandatory information to be included in the invoices. Invoices with incorrect reference data (incorrect GSTIN or address) will not be reported to the IRP and will not be eligible for claiming GST rebates.
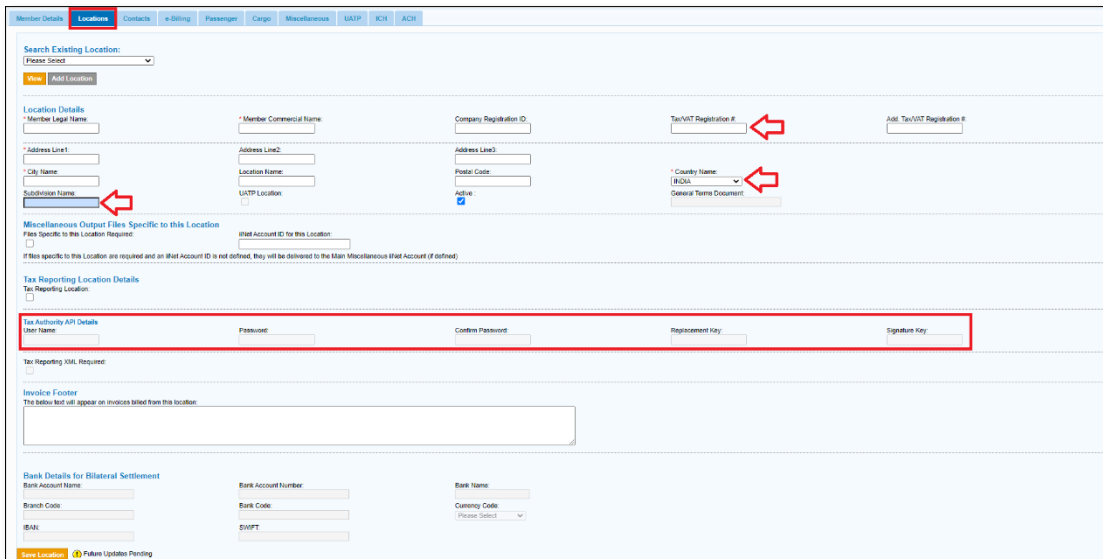
1.3   Enable India e-Invoicing Service in SIS

SIS participants can optionally enable the India e-Invoicing Service in SIS which will automatically report to the IRP all eligible invoices. This service is optional and provided at a cost. To enable the service please fill out e-Invoicing Order of the SIS Participation Agreement and attach it to your request via Customer Portal.

1.4 Maintain GSTINs by Location IDs

The participants based in India (or Location IDs with Indian addresses) should define or maintain GSTINs through following steps:

- Login to SIS IS-WEB and navigate to 'Profile and User Management' à 'Manage Member Profile ' à 'Locations' tab

- Define the location IDs for each Indian state (if it requires)

- Maintain the corresponding GSTIN in the "Tax/VAT Registration #" for the location IDs in Indian states

- Maintain the address details and select "Country Name" as '**INDIA'**. The 'Subdivision Name' should be selected regarding to the "Tax/VAT Registration #".

- Define credentials in the "Tax Authority API Detail" section.

The drop-down list of the Indian states and territories has been updated to reflect the latest state names and numbers, refer to Appendix A: ISO Codes of the Indian subdivisions for the full list.

1.5 Validation of GSTINs against the IRP

For participants based in India (or Location IDs with Indian addresses), upon saving the 'Member Profile' changes SIS will be validating the GSTIN, PIN Code and State Code against the registration data available in the IRP for the respective GSTIN and will return errors when incorrect data is inserted in the Member Profile. This validation is done only when the GSTIN (Tax/VAT Registration Number) is provided, and the country of the location is 'India'.

1.6   Monitor updates of other's GSTINs and Location IDs

Upon request, SIS provides weekly files in CSV format with the most up to date Location ID and tax registration data of all Participants.
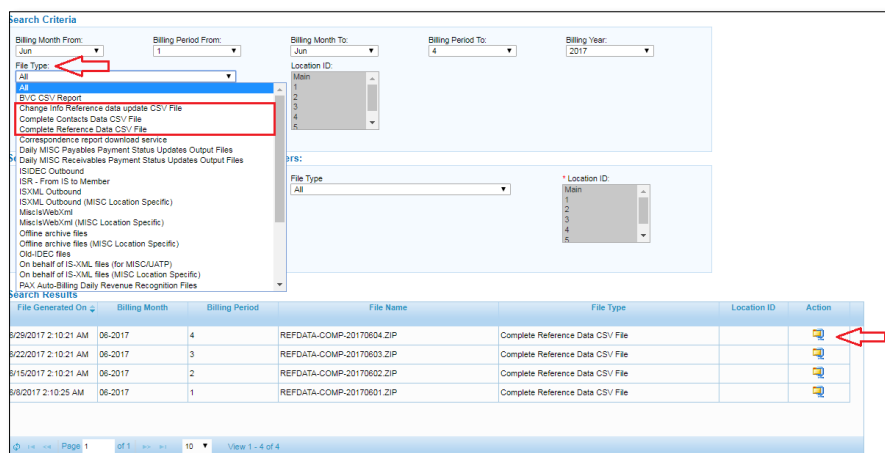
The Members' Reference Data is provided in two different types of files:

- **Change Information for Reference Data Updates** – provides only changes in Reference Data at the start of a Billing Period; and
- **Complete Reference Data** – provides complete Reference Data of all SIS participants, as maintained on the starting date of a Billing Period (it is not limited to data changes).

SIS Participants wishing to receive these files must select them from 'Profile and User Management' à 'Manage Member Profile' à 'e-Billing' tab.


To receive these files through iiNET, the SIS Participants need to maintain their iiNET Account in Member Profile. Once this option is set, the files can be downloaded via iiNET or IS-WEB: General à File Management à Download File

Submit a Miscellaneous Invoice to IRP

1.7   Submit an Invoice via IS-WEB

To submit an eligible invoice for India E-Invoicing via IS-WEB, following fields in 'Miscellaneous' →
'Receivables' →' Create Invoice (or Credit Note)' → 'Invoice Header' section should be defined by the
Billing Member:

1.   Billing (and Billed) Member's Location ID: Only Location IDs having a defined GSTIN in SIS for both
     Billing and Billed Member can be selected from dropdown box.

2.   Currency of Billing (or listing currency) should be 'INR'.

3.   Settlement Method of Invoice should be other than "P" (Proforma Invoice).

4.   Invoice Template Language: Refer to "Language Templates: chapter in this document.

When all the existing SIS validations and the new validations as defined above are successful, the system
will update the status of all such Invoices to 'Pending for Tax Submission' if Invoice is created for the
current period.

1.1   Submit an Invoice via Input IS-XML file

To submit an eligible invoice for India E-Invoicing via Input IS-XML file, members should mention the
Location ID having a defined GSTIN in SIS for both Billing and Billed Member for <LocationID> node:

```
<SellerOrganization>
     <OrganizationID>A89</OrganizationID>
     <OrganizationDesignator>XB</OrganizationDesignator>
     <LocationID>121</LocationID>
</SellerOrganization>
<BuyerOrganization>
     <OrganizationID>A60</OrganizationID>
     <OrganizationDesignator>XB</OrganizationDesignator>
     <LocationID>1</LocationID>
</BuyerOrganization>
```

For Miscellaneous input IS-XML, the following values are considered as reserved values for the attribute
'Name' of existing IS-XML field 'InvoiceData'. The reserved values are only for Invoices/Credit Notes
eligible for India E-Invoicing:

> ➤ 'Previous Invoice Number'
> ➤ 'Previous Invoice Date': Valid format is 'YYYY-MM-DD'
> ➤ 'Charge Type': Valid values are 'RG' and 'RC'

Above is mandatory for IRP. However, if it is not provided in SIS input then 'RG' is considered as a default value.

Example:

```
<InvoiceData Name="Previous Invoice Number">8160985</InvoiceData>
<InvoiceData Name="Previous Invoice Date">2021-11-13</InvoiceData>
<InvoiceData Name="Charge Type"> RG</InvoiceData>
```

1.2   Detailed Validation on Input IS-XML file

Before an Invoice/Credit Note is submitted to the IRP, SIS will validate the GSTIN, PIN Code and Sub-Division Name (based on the state code returned by IRP) of both Billing Member and Billed Member of Invoice by looking at Local GSTIN details maintained. If the GSTIN of Billing Member or Billed Member is not found in the local database, then the invoice will fail validation and will not be reported to the IRP.

If all the General Eligibility Criteria for submission an invoice to IRP were validated successfully, SIS updates the status of all such (eligible) Invoices/Credit Notes submitted in the current period to 'Pending for Tax Submission' status, otherwise failure in any of validations and related **Error Non-Correctable** defined in Appendix B: Validations performed on Invoices eligible for Submission to IRP.

Reference Data**:** When Location ID is not provided for Billing Member, but Reference Data is provided, SIS will not be able to determine which credentials to use or to validate the GSTIN (also, Tax/VAT registration field is optional in IS-XML) details. In such cases, the Invoice/Credit Note will not be considered for submission to IRP and should be updated to 'Ready for Billing'.

Changes in Output IS-XML Files

1.3   QR code and IRN

After invoice was validated successfully in SIS, it will be sent to IRP in JSON format. IRP will perform further validations and returns digitally signed JSON with QR Code to SIS with IRN (Invoice Reference Number). IRN is unique for entire financial year.

For the Invoices where the successful response is received from IRP, SIS will update the status of such Invoices to 'Ready for Billing'.

For the Invoices which are rejected by IRP, SIS will update the status of such Invoices to 'Error Non-Correctable'

The following changes are applicable to Miscellaneous Output IS-XML files (daily/weekly/location specific/non-location specific):

➢ SIS prints the QR Code and IRN (both when available for India invoices) in the existing field 'Notes' as follows.
   o For 1st occurrence, the value of attribute 'Type' is 'QRCode' à For this occurrence QR Code is printed (in encrypted format)
   o For 2nd occurrence, the value of attribute 'Type' is 'GovTaxInv' à For this occurrence IRN is printed

➢ When Invoice/Credit Note created in SIS already has 10 occurrences of field 'Notes', then both 'QRCode' and 'GovTaxInv' are NOT included in Output IS-XML

➢ While creating an Invoice/Credit Note in SIS, if a Member has already used 9 occurrences of field 'Notes', then the field 'GovTaxInv' is included in Output IS-XML as the 10th occurrence while 'QRCode' should be excluded from the Output IS-XML

➢ While creating an Invoice/Credit Note in SIS, if a Member has used less than or equal to 8 occurrences of field 'Notes', then the field 'GovTaxInv' is included in Output IS-XML and to include QR Code, the system should first dynamically determine the number of occurrences required for field QR Code based on the length of the QR Code:

1.4   Invoices Eligibility Criteria to Print UPI QR Code on Invoice PDF

The following Eligibility Criteria is considered for printing UPI QR Code on B2C Invoices:

a. The Invoice/Credit Note is NOT eligible for submission to IRP (or it is not submitted because of invalid GSTIN Details of Billed Member)
b. Billing Category should be 'Miscellaneous'
c. The India e-Invoicing Service in SIS is enabled in Billing Member's 'Member Profile'
d. Country of Billing Member's Location is 'INDIA'

e. The currency of the Invoice (listing currency) is 'INR'

f. The trimmed value of the location level field 'Virtual Payment Address' (defined below) should not be empty.

g. The following Invoice Types should be considered for reporting:

   i. Original Invoices

   ii. Rejection Invoices

   iii. Credit Notes

   iv. Correspondence Invoices

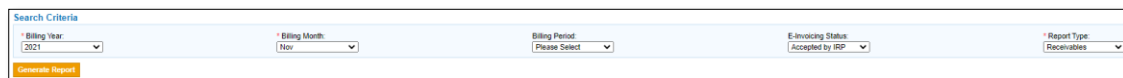   v. SMI of Invoices should be other than "P" (Proforma Invoice).

Miscellaneous India e-Invoicing Reports

1.5   India E-Invoicing Report from IS-WEB

'Miscellaneous India E-Invoicing Report' report is accessible to Members who are opted for India eInvoicing service in SIS and it is visible only to users assigned with the permission of 'Misc.Reports.E-Invoicing.Access'.
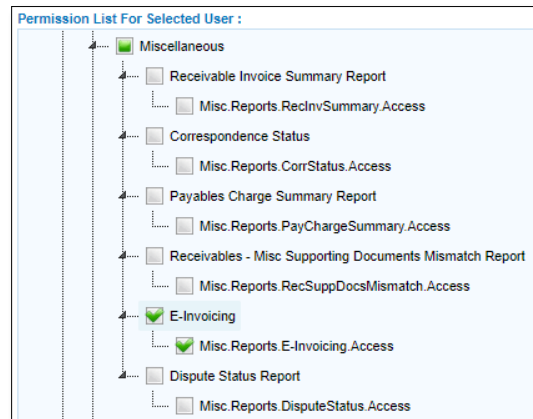
The report can be downloaded by selecting the 'Search Criteria' on Reports àMiscellaneous àIndia E-Invoicing Report and click on 'Generate Report' button.

Note: India B2C invoices should not be included in the downloaded report when the value of report generation criteria field 'E-Invoicing Status' is selected as either "Accepted by IRP" or "Rejected by IRP".

This report is downloaded as CSV file and contains the following columns:

#	COLUMNS	COMMENTS
1.	Tax Schema Version	• This is IRP JSON Schema Version for Invoices/Credit Notes transmitted to IRP • It is blank for B2C invoices
2.	Billing Member Code	• Billing member code (Designator and Numeric Code). For example: XB-A89
3.	Billing Member	• Billing member Name. For example: IATA Montreal
4.	Billed Member Code	• Billed member code (Designator and Numeric Code). For example, BA-125

#	COLUMNS	COMMENTS
5.	Billed Member	• Billed member. For Example: British Airways
6.	Invoice Number/Credit Note Number	• Invoice Number/Credit Note Number when an Invoice/Credit Note is created.
7.	Invoice Date	• Invoice Date in format DD-MMM-YYYY
8.	SMI	• Settlement Method Indicator of an Invoice. For example, "I", "A", "M", "B"
9.	Billing Member Location Code	• Billing Member Location Code of an Invoice. For example, "Main-New Delhi"
10.	Billed Member Location Code	• Billed Member Location Code of an Invoice. For example, "1-London"
11.	Billing Member GST Number	• For B2B Invoices, the **GST Number** that is reported to IRP in the JSON request ▪ At the time when Invoice is reported to IRP, the GST Number was "07CCCCA6412D2Z9", the Invoice is **accepted** by IRP. The next day, the member updates the GST Number in the Member Profile of this location to "08DADA6412D8C9". In the report for this Invoice, SIS will show the GST Number as "07CCCCA6412D2Z9" ▪ At the time when Invoice is reported to IRP, the GST Number was "09FDFDA6412D889", the Invoice is **rejected** by IRP. The next day, the member updates GST Number in the Member Profile of this location to "09EAEA6412D887". In the report for this Invoice, the system should show the GST Number as "09FDFDA6412D889" • For B2C Invoices, it is the GST number (if available) when an Invoice/Credit Note is created
12.	Billed Member GST Number	• For B2B Invoices, the **GST Number** that is reported to IRP in the JSON request ▪ At the time when Invoice is reported to IRP, the GST Number was "09CCCCA6412D2Z9", the Invoice is **accepted** by IRP. The next day, the member updates GST Number in the Member Profile of this location to "10DADA6412D8C9". In the report for this Invoice, SIS will show the GST Number as "09CCCCA6412D2Z9" ▪ At the time when Invoice is reported to IRP, the GST Number was "05FDFDA6412D889", the Invoice is **rejected** by IRP. The next day, the member updates GST Number in the Member Profile of this location to "07EAEA6412D887". In the report for this Invoice, the system should show the GST Number as "05FDFDA6412D889" • For B2C Invoices, it should print the GST number (if available) when an Invoice/Credit Note is created
13.	Invoice Currency	• It is the currency of Invoice (listing currency)

#	COLUMNS	COMMENTS
14.	GST Type	• For Invoices Reported to IRP: ■ The possible values for Invoices reported to IRP are: ▸ IGST ▸ CGST ,SGST ▸ CGST ,UTGST ■ To derive this, SIS will consider the 1st line item of Invoice. • For B2C Invoices, it is unique VAT Types applied at Invoice Level as well as Line Item Level • For B2C Invoices, it is possible to have different VAT Types at different Line Items, SIS populates the unique comma separated values in this column ■ For example, ▸ IVA, QST, HST are billed in Line Item #1 ▸ IVA, GST, Federal, HST are billed in Line Item #2 ■ SIS populates the following values in this column, IVA, QST, HST, GST, Federal
15.	GST Amount	• For B2B (Invoices reported to IRP) Invoices: ■ If the VAT type applied is IGST, it is the sum of all the IGST amounts applied at all the Line Items of an Invoice ■ If the VAT type is CGST and SGST, it is the sum of all the CGST and SGST amounts applied at all the Line Items on an Invoice ■ If the VAT type is CGST and UTGST, it is the sum of all the CGST and UTGST amounts applied at all the Line Items on an Invoice • For B2C Invoices: ■ This is sum of Total VAT Amount applied at all the Line Items of an Invoice + VAT Amount applied at Invoice level
16.	Tax Type	• For Invoices Reported to IRP: ■ The possible value is CESS ■ To derive this, SIS will consider the 1st line item of Invoice ■ If the Tax is not billed, the value of this column is blank • For B2C Invoices: • It is unique Tax Types applied at Invoice Level as well as Line Item Level • For B2C Invoices, it is possible to have different Tax Types at different Line Items, SIS populates the unique comma separated values in this column ■ For example, ▸ Airport, City, CO2 are billed in Line Item #1 ▸ Airport, Fuel, Crude Oil are billed in Line Item #2 ■ SIS populates the following values in this column, Airport, City, CO2, Fuel, Crude Oil
17.	Tax Amount	• For Invoices Reported to IRP: ■ It is the sum of all the CESS amounts applied at all the Line Items of an Invoice • For B2C Invoices: ■ This is sum of Total Tax Amounts applied at all the Line Items of an Invoice + Tax applied at Invoice level • If the Tax is not billed, the value of this column should be zero
18.	Invoice Amount	• For Invoices Reported to IRP: ■ It is (InvoiceSummary-->TotalAmount) + (Invoice level Tax Amount) ■ For addition, the absolute (without considering sign) amount of Invoice level Tax is considered ■ This is the similar logic used to derive the Total Invoice Value in JSON Request • For B2C Invoices: ■ It is (InvoiceSummary-->TotalAmount) + (Invoice level Tax Amount) ■ For addition, the absolute (without considering sign) amount of Invoice level Tax is considered
19.	TDS Amount	• It populates invoice level Tax amount where Tax Type is either "TDS" or "Withholding"

#	COLUMNS	COMMENTS
20.	TDS Applied	• If Tax Type applied at the Invoice level is "Withholding"/"TDS", the value in this column populates "Tax Text" added for the tax records. If there are multiple records, it populates UNIQUE comma separated list of "Tax Text" of all such records. • If no tax is applied at the Invoice level, the value of this column is blank.
21.	Tax Reporting Status	• The valid values for Tax Reporting status are as following: ▪ 'Accepted by IRP': When acceptance of Invoice submitted to IRP is confirmed. ▪ 'Rejected by IRP': When Invoice submitted to IRP is rejected by IRP. This is only for when the "Report Type" as "Receivable" was selected.
22.	Invoice Submission Method (IS-WEB/File)	• This column is not shown in "Report Type" as "Payables".
23.	IRN	• will be printed for records where the status is 'Accepted by IRP'
24.	Acknowledgment Number	• Acknowledgment Number from IRP response
25.	Acknowledgment Date	• Acknowledgment Date from IRP response
26.	IRP Response Status	• Received in response from IRP
27.	Error Description	• Where the status of the record is 'Rejected by IRP', all error descriptions as reported by IRP will be printed. • This column is not shown in "Report Type" as "Payables".
28.	Signed Invoice	•
29.	Signed QR Code	•

An example for 'Miscellaneous India E-Invoicing Report' for "Receivables':

Miscellaneous India E-Invoicing Report.c

1.6 India E-Invoicing Auto Report Receivables

A Member can opt to receive the daily file of 'India E-Invoicing Auto Report Receivables' by selecting 'Profile and User Management' à 'Manage Member Profile' à 'Miscellaneous' tab à 'India E-Invoicing Auto Report Receivables' option.

The report contains the same columns and structure as per the "Miscellaneous India E-Invoicing Report" except for the column "Error Description" and including two additional columns of "Clearance Currency" and "Total Invoice Amount in Clearance Currency".

Table 1: New columns added to report "MISC India E-Invoicing"

This daily file contains data of new Accepted Invoices/Credit Notes (B2B and B2C) received since the previous daily file has been generated and is delivered to the member's iiNET account configured in SIS.

FILE TYPE	SOURCE	DESTINATION	NAMING CONVENTION
India E-Invoicing Auto Report Receivables - compressed and uncompressed	IS	Billing Member	India E-Invoicing Auto Report Receivables file will be sent to 'Billing Member' of an Invoice in the compressed archive and contains: • A CSV file Compressed (26-35 characters): MRPT-*BBBBBBBBBBBBDDDDDDDDTTTTTTT*.ZIP Uncompressed (26-36 characters): MRPT-*BBBBBBBBBBBBDDDDDDDDTTTTTTT*.csv *BBBBBBBBBBBB*: Accounting code of 'Billing Member' of Invoice, e.g. 125 = British Airways (BA), 001 = American Airlines (AA), 057 = Air France (AF). This has a **variable length** ranging from 3 to 12. *DDDDDDDDTTTTTTT*: Should be a Time Stamp YYYYMMDDHHMMSS. E.g. 20210715151005. This has a **fixed length** of 14.

Also, it is possible to download the "India E-Invoicing Auto Report Receivables" file from the IS-WEB From 'General' à 'File Management' à 'Download File' screen à 'Search Criteria for Daily MISC Bilateral Files' section and select the File Type as 'India E-Invoicing Auto Report Receivables' in search criteria.

The email about the availability of output file from iiNET or IS-WEB is sent to the contact assigned to contact type "MISC – Tax Related".

Members can generate this report (if required) by clicking 'Profile and User Management' à 'Manage Member Profile' à 'Miscellaneous' tab à 'Generate India E-Invoicing Auto Report Receivables' button.

Note: The daily scheduled file will not again include Invoices/Credit Notes which are included in the file generated using this option

1.7   Daily Tax Submission Status Notification Email to Billing Member

A daily email notification is sent to the contacts of Billing Member assigned to Contact Type 'MISC-Tax Related Contact'. This email provides a summary of Invoices which are reported to the IRP like:

- ➢ In this report, the 'Tax Reporting Status' for Invoice/Credit Note has one of the below values:
    - o 'Accepted by IRP' à This status will be updated when acceptance of Invoice submitted to IRP is confirmed
    - o 'Rejected by IRP' à This status will be updated when Invoice submitted to IRP is rejected by IRP
    - o 'Pending for Tax Submission' à When Invoice is processed in SIS but tax data is not yet reported.
- ➢ 'IRN' has a value for records where the status is 'Accepted by IRP'
- ➢ 'Error Description' should be printed for records where status is 'Rejected by IRP'. All error descriptions as reported for an Invoice/Credit Note by IRP should be printed

Refer to Appendix D: Email Template for Daily Tax Submission Notification.

Digital Signature

Under the Indian GST rules, the "signature or digital signature of the authorized representative" is mandatory for all the documents issued under the GST regime, including tax invoices, credit and debit notes.

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

1.8   Digital Signature Provider

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

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

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

TrustWeaver-Signing™ (issuing & validation) solution is in line with the signature validation modalities described in the instructions issued by the Central Board of Excise and Customs of the Department of

Revenue of the Indian Ministry of Finance to the Commissioners of Central Excise and Service Tax on July 6th, 2015.[3]

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

Signing XML files is not allowed under the current Indian legislation

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

1.9 Cost of Digital Signature

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

1.10 Apply for Digital Signature as an optional service in SIS

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

---

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

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

[4] The following requirement refers to the manner of issuing tax invoices.
In case of supply of goods, the invoice must be prepared in triplicate as follows:
- The original copy being marked as ORIGINAL FOR RECIPIENT;
- The duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
- The triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

In case of supply of services, the invoice must be prepared in duplicate as follows:
- The original copy being marked as ORIGINAL FOR RECIPIENT;
- The duplicate copy being marked as DUPLICATE FOR SUPPLIER.
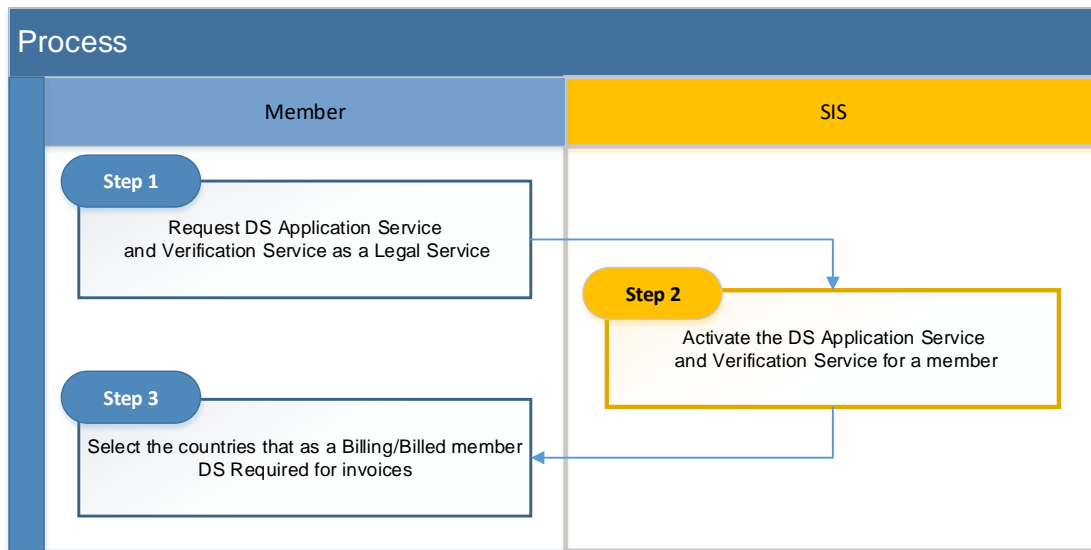
Step 1) Please fill in the form under "Attachment B – Service and additional service options", and attach it to your request via www.iata.org/cs.

Step 2) Upon completion of step 1 above, the IATA SIS Operations team will activate the Digital Signature Application service and the Digital Signature Verification service in the Member Profile:
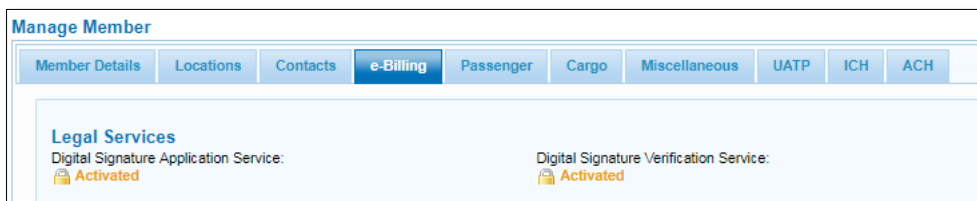
Step 3) SIS Participants must update their Member profile, to select the correct country and set up the digital signature flag. Please refer to Appendix E for details.

Legal e-Archiving
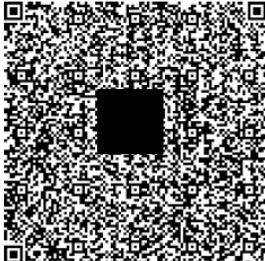
1.11 Changes in Legal XML and Invoice PDF

SIS includes 'QR Code', 'IRN', 'Acknowledgement Date' and 'Acknowledgement Number' received from IRP for Invoice/Credit Note on Legal XML and Invoice PDF.

Also, in Invoice PDF and Legal XML, the new field 'State Code' is shown along with the existing field 'Subdivision Name'. For example, <SubdivisionName State Code>. For example, Maharashtra 27

The value of field 'Notes @Type' is **NOT** be shown on Invoice PDF where the attribute 'Type' is 'QRCode' or 'GovTaxInv'. Where the value of attribute 'Type' is other than these two, it should continue to be printed on Invoice PDF.

Invoice   Digitally Signed

Billing Entity Name	Airports Authority of India	Invoice #	INDGST02	Billed Entity Name	British Airways
Entity Designator & Num.Code	XB-E27	Date	2020-07-27		
		Month/Year	Aug 20	Entity Designator & Num.Code	BA-125
Location ID	3	Period	03	Location ID	61
Contact Person		Tax Invoice Number		Contact Person	
Street	Indira Gandhi Intl Airport Regional Headquarters, N. Region operational offices Gurgaon Rc	Charge Category	ATC	Street	HL-02 IGI Airport Terminal-3
		Currency of Billing	INR		
		Currency of Clearance	USD		
		Settlement Method	ICH	City	New Delhi
City	NEW DELHI	PO Number		State/Region	Delhi
State/Region	Delhi	Location Code		Zip/Postal Code	110037
Zip/Postal Code	1100037	Transmitter Code	XB-E27	Country	INDIA
Country	INDIA	Transmitter Name	Airports Authority of India	Tax/VAT Registration #	
Tax/VAT Registration #				Company Registration #	
Company Registration #		Attachments	No		
		Line Item Details	Yes		

IRN e9ef7581d50c4c922dd7b7e1645085cac505513	Acknowledgement Number 172010000002559	Acknowledgement Date 2020-08-12 18:38:00

Header Notes: Test

Invoice Data: SubmitUserID / Test ;

Line #	Date of Service	Charge Code	Loc. Code	Product Id	Description	Quantity	UOM	Unit Price	Base Amount	Additional Amount	Tax	VAT	Line Amount
1	2020-07-01 to 2020-07-31	Over-flight	DEL	996761	Overflight Charge	1	EA	6,116.33	6,116.33	0.00	0.00	1,100.94	7,217.27

	Line Item Sub Total	6,116.33	0.00	0.00	1,100.94
	Invoice Header Sub Total		0.00	0.00	0.00

Total Invoice Base Amount		6,116.33
Total Invoice Additional Amount		0.00
Total Invoice Tax Amount		0.00
Total Invoice VAT Amount		1,100.94
Total Due in Currency of Billing	INR	7,217.27
Total Due in Currency of Clearance @ Exchange Rate 71.21689	USD	101.34

Page 1 Of 2

In Legal XML:

➢ The new node <QRCode> is placed between the existing nodes <DigitallySigned> and <BillingEntity>. The empty node is not created if the QR Code doesn't exist for an Invoice/Credit Note.

> ➢ The new node <IRN> has been added in the existing node <BillingEntity> and it is placed after the existing node <CompanyRegistrationNumber>. The empty node is not be created if the IRN doesn't exist for an Invoice/Credit Note

> ➢ The new node <AcknowledgementNumber> is added in the existing node <BillingEntity> and it is placed after the new node <IRN>. The empty node is not created if the Acknowledgment Number doesn't exist for an Invoice/Credit Note

> ➢ The new node <Acknowledgementdate> is added in the existing node <BillingEntity> and it is placed after the new node <AcknowledgementNumber>

Example of QR Code in Legal XML:

eyJhbGciOiJSUzI1NiIsImtpZCI6IjExNUY0NDI2NjE3QTc5MzhCRTFCQTA2REJFRTkxQTQyNzU4NEVEQUI
iLCJ0eXAiOiJKV1QiLCJ4NXQiOiJFVjlFSm1GNmVUaS1HNkJ0dnVrYVFuV0U3YXMifQ.eyJkYXRhIjoie1wiU
2VsbGVyR3N0aW5cIjpcIjA3QUFBQ0E2NDEyRDJaOVwiLFwiQnV5ZXJHc3RpblwiOlwiMDdBQUpDTTg2Mz
VSMVpKXCIsXCJEb2NOb1wiOlwiRE9DLzExMTA3ODkwMVwiLFwiRG9jVHlwXCI6XCJJTIZclixclkRvY0R0
XCI6XCIxNy8wOC8yMDIwXCIsXCJUb3RJbnZWYWxjIjoxODg5MTUuNjQsXCJJdGVtVQ250XCI6Myxclk1ha
W5Ic25Db2RlIXCI6XCI5OTY3NjFcIixclklybIwiOlwiODQyNGVjZThkMzg5NDIlNGY5N2RlNzA4OGlzMTNmZT
kwMTgyYTlyYWQ2MWY2NjQ2N2E4YjA5OTM3NGM4MGE3MlwifSIsImlzcyI6Ik5JQyJ9.hUj5_pl9K0QXCyqh
4VXRLZMwUuBK-
63OtbmwSR6xXw3WimQU89mqvzKw1Ut5UjtPkyfwGq1IoHvLS29Mk9xGX1LtZ_C_wGYDWF7vNkkwBgLkC
1b9Rj3S7xXEFmJSXKym8pFML3gBZ56yZKt2P3ZVFjTo2jVfp4q-i_Lg8PpUPCg-
CMGKvaI6D2rqxxxmuWkdXnhz6NsNB6WsqoothS9085sstvrldmO17X7CVTEdGfdXUpeYZ4Ib3t15bTHWCY
cc7cDFcHHsP1jmLY6dM0eT-L6EbZcJWVSoN8BvnO1sM-
qv1hKqZRKyfbBKYVzXxVSDupBeJ58U93dt8NAAWMfMHg

1.12 Legal e-Archiving Provider

All invoices remain available in SIS for a period of one year. To facilitate the compliance with the relevant domestic rules on record keeping, SIS provides for an optional e-Archiving service, in collaboration with IATA's partner CDC Arkhinéo. This allows SIS Participants to store their invoices and other related information for a longer period (i.e. 10 years).

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

1.13 Cost of Legal Archiving

The "Legal Archiving" service is charged per SIS invoice. To check the applicable rates, please refer to "Attachment A – Pricing Schedule".

1.14 Apply for Legal Archiving as an optional service in SIS

To benefit from Legal e-Archiving service, please follow the process described below:
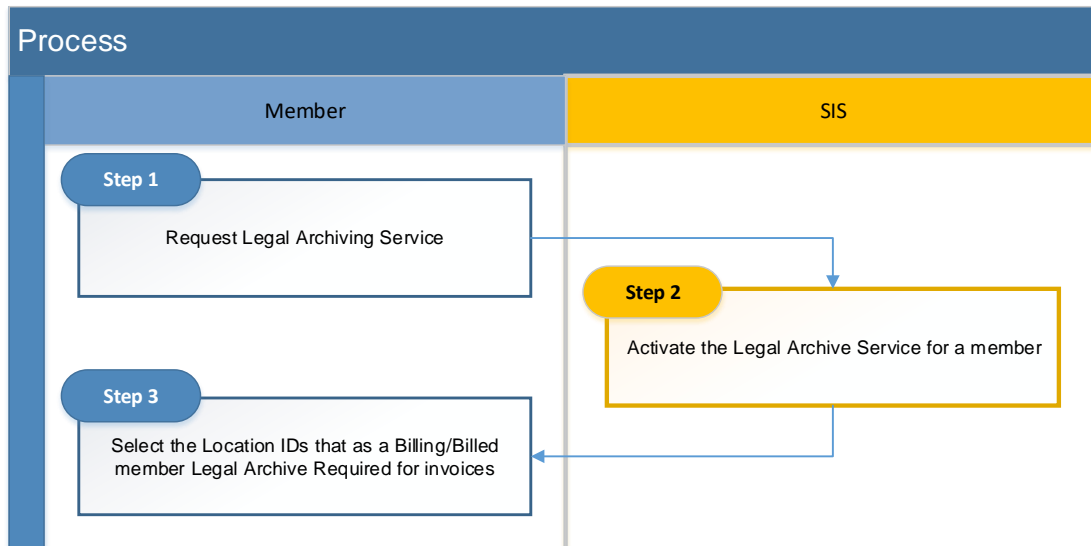
Step 1) Please fill in the form under "Attachment B – Service and additional service options", and attach it to your request via www.iata.org/cs .

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

Step 3) Once the Legal Archive service is activated in the Member Profile, it is necessary to define the Billing Categories and invoices to be archived, as well as the Location IDs for which Legal Archiving is required. (Please refer to Appendix F for Legal Archiving setup details)

Language Templates

New PDF templates are now available for the issuance of documents under the GST regime. Separate sets of templates were created to accommodate the distinctions between supply of goods vs. supply of services.
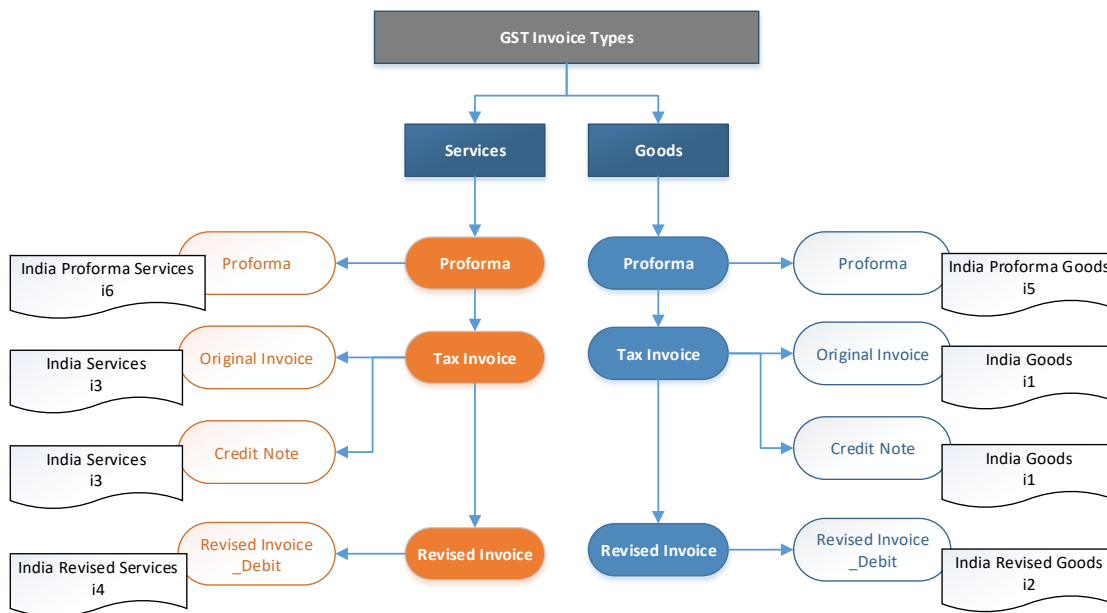
- **Proforma** - Proforma invoice is an estimated invoice sent by a billing member to a billed member in advance of the real invoices, providing the billed member time to review the detail of the invoice reducing or avoiding any further dispute.
  The pro forma invoice is not a legal invoice and is not a request for payment.
- **Tax Invoice** - issued by a registered entity supplying taxable goods or services.
- **Revised invoice** - issued by a registered entity against invoices issued during the interim period between effective date of registration and date of issuance of registration certificate.
- **Credit note** - issued when:
  - The taxable value or tax charged in the tax invoice exceeds taxable value of the supply or tax payable; or
  - The goods are returned by the recipient.
  - The goods/ services are found to be deficient.

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

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

- New column was introduced at item level for the HSN[5];
- "Quantity" and UQC (Unique Quantity Code) for goods and "Unit" for services.

b) A dedicated field is available for the serial number (tax invoice number), if different from the document number.

c) The tax catalogue has been updated to cover Indian GST, TDS and cess:

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

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

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

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

d) The place of supply and the reference to reverse charge must be populated as free texts under the GST breakdown section.

e) The address of delivery – if different from the place of supply – can be populated in the header note section of the invoice.

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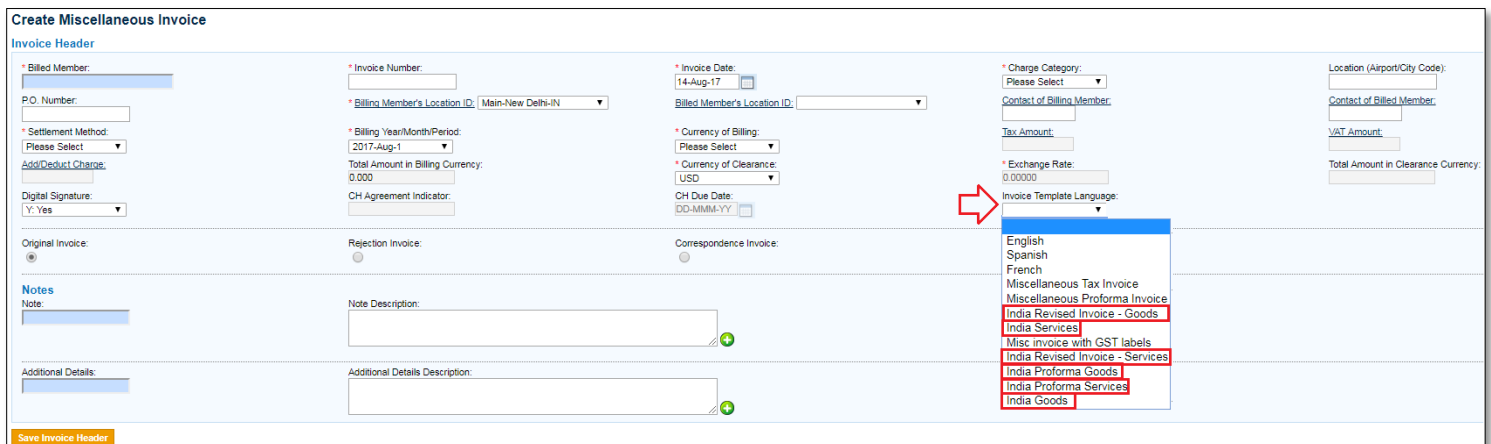
[5] The Harmonised System of Nomenclature (HSN) code shall be used for classifying the goods and services under the GST regime.

The template language codes are listed below:

GST Case	Invoice Type	Template language IS-WEB	Template language code IS-XML
Invoice on Goods	Invoice	India Goods	i1
Credit Note on Goods	Credit Note	India Goods Credit Note	i1
Revised Invoice Goods Debit	Invoice	India Revised Invoice -Goods	i2
Invoice on Services	Invoice	India Services	i3
Credit Note on Services	Credit Note	India Services Credit Note	i3
Revised invoice Service Debit	Invoice	India Revised Invoice -Services	i4
Proforma Goods	Invoice	India Proforma Goods	i5
Proforma Services	Invoice	India Proforma Services	i6

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

➢ Miscellaneous à Receivables à Create Invoiceà 'Invoice Header' section à 'Invoice Template Language' dropdown box

➢ Miscellaneous à Receivables à Create Credit Noteà 'Invoice Header' section à 'Invoice Template Language' dropdown box

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

1-   India Goods and India Goods - Credit Note

       </Attachment>

       <InvoiceTemplateLanguage>i1</ InvoiceTemplateLanguage>

       </InvoiceHeader>

2-   India Revised Invoice - Goods

       </Attachment>

       <InvoiceTemplateLanguage>i2</ InvoiceTemplateLanguage>

       </InvoiceHeader>

3- India Services and India Services - Credit Note

        </Attachment>

        <InvoiceTemplateLanguage>i3</ InvoiceTemplateLanguage>

        </InvoiceHeader>

4- India Revised Invoice - Services

        </Attachment>

        <InvoiceTemplateLanguage>i4</ InvoiceTemplateLanguage>

        </InvoiceHeader>

5- India Proforma Goods

        </Attachment>

        <InvoiceTemplateLanguage>i5</ InvoiceTemplateLanguage>

        </InvoiceHeader>

6- India Proforma Services

        </Attachment>

        <InvoiceTemplateLanguage>i6</ InvoiceTemplateLanguage>

        </InvoiceHeader>

1.15 Goods - Tax Invoice

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

Tax Invoice   Digitally Signed

Billing Entity Name	Airports Authority of India	Invoice #	Goods01	Billed Entity Name	Britsh Airways Plc
Entity Designator & Num.Code	XB-E71	Date of Invoice	2017-08-14	Entity Designator & Num.Code	BA-125
Location ID	19	Month/Year	Aug 17	Location ID	18
Contact Person		Period	02	Contact Person	
Street	Barapani Airport Airport Director Meghalaya	Tax Invoice Number		Street	DLF Plaza Towers DLF City Ph-1 Gurgaon 122002
		Charge Category	Engineering		
		Currency of Billing	INR		
City	Shillong	Currency of Clearance	USD	City	Haryana
State Code	Meghalaya	Settlement Method	ICH	State Code	
Zip/Postal Code	793103	PO Number		Zip/Postal Code	
Country	INDIA	Location Code	MAA	Country	INDIA
GSTIN / UIN #		Transmitter Code	XB-E71	GSTIN / UIN #	
Company Registration #		Transmitter Name	Airports Authority of India (Airport Charges)	Company Registration #	
		Attachments	No		
		Line Item Details	Yes		

Invoice Data: Customer Number / 01 ; Shipped via / FEDEX ;

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Quantity	UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Sales and Purchase		Product1	Landing gears - Test	1	EA	10,000.00	10,000.00	0.00	0.00	900.00	10,900.00

Line Item Sub Total	10,000.00	0.00	0.00	900.00	
Invoice Header Sub Total		0.00	0.00	0.00	
Total Invoice Base Amount					10,000.00
Total Invoice Additional Amount					0.00
Total Invoice Tax Amount					0.00
Total Invoice GST Amount					900.00
Total Invoice Value			INR		10,900.00
Total Due in Currency of Clearance @ Exchange Rate 64.36600			USD		169.34

GST Breakdown	GST Label	GST Text	Taxable Value	GST Rate	GST Amount
	IGST Standard	Test VAT	5,000.00	18.00%	900.00

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE

1.16 Goods - Credit Note

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

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

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

Credit Note

Digitally Signed

Billing Entity Name	Airports Authority of India	Credit Note #	CrGoods1	Billed Entity Name	Britsh Airways Plc
Entity Designator & Num.Code	XB-E71	Date of Invoice	2017-08-14	Entity Designator & Num.Code	BA-125
Location ID	19	Month/Year	Aug 17	Location ID	18
Contact Person		Period	02	Contact Person	
Street	Barapani Airport	Previous Invoice Number		Street	DLF Plaza Towers
	Airport Director	Charge Category	Engineering		DLF City Ph-1
	Meghalaya	Currency of Billing	INR		Gurgaon 122002
City	Shillong	Currency of Clearance	USD	City	Haryana
State Code	Meghalaya	Settlement Method	ICH	State Code	
Zip/Postal Code	793103	PO Number		Zip/Postal Code	
Country	INDIA	Location Code	MAA	Country	INDIA
GSTIN / UIN #		Transmitter Code	XB-E71	GSTIN / UIN #	
Company Registration #		Transmitter Name	Airports Authority of India (Airport Charges)	Company Registration #	
		Attachments	No		
		Line Item Details	No		

Invoice Data: Customer Number / 01 ; Shipped via / FEDEX ;

SR No	Date of Service	Charge Code	Location Code	HSN	Description	Quantity	UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Sales and Purchase		Product1	Landing gears - Test	1	EA	-1,769.00	-1,769.00	0.00	0.00	318.42	-1,450.58

Line Item Sub Total	-1,769.00	0.00	0.00	318.42
Invoice Header Sub Total		0.00	0.00	0.00
Total Invoice Base Amount				-1,769.00
Total Invoice Additional Amount				0.00
Total Invoice Tax Amount				0.00
Total Invoice GST Amount				318.42
Total Invoice Value		INR		-1,450.58
Total Due in Currency of Clearance @ Exchange Rate 64.36600		USD		-22.54

GST Breakdown	GST Label	GST Text	Taxable Value	GST Rate	GST Amount
	IGST Standard	Test VAT	1,769.00	18.00%	318.42

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE

1.17 Goods - Revised Invoice - Debit

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

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

Below is an example of the PDF layout generated with new Template language "India Reverse Invoice - Goods" or Language Code 'i2'.

Revised Invoice - Debit

Digitally Signed

Billing Entity Name Airports Authority of India	**Invoice #** RGoods02	**Billed Entity Name** Britsh Airways Plc	
Entity Designator & XB-E71	**Date of Invoice** 2017-08-14	**Entity Designator &** BA-125	
Num.Code	**Month/Year** Aug 17	**Num.Code**	
Location ID 19	**Period** 02	**Location ID** 18	
Contact Person	**Previous Invoice Number**	**Contact Person**	
Street Barapani Airport Airport Director Meghalaya	**Charge Category** Engineering	**Street** DLF Plaza Towers DLF City Ph-1 Gurgaon 122002	
City Shillong	**Currency of Billing** INR		
State Code Meghalaya	**Currency of Clearance** USD	**City** Haryana	
Zip/Postal Code 793103	**Settlement Method** ICH	**State Code**	
Country INDIA	**PO Number**	**Zip/Postal Code**	
GSTIN / UIN #	**Location Code** MAA	**Country** INDIA	
Company Registration #	**Transmitter Code** XB-E71	**GSTIN / UIN #**	
	Transmitter Name Airports Authority of India (Airport Charges)	**Company Registration #**	
	Attachments No		
	Line Item Details Yes		

Invoice Data: Customer Number / 01 ; Shipped via / FEDEX ;

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Quantity UQC	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Sales and Purchase		Product1	Landing gears - Test	1 EA	14,000.00	14,000.00	0.00	0.00	1,800.00	15,800.00

Line Item Sub Total	14,000.00	0.00	0.00	1,800.00
Invoice Header Sub Total		0.00	0.00	0.00
Total Invoice Base Amount				14,000.00
Total Invoice Additional Amount				0.00
Total Invoice Tax Amount				0.00
Total Invoice GST Amount				1,800.00
Total Invoice Value		INR		15,800.00
Total Due in Currency of Clearance @ Exchange Rate 64.36600		USD		245.47

GST Breakdown	GST Label	GST Text	Taxable Value	GST Rate	GST Amount
	IGST Standard	Test VAT	10,000.00	18.00%	1,800.00

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE

1.18 Proforma Goods Invoice

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

1.19 Services - Tax Invoice

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

Tax Invoice   Digitally Signed

Billing Entity Name	Airports Authority of India	Invoice #	Service01	Billed Entity Name	Britsh Airways Plc
Entity Designator & Num.Code	XB-E71	Date of Invoice	2017-08-14	Entity Designator & Num.Code	BA-125
Location ID	19	Month/Year	Aug 17	Location ID	18
Contact Person		Period	02	Contact Person	
Street	Barapani Airport	Tax Invoice Number		Street	DLF Plaza Towers
	Airport Director	Charge Category	Airport		DLF City Ph-1
	Meghalaya	Currency of Billing	INR		Gurgaon 122002
City	Shillong	Currency of Clearance	USD	City	Haryana
State Code	Meghalaya	Settlement Method	ICH	State Code	
Zip/Postal Code	793103	PO Number		Zip/Postal Code	
Country	INDIA	Location Code	MAA	Country	INDIA
GSTIN / UIN #		Transmitter Code	XB-E71	GSTIN / UIN #	
Company Registration #		Transmitter Name	Airports Authority of India (Airport Charges)	Company Registration #	
		Attachments	No		
		Line Item Details	Yes		

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Runway Charges		Service1	Landing Fees - Test	1	EA	17,560.00	17,560.00	0.00	0.00	3,160.80	20,720.80

Line Item Sub Total		17,560.00	0.00	0.00	3,160.80		
Invoice Header Sub Total			0.00	0.00	0.00		
Total Invoice Base Amount							17,560.00
Total Invoice Additional Amount							0.00
Total Invoice Tax Amount							0.00
Total Invoice GST Amount							3,160.80
Total Invoice Value					INR		20,720.80
Total Due in Currency of Clearance @ Exchange Rate 64.36600					USD		321.92

GST Breakdown	GST Label	GST Text	Taxable Value	GST Rate	GST Amount
	IGST Standard	Test VAT	17,560.00	18.00%	3,160.80

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE

1.20 Services - Credit Note

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

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

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

<div style="border:1px solid #000; padding:8px;">

Credit Note   **Digitally Signed**

Billing Entity Name	Airports Authority of India		Credit Note #	CrServ01		Billed Entity Name	Britsh Airways Plc
Entity Designator & Num.Code	XB-E71		Date of Invoice	2017-08-14		Entity Designator & Num.Code	BA-125
Location ID	19		Month/Year	Aug 17		Location ID	18
Contact Person			Period	02		Contact Person	
Street	Barapani Airport		Previous Invoice Number			Street	DLF Plaza Towers
	Airport Director		Charge Category	Airport			DLF City Ph-1
	Meghalaya		Currency of Billing	INR			Gurgaon 122002
City	Shillong		Currency of Clearance	USD		City	Haryana
State Code	Meghalaya		Settlement Method	ICH		State Code	
Zip/Postal Code	793103		PO Number			Zip/Postal Code	
Country	INDIA		Location Code	MAA		Country	INDIA
GSTIN / UIN #			Transmitter Code	XB-E71		GSTIN / UIN #	
Company Registration #			Transmitter Name	Airports Authority of India (Airport Charges)		Company Registration #	
			Attachments	No			
			Line Item Details	No			

SR No	Date of Service	Charge Code	Location Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Runway Charges		Service1	Landing Fees - Test	1	EA	-1,691.00	-1,691.00	0.00	0.00	304.38	-1,386.62

	Line Item Sub Total				-1,691.00	0.00	0.00	304.38	
	Invoice Header Sub Total					0.00	0.00	0.00	
	Total Invoice Base Amount								-1,691.00
	Total Invoice Additional Amount								0.00
	Total Invoice Tax Amount								0.00
	Total Invoice GST Amount								304.38
	Total Invoice Value			INR					-1,386.62
	Total Due in Currency of Clearance @ Exchange Rate 64.36600			USD					-21.54

GST Breakdown	GST Label	GST Text	Taxable Value	GST Rate	GST Amount
	IGST Standard	Test VAT	1,691.00	18.00%	304.38

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE

</div>

1.21 Services - Revised Invoice - Debit

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

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

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

Revised Invoice - Debit

Digitally Signed

Billing Entity Name	Airports Authority of India
Entity Designator & Num.Code	XB-E71
Location ID	19
Contact Person	
Street	Barapani Airport Airport Director Meghalaya
City	Shillong
State Code	Meghalaya
Zip/Postal Code	793103
Country	INDIA
GSTIN / UIN #	
Company Registration #	

Invoice #	RServ02
Date of Invoice	2017-08-15
Month/Year	Aug 17
Period	02
Previous Invoice Number	
Charge Category	Airport
Currency of Billing	INR
Currency of Clearance	USD
Settlement Method	ICH
PO Number	
Location Code	MAA
Transmitter Code	XB-E71
Transmitter Name	Airports Authority of India (Airport Charges)
Attachments	No
Line Item Details	Yes

Billed Entity Name	Britsh Airways Plc
Entity Designator & Num.Code	BA-125
Location ID	18
Contact Person	
Street	DLF Plaza Towers DLF City Ph-1 Gurgaon 122002
City	Haryana
State Code	
Zip/Postal Code	
Country	INDIA
GSTIN / UIN #	L
Company Registration #	

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Runway Charges		Service1	Landing Fees - Test	1 EA		18,700.00	18,700.00	0.00	0.00	1,800.00	20,500.00

				Line Item Sub Total	18,700.00	0.00	0.00	1,800.00	
				Invoice Header Sub Total		0.00	0.00	0.00	
				Total Invoice Base Amount					18,700.00
				Total Invoice Additional Amount					0.00
				Total Invoice Tax Amount					0.00
				Total Invoice GST Amount					1,800.00
				Total Invoice Value			INR		20,500.00
		Total Due in Currency of Clearance @ Exchange Rate 64.36600						USD		318.49

GST Breakdown	GST Label	GST Text		Taxable Value	GST Rate	GST Amount
	IGST Standard	Test VAT		10,000.00	18.00%	1,800.00

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE

1.22 Proforma Service Invoice

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

Proforma Service Invoice

Digitally Signed

Billing Entity Name	Airports Authority of India		Invoice #	ProServ00		Billed Entity Name	Britsh Airways Plc
Entity Designator & Num.Code	XB-E71		Date of Invoice	2017-08-16		Entity Designator & Num.Code	BA-125
Location ID	19		Month/Year	Aug 17		Location ID	18
Contact Person			Period	02		Contact Person	
Street	Barapani Airport Airport Director Meghalaya		Tax Invoice Number			Street	DLF Plaza Towers DLF City Ph-1 Gurgaon 122002
			Charge Category	Airport			
			Currency of Billing	INR			
			Currency of Clearance	USD			
City	Shillong		Settlement Method	ICH		City	Haryana
State Code	Meghalaya		PO Number			State Code	
Zip/Postal Code	793103		Location Code	MAA		Zip/Postal Code	
Country	INDIA		Transmitter Code	XB-E71		Country	INDIA
GSTIN / UIN #			Transmitter Name	Airports Authority of India (Airport Charges)		GSTIN / UIN #	
Company Registration #			Attachments	No		Company Registration #	
			Line Item Details	Yes			

SR No	Date of Service	Charge Code	Loc. Code	HSN	Description	Unit	Rate Per Item	Unit Price	Taxable Value	Additional Amount	Tax	GST	Line Amount
1	2017-08-01 to 2017-08-31	Runway Charges		Service1	Landing Fees - Test	1 EA		1,760.00	1,760.00	0.00	0.00	3,160.80	4,920.80
					Line Item Sub Total				1,760.00	0.00	0.00	3,160.80	
					Invoice Header Sub Total					0.00	0.00	0.00	
					Total Invoice Base Amount								1,760.00
					Total Invoice Additional Amount								0.00
					Total Invoice Tax Amount								0.00
					Total Invoice GST Amount								3,160.80
					Total Invoice Value					INR			4,920.80
				Total Due in Currency of Clearance @ Exchange Rate	64.36600					USD			76.45

GST Breakdown	GST Label	GST Text			Taxable Value	GST Rate	GST Amount
	IGST Standard	Test VAT			17,560.00	18.00%	3,160.80

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE

Appendix A: ISO Codes of the Indian subdivisions

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

ISO Code	Subdivision name	Subdivision category
IN-AN	Andaman and Nicobar Islands	Union territory
IN-AP	Andhra Pradesh	state
IN-AR	Arunachal Pradesh	state
IN-AS	Assam	state
IN-BR	Bihar	state
IN-CH	Chandigarh	Union territory
IN-CT	Chhattisgarh	state
IN-DL	Delhi	Union territory
IN-DH	Dadra and Nagar Haveli and Daman and Diu	Union territory
IN-GA	Goa	state
IN-GJ	Gujarat	state
IN-HR	Haryana	state
IN-HP	Himachal Pradesh	state
IN-JK	Jammu and Kashmir	Union territory
IN-JH	Jharkhand	state
IN-KA	Karnataka	state
IN-KL	Kerala	state
IN-LA	Ladakh	Union territory
IN-LD	Lakshadweep	Union territory
IN-MP	Madhya Pradesh	state
IN-MH	Maharashtra	state
IN-MN	Manipur	state
IN-ML	Meghalaya	state
IN-MZ	Mizoram	state
IN-NL	Nagaland	state
IN-OR	Odisha	state
IN-PY	Puducherry	Union territory
IN-PB	Punjab	state
IN-RJ	Rajasthan	state

IN-SK	Sikkim	state
IN-TN	Tamil Nadu	state
IN-TG	Telangana	state
IN-TR	Tripura	state
IN-UP	Uttar Pradesh	state
IN-UT	Uttarakhand	state
IN-WB	West Bengal	state

Appendix B: SIS validations performed on Invoices eligible for submission to IRP

#	VALIDATION	ERROR DESCRIPTION
1.	• In Billing Member's profile, all the required API details is NOT defined in new member profile section 'India GST API Detail'	• '{Invoice | Credit Note} is eligible for India E-Invoicing but required API details are not configured.'
2.	• Late submission is NOT allowed for Invoices eligible for submission to India GST Council's 'E-Invoicing' system	• 'Late submission is not allowed for {Invoice | Credit Note} is eligible for India E-Invoicing.'
3.	• **If Invoice eligible for submission to India GST** Council's 'E-Invoicing' system, characters other than ASCII range 32-126 are NOT allowed in Invoice Number. Also, as per current validation Invoice number will continue to accept only alphanumeric characters.	• 'Unacceptable characters found in {Invoice | Credit Note} number as per India E-Invoicing standards.'
4.	• 'Line Item > Product ID' should be provided	• 'Product ID (HSN number) should be provided for {Invoice | Credit Note} eligible for India E-Invoicing.'
5.	• Length of 'ProductID' should be a minimum of 4 characters and a maximum 8 characters	• 'Length of Product ID (HSN number) should be minimum 4 characters and maximum 8 characters for {Invoice | Credit Note} eligible for India E-Invoicing.'
6.	• 'LineItem > Quantity@UOMCode', the value of UOMCode should be as per the new dictionary defined values as defined in Appendix C: List of UOM Codes Invoices eligible for submission to IRP. Also, the UOM code 'EA' is allowed.	• 'UOM Code is invalid as per India E-Invoicing system.'
7.	• No record should exist having Tax Type as VAT and Tax Sub Type **other than** IGST, CGST, UTGST and SGST at Line Item level and Line Item Detail level	• 'VAT Sub Type other than IGST, CGST, SGST and UTGST is not allowed for {Invoice | Credit Note} eligible for India E-Invoicing.'
8.	• No record should exist having Tax Type as Tax and Tax Sub Type **other than** CESS at Line Item level and Line Item Detail level	• 'At Line Item or Line Item Detail Tax Sub Type other than CESS is not allowed for {Invoice | Credit Note} eligible for India E-Invoicing.'
9.	• At Invoice Level no record should exist having Tax Type as Tax and Tax Sub Type other than 'Withholding' and 'TDS'	• Error Description: 'At Invoice level Tax Sub Type other than WITHHOLDING or TDS is not allowed for {Invoice | Credit Note} eligible for India E-Invoicing.'
10.	• At Invoice Level no record should exist having Tax Type as 'VAT'	• 'At Invoice level VAT should not be provided for {Invoice | Credit Note} eligible for India E-Invoicing.'
11.	• At Invoice Level 'AddOnCharge' should not be provided	• 'At Invoice level AddOnCharge should not be provided for {Invoice | Credit Note} eligible for India E-Invoicing.'
12.	• If attribute 'Name' of field 'InvoiceData' is provided as 'Charge Type' then the valid values should be 'RG' or 'RC'	• 'Invalid Charge Type, the valid value is RG or RC.'
13.	• If attribute 'Name' of field 'InvoiceData' is provided as 'Previous Invoice Date' then the valid format should be 'YYYY-MM-DD'	• 'The format of Previous Invoice Date should be YYYY-MM-DD.'

Appendix C: List of UOM Codes Invoices eligible for submission to IRP

#	Code	Description	#	Code	Description
1	BAG	Bags	40	THD	Thousands
2	BAL	Bale	41	TON	Tones
3	BDL	Bundles	42	TUB	Tubes
4	BKL	Buckles	43	UGS	US Gallons
5	BOU	Billions of Units	44	UNT	Unit
6	BOX	Box	45	YDS	Yards
7	BTL	Bottles			
8	BUN	Bunches			
9	CAN	Cans			
10	CBM	Cubic Meters			
11	CCM	Cubic Centimeters			
12	CMS	Centimeters			
13	CTN	Cartons			
14	DOZ	Dozens			
15	DRM	Drums			
16	GGK	Great Gross			
17	GMS	Grams			
18	GRS	Gross			
19	GYD	Gross Yards			
20	KGS	Kilograms			
21	KLR	Kiloliter			
22	KME	Kilometer			
23	LTR	Liter			
24	MTR	Meter			
25	MLT	Milliliter			
26	MTS	Metric Ton			
27	NOS	Numbers			
28	OTH	Others			
29	PAC	Packs			
30	PCS	Pieces			
31	PRS	Pairs			
32	QTL	Quintal			
33	ROL	Rolls			
34	SET	Sets			
35	SQF	Square Feet			
36	SQM	Square Meter			
37	SQY	Square Yards			
38	TBS	Tablets			
39	TGM	Ten Gross			

Appendix D: Email Template for Daily Tax Submission Notification

Daily email notification is sent to the contacts of Billing Member assigned to Contact Type 'MISC-Tax Related Contact' which will provide the summary of Invoices which are reported to the IRP

Email Subject:

SIS: India E-Invoicing Tax Submission Status - <Environment Name>

Email Content:

Dear SIS Member,

One or more Invoices/Credit Notes are reported for India E-Invoicing. Please refer to the table below for details.

Billing Member	Billed Member	Invoice/Credit Note Number	Tax Reporting Status	IRN	Error Description
<Billing Member Code> e.g. BA-125-British Airways Plc	<Billed Member Code> e.g. AI-098-Air India	<Invoice Number> e.g. 125Z04360	<Tax Reporting Status> e.g. Accepted by IRP	5a845bf9bd7b919f03fa8e979a64b2b55c04489d1588c38822610dcd86cef1ae	<Error Description as received from IRP>

Note: IRN will only appear for successfully submitted invoices.

Email Signature:
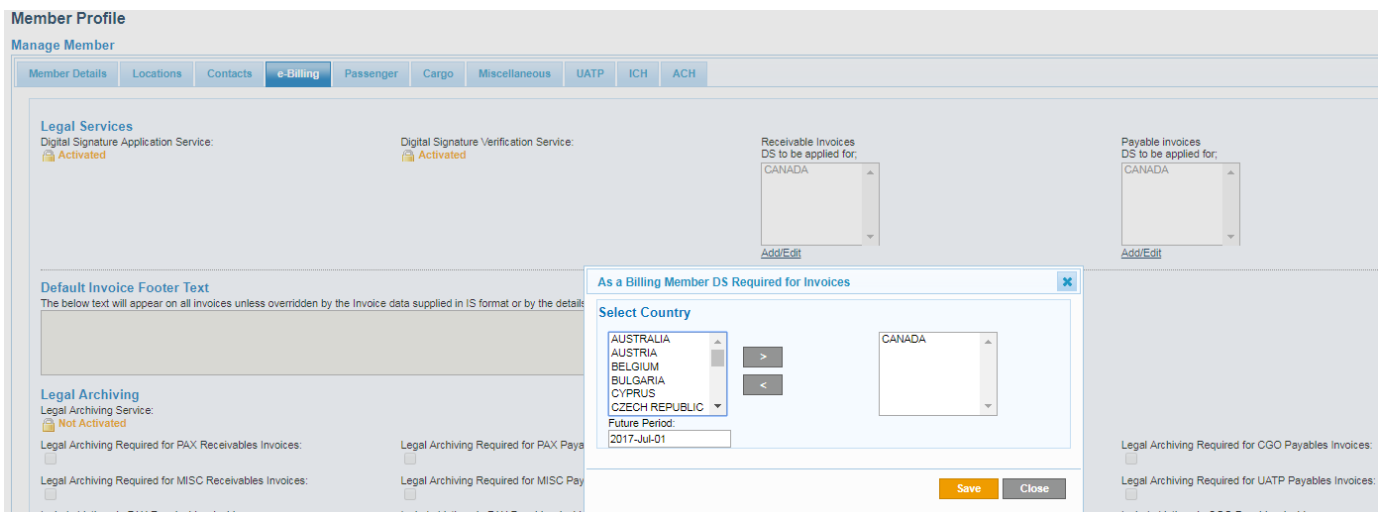
Regards,

IATA SIS Operations Team

<SIS Email Signature>

Where <SIS Email Signature> should be the text defined in system parameter 'SIS Email Signature'

Appendix E: Digital Signature in SIS

1.23 Member Profile Setup for Digital Signature as per country

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

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

1.24 Select Digital Signature for an invoice

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

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

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

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

➢ Miscellaneous → Receivables → Create Invoice→ 'Invoice Header' section → 'Digital Signature' dropdown box

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

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

1- Digital Invoice flag = "Y"

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

2- Digital Invoice flag = "N"

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

3- Digital Invoice flag = "D"

```
<ISDetails>
     <DigitalSignatureFlag>D</DigitalSignatureFlag>
</ISDetails>
```
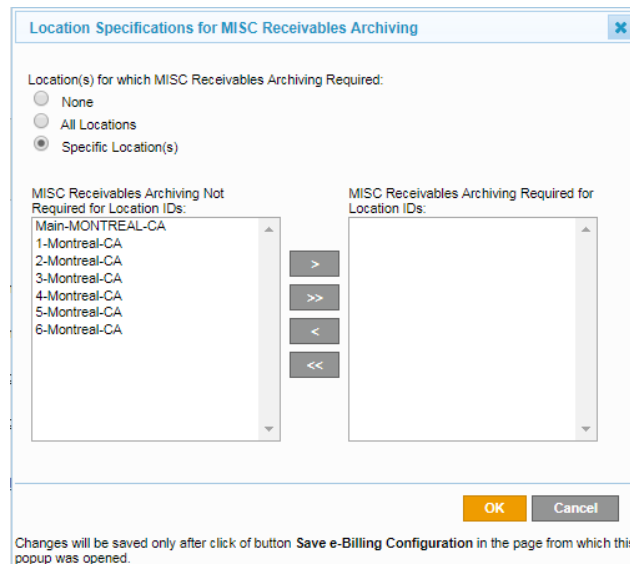
Appendix F: Legal Archiving in SIS

1.25 Member Profile Setup for Legal Archiving as per location ID

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

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

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

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

1.26 Retrieval process of invoice and related data by members

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

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

Legal Archive - Search and Retrieve Screen

Invoice Number:	*Type: Payables	*Billing Year: 2017	Billing Month: Apr	Billing Period: All	Locations (MISC Only): Main 1 2 3 4 5
Member: XB-A89-IATA MONTREAL	Billing Category: Miscellaneous	Billing Location Country: All	Billed Location Country: All	Settlement Method: All	

Search

Search Results

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

I◄ ◄◄ Page 1 of 2 ►► ►I 5 ▼ View 1 - 5 of 8

Retrieve Selected   Retrieve All   View Retrieved Invoices

2. Navigate to General → Legal Archive Retrieval → Download Retrieved Files → download the file(s)

Legal Archive - Download Retrieved Invoices

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

I◄ ◄◄ Page 1 of 1 ►► ►I 10 ▼ View 1 - 2 of 2

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

I◄ ◄◄ Page 1 of 1 ►► ►I 10 ▼ View 1 - 1 of 1

Refresh   Search and Retrieve