

IATA SIMPLIFIED INVOICING & SETTLEMENT GENERAL MEETING

Bangkok, Thailand
28 October 2024



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GENERAL MEETING

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A1-Opening of Meeting and Welcome

David Vaughan – Chair, SIS Steering Group

Finance Manager, Revenue Accounting & Taxes, Qantas Airways

13th SIS General Meeting - 28 October 2024



Thank you

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A2-Competition Law Guidelines for IATA Industry Meetings

IATA Legal

13th SIS General Meeting - 28 October 2024



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.

Thank you

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A3-Delegate Introductions

David Vaughan – Chair, SIS Steering Group

Finance Manager, Revenue Accounting & Taxes, Qantas Airways

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SR2-Report from the SIS Steering Group

David Vaughan – Chair, SIS Steering Group

Finance Manager, Revenue Accounting & Taxes, Qantas Airways

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Agenda

- ❖ Mandate of SIS Steering Group
- ❖ SIS Steering Group Members
- ❖ SIS Steering Group Meetings Agenda



Mandate of SIS Steering Group

- **Mandate** of SIS Steering Group
- 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 SIS Participation Agreement (ISPA), Attachment C / "Governance"
 - 10 areas of activities included in the SIS SG Mandate and are detailed in 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

Mandate of SIS Steering Group

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Areas of activities include:

- a) 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.
- b) Providing a consultative forum between IATA management and Member airlines on the efficient operation of the service.
- c) 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.
- d) Providing guidance to IATA management in respect of the pricing policies for the operation of the service.
- e) Reviewing any audit risk and risk issues associated with the service.
- f) 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.
- g) Reviewing proposed changes in billing rules or transaction processes arising from Industry meetings and consider their implications on service delivery.
- h) Drafting and proposing any changes that may be required to the IATA Revenue Accounting Manual after considering inputs from SIS participants.
- i) Coordinating with other IATA Industry e-invoicing Services with regards to interfaces between the services.
- j) Coordinating with the XML Working Group wherever a common approach to standards may benefit the industry.

SIS Steering Group Members

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- 3 years Mandate (renewable once)
- Current SIS SG Mandate: 1st December 2022 to 31st December 2025
- Chair and Vice-Chair appointed by IFAC for a 3 years mandate:
 - SIS SG Chair:
 - Brenda Fullmer – AA – until 29th Feb 2024
 - David Vaughan – QF – from 29th Feb 2024
 - SIS SG Vice-Chair: Mengyuan (Chris) Fang - MF

SIS Steering Group Members

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- SIS Steering Group consist of 15 members
- 12 IATA Members 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 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 of the Global Delivery Centre
 - IATA's Senior Manager Standards Development

SIS Steering Group Members

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- New SIS SG – 15 members effective 1st December 2022 to 31st December 2025
- 5 Members Elected during 10th SIS GM on 29th September 2021
 - 6E - Pramod Kumar
 - AC - Sandi Girard
 - CA - Kaihong Zhang
 - MF - Mengyuan (Chris) Fang – **Vice-Chair**
 - TP - Joao Feliciano
- 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

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- 5 Ex-officio members
 - Benaifer Bhathena, WestJet (WS) -> Chair of the Airline Billing and Settlement Working Group (ABS WG)
 - Jenny Benjamin (AS) -> Chair of the ACH Revenue Accounting Committee, Alaska Airlines – From 15th May 2024
 - Lori Tully, Airline Clearing House (ACH) -> Secretary/Treasurer of the Airlines Clearing House – Until: 1st October 2024
 - Jerry Fonacier, Airline Clearing House (ACH) -> Secretary/Treasurer of the Airlines Clearing House – From: 1st October 2024
 - Juan Antonio Rodriguez, IATA -> Director of the Global Delivery Centre
 - Altug Meydanli, IATA -> Senior Manager Standards Development
- Secretary of the SIS SG:
 - Adina Minculescu, IATA -> Head, Invoicing Services

SIS SG meetings and calls

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- Generally, SIS SG is meeting face to face twice per year, in May and November, and one additional meeting at WFS and is having conf calls between meetings
- In 2024, 1 face-to-face meeting:
 - 8th – 9th April 2024 – Madrid
- 5 conference calls:
 - 28th February
 - 26th June
 - 28th August
 - 25th September
 - 16th October
- Next conf calls in 2024:
 - 20th – 21st November – conf call replacing face to face meeting

SIS Steering Group Meetings Agenda

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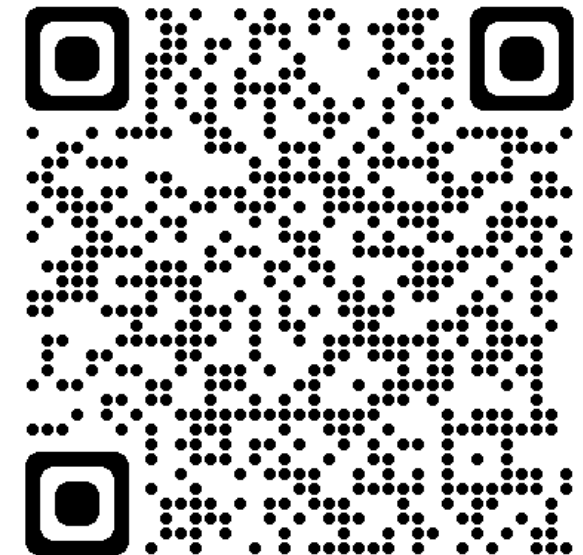
- SIS Operational performance
 - SLA & KPIs
 - Customer Satisfaction Survey
- SIS Financials
 - Review volumes and work with IATA team to reduce cost and prevent a deficit
- SIS Pricing review
- Prioritizations of SIS Enhancements
- e-Invoicing Legal Compliance
- Supplier Onboarding
- Invoice Data Quality
- SIS Audit - SOC2 Certification

SIS Steering Group Meetings Agenda

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- **SIS Industry Webinars** series - 4 planned in 2024 with participation of SIS SG airlines:
 - Mar - "SIS for Beginners";
 - SIS SG: KL
 - Registrations: **342**
 - Attendees: **221 (65%)**
 - Oct - "SIS' Integration with Cost Control Process";
 - SIS SG: QF and LH
 - Registrations: **163**
 - Attendees: **72 (44%)**
 - Nov - "SIS e-Invoicing Compliance"
 - SIS SG: TP and WS
 - Nov - "New SIS Functionalities (2020 – 2024)"
 - SIS SG: MF and CA

Note: All previously recorded webinars are available on the [SIS Webinars Webpage](#)



SIS General Meeting – Today

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- **3 SIS Breakout Sessions** today - don't miss them!
 - **BS1 - New SIS Functionalities and brainstorming for new features**
 - **BS2 - SIS e-Invoicing Compliance**
 - **BS3 - Update on Airline Billing and Settlement Business Requirements**

Thank you

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SR3-SIS General Update

Adina Minculescu

Head Invoicing Services, IATA

13th SIS General Meeting - 28 October 2024



219mil

(+29%)

Transactions
processed



1.52mil

(+13%)

Invoices
processed

82

(+7%)

New Joiners

\$76bil

(+34%)

Total USD Value
processed

106,933

(+7%)

Companies receiving
invoices

681

(+10)

Companies sending
invoices



5.12%

(-48%)

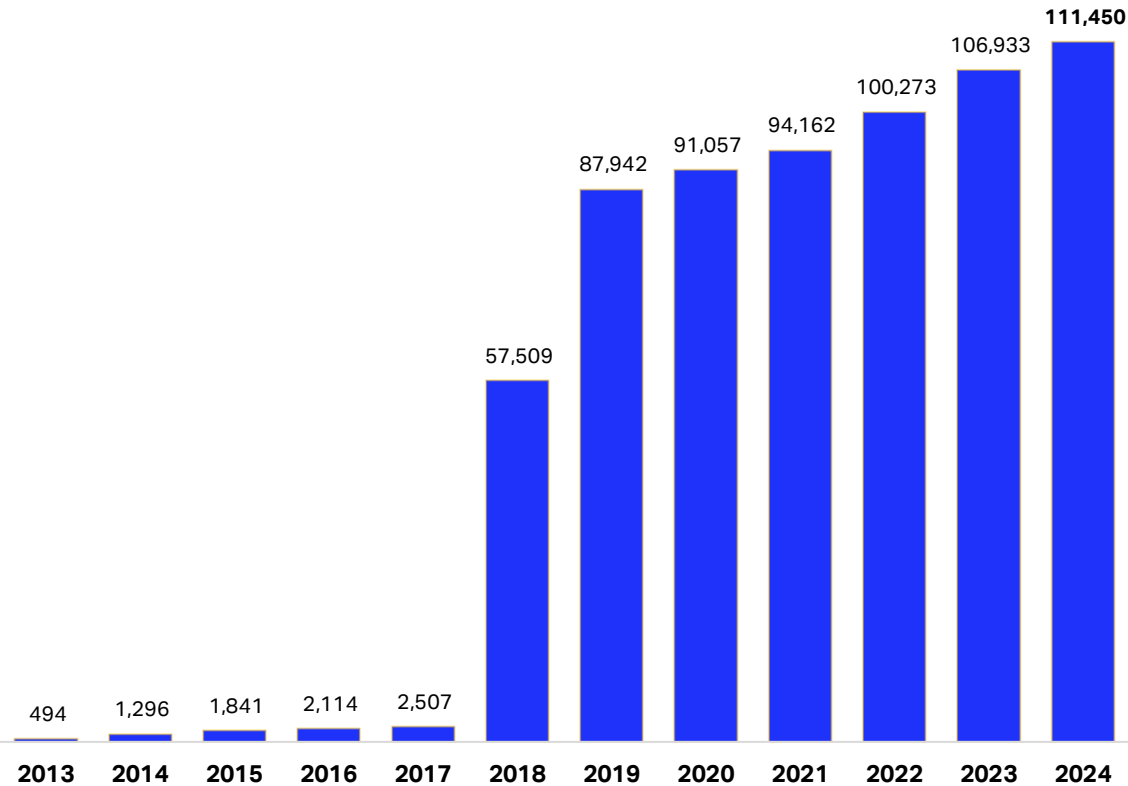
Rejection Rate
Pax



SIS Scorecard 2023

SIS Agreements

SIS Member Count per Year



Membership Category	September 2024	2023	% Change
ISPA Airline	469	467	0%
ISPA Supplier	98	101	-3%
ISUA Airline	5	5	0%
ISUA Supplier	219	206	6%
ISUA Agent UATP	16	13	23%
E&F Customers	102	98	4%
IATA Offices	22	22	0%
TOU	2,197	2,169	1%
TOU UATP USS MERC.	53	51	4%
Sub Total	3,181	3,132	2%
TOU Agents*	108,269	103,801	4%
TOTAL	111,450	106,933	4%

*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

2024 vs Previous Years

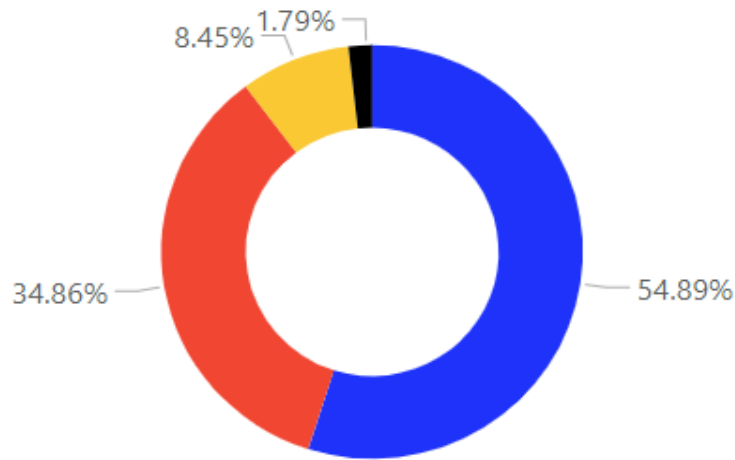
In comparison to 2023...
 invoice value increased by **8%**
 invoice count increased by **9%**.
 transaction count increased by **9%**

Billing Type	Jan - Sep 2024				Jan - Sep 2023				Jan - Sep 2019			
	USD Value (in billions)	Count of Invoices	Count of Transactions	Transactions Distribution	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	\$34.17	495,459	154,875,641	86.42%	\$32.79	464,323	142,886,487	87.23%	\$29.18	591,401	151,238,764	87.28%
NON-TRANSP	\$21.70	591,436	22,313,613	12.45%	\$19.02	539,910	19,195,636	11.72%	\$20.87	600,785	19,773,864	11.41%
CGO	\$1.12	57,085	795,554	0.44%	\$0.82	50,591	616,569	0.38%	\$0.81	89,724	1,074,003	0.62%
UATP	\$5.26	37,334	1,218,603	0.68%	\$5.02	29,781	1,102,482	0.67%	\$6.46	29,292	1,202,370	0.69%
TOTAL	\$62.24	1,181,314	179,203,411	100.00%	\$57.65	1,084,605	163,801,174	100.00%	\$57.31	1,310,202	173,289,001	100.00%

Billing Type	2024 vs 2023			2024 vs 2019		
	% Change USD Value	% Change Invoice Count	% Change Transactions	% Change USD Value	% Change Invoice Count	% Change Transactions
PAX	4%	7%	8%	17%	-16%	2%
NON-TRANSP	14%	10%	16%	4%	-2%	13%
CGO	36%	13%	29%	39%	-36%	-26%
UATP	5%	25%	11%	-19%	32%	1%
TOTAL	8%	9%	9%	9%	-10%	3%

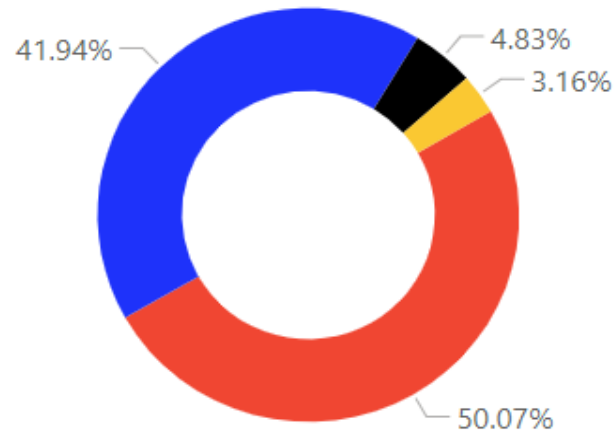
Billing Values, Counts and Transactions by Billing Category Jan-Sep 2024

USD Value



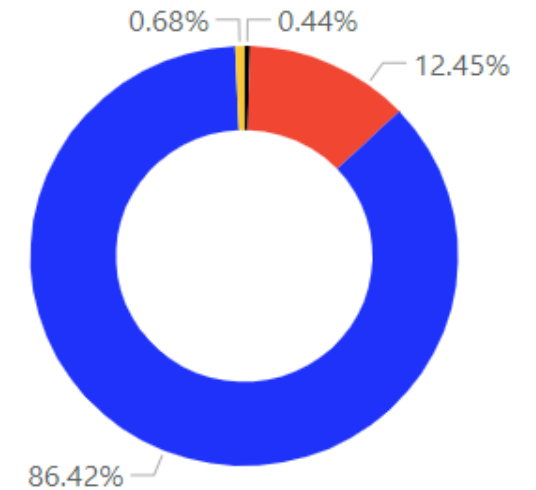
● PAX ● NON-TRANSP ● UATP ● CGO

Invoice Count



● NON-TRANSP ● PAX ● CGO ● UATP

Transaction Count



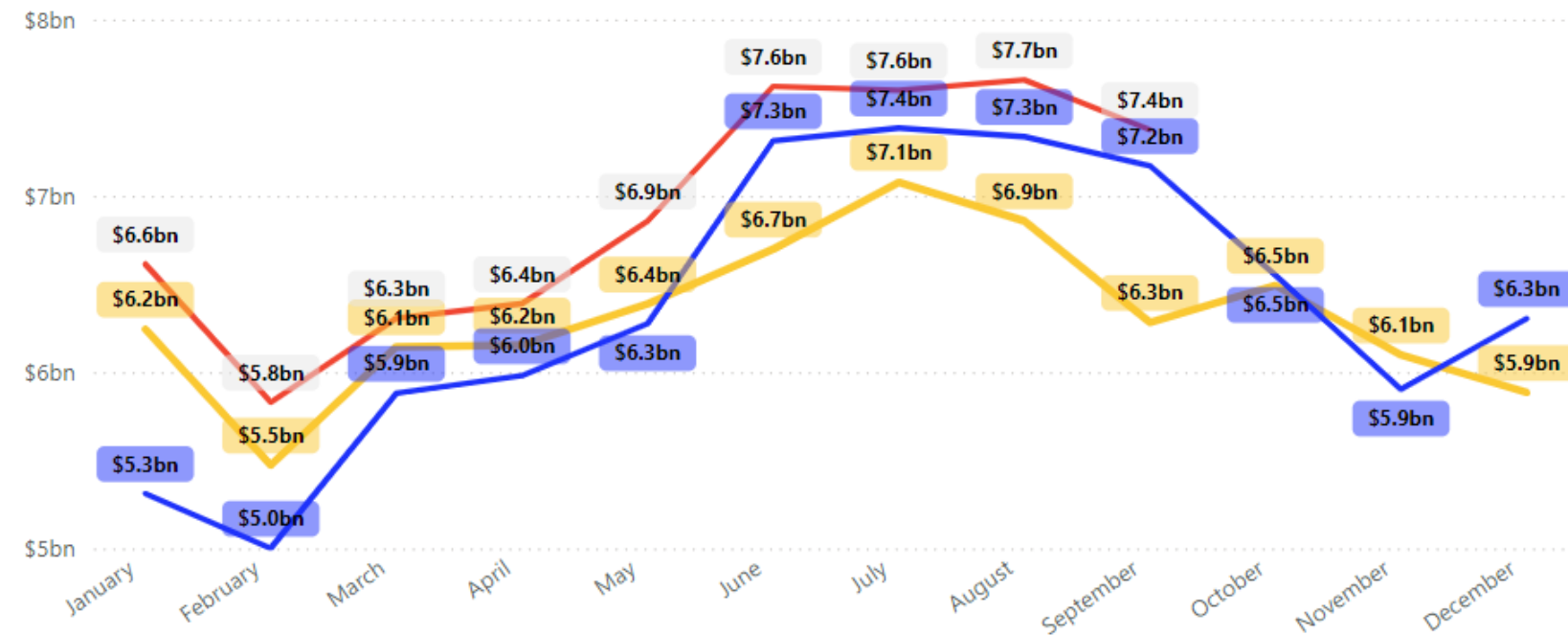
● CGO ● NON-TRANSP ● PAX ● UATP

Billing Values through SIS - Overall

USD Value (in Mil.) 2024 vs Previous Years

Overall

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	\$6,613M	\$5,312M	25%	\$6,244M	6%
February	\$5,830M	\$5,001M	17%	\$5,473M	7%
March	\$6,306M	\$5,880M	7%	\$6,144M	3%
April	\$6,388M	\$5,980M	7%	\$6,154M	4%
May	\$6,857M	\$6,275M	9%	\$6,386M	7%
June	\$7,620M	\$7,312M	4%	\$6,697M	14%
July	\$7,598M	\$7,384M	3%	\$7,076M	7%
August	\$7,657M	\$7,336M	4%	\$6,858M	12%
September	\$7,375M	\$7,171M	3%	\$6,282M	17%
YTD	\$62,244M	\$57,651M	8%	\$57,314M	9%

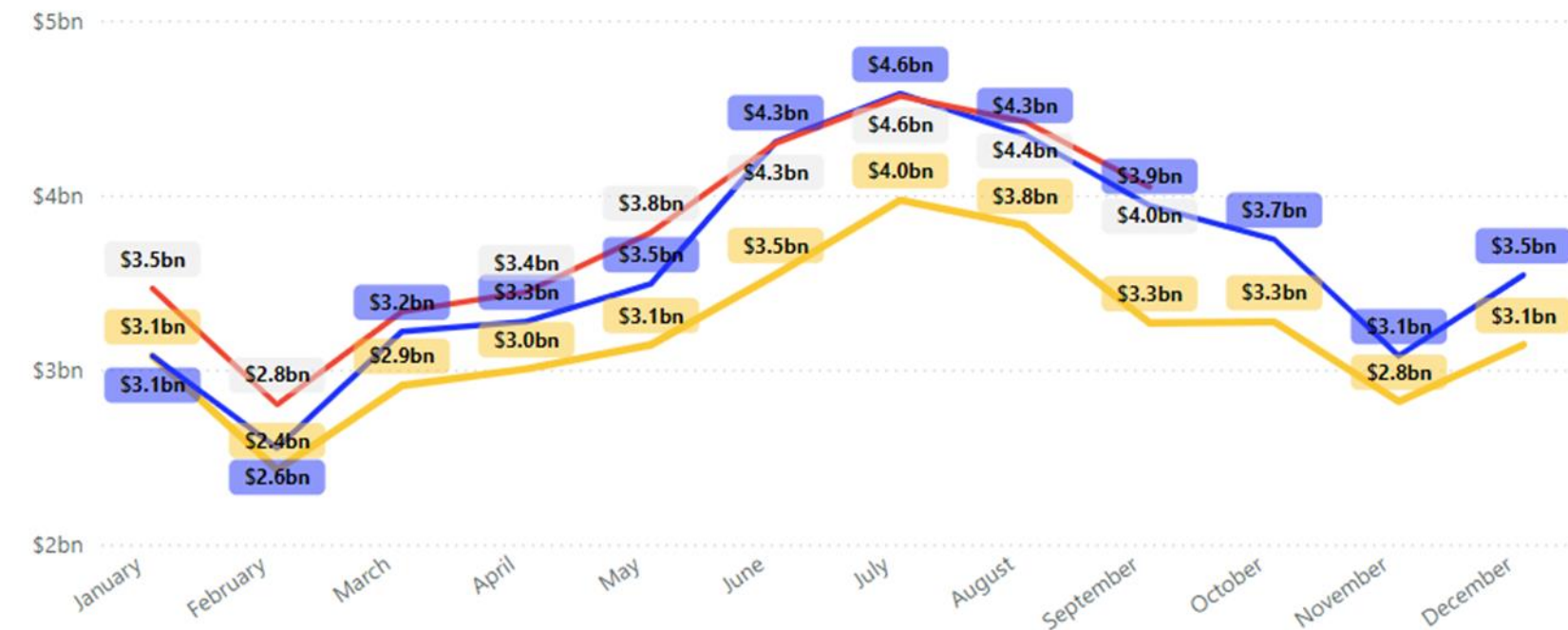


Billing Values by Billing Category - PAX

USD Value (in Mill) 2024 vs Previous Years

PAX

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	\$3,466M	\$3,080M	13%	\$3,079M	13%
February	\$2,802M	\$2,553M	10%	\$2,429M	15%
March	\$3,334M	\$3,219M	4%	\$2,911M	15%
April	\$3,446M	\$3,277M	5%	\$3,005M	15%
May	\$3,786M	\$3,492M	8%	\$3,144M	20%
June	\$4,298M	\$4,304M	-0%	\$3,545M	21%
July	\$4,567M	\$4,581M	-0%	\$3,971M	15%
August	\$4,421M	\$4,346M	2%	\$3,826M	16%
September	\$4,047M	\$3,940M	3%	\$3,269M	24%
YTD	\$34,167M	\$32,792M	4%	\$29,179M	17%

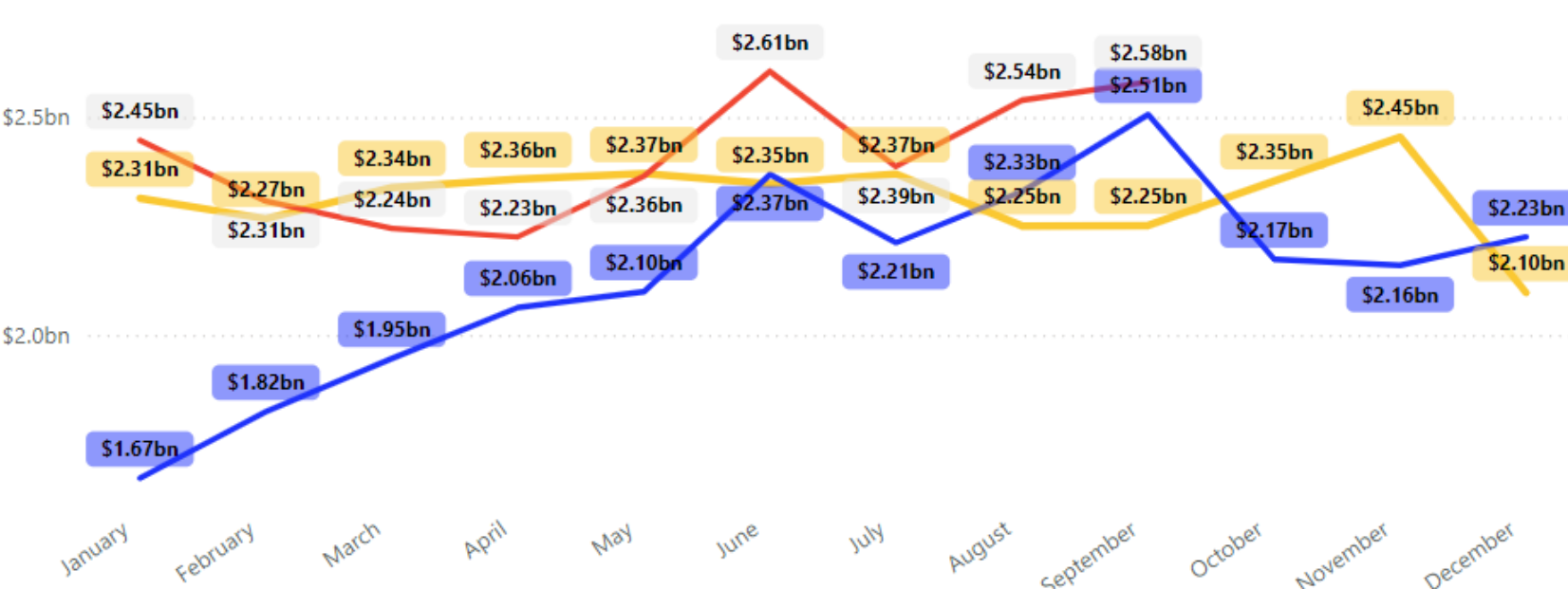


Billing Values by Billing Category - MISC

USD Value (in Mill) 2024 vs Previous Years

Non-Transp

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	\$2,447M	\$1,672M	46%	\$2,314M	6%
February	\$2,307M	\$1,825M	26%	\$2,267M	2%
March	\$2,245M	\$1,946M	15%	\$2,339M	-4%
April	\$2,226M	\$2,063M	8%	\$2,358M	-6%
May	\$2,365M	\$2,100M	13%	\$2,370M	-0%
June	\$2,605M	\$2,369M	10%	\$2,347M	11%
July	\$2,387M	\$2,212M	8%	\$2,370M	1%
August	\$2,539M	\$2,329M	9%	\$2,251M	13%
September	\$2,580M	\$2,506M	3%	\$2,252M	15%
YTD	\$21,701M	\$19,021M	14%	\$20,867M	4%

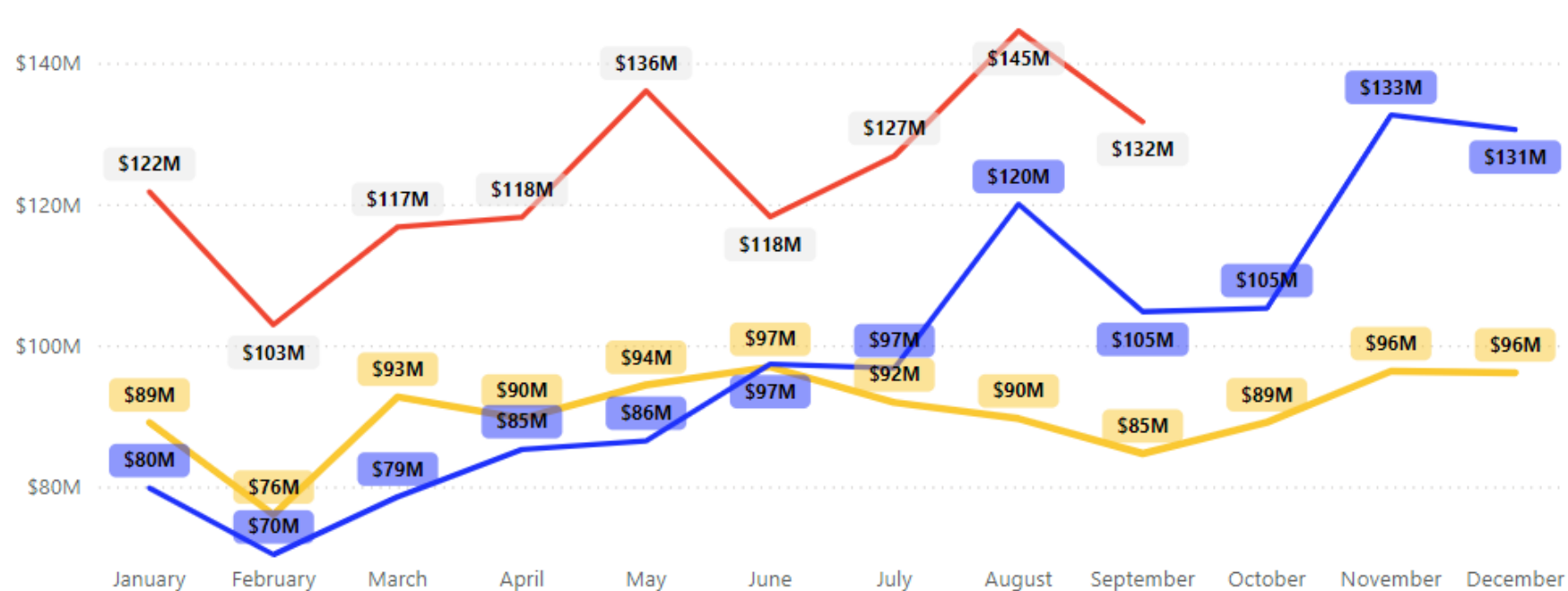


Billing Values by Billing Category - CGO

USD Value (in Mill) 2024 vs Previous Years

CGO

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	\$122M	\$80M	53%	\$89M	37%
February	\$103M	\$70M	46%	\$76M	35%
March	\$117M	\$79M	49%	\$93M	26%
April	\$118M	\$85M	39%	\$90M	32%
May	\$136M	\$86M	57%	\$94M	44%
June	\$118M	\$97M	21%	\$97M	22%
July	\$127M	\$97M	31%	\$92M	38%
August	\$145M	\$120M	20%	\$90M	61%
September	\$132M	\$105M	26%	\$85M	56%
YTD	\$1,117M	\$819M	36%	\$805M	39%

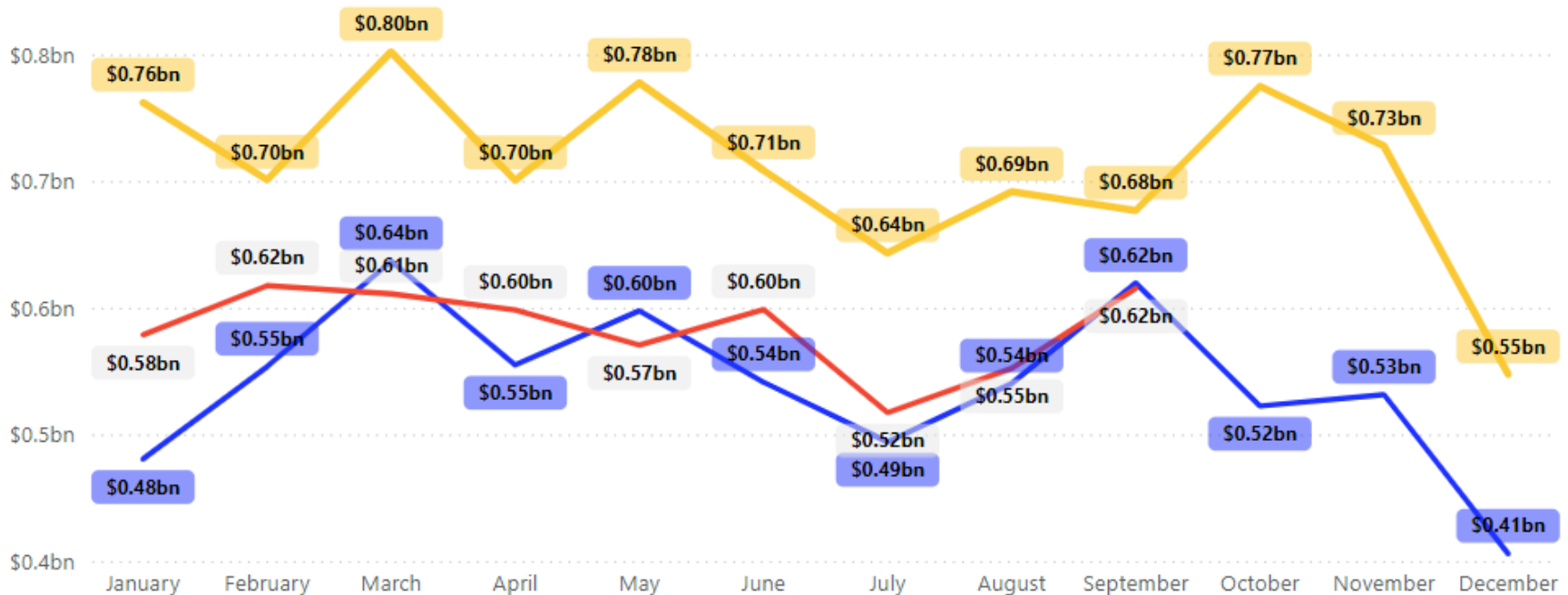


Billing Values by Billing Category - UATP

USD Value (in Mill) 2024 vs Previous Years

UATP

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	\$579M	\$481M	20%	\$762M	-24%
February	\$617M	\$554M	12%	\$701M	-12%
March	\$611M	\$637M	-4%	\$802M	-24%
April	\$598M	\$555M	8%	\$701M	-15%
May	\$570M	\$598M	-5%	\$777M	-27%
June	\$599M	\$541M	11%	\$708M	-16%
July	\$517M	\$494M	5%	\$643M	-20%
August	\$552M	\$540M	2%	\$691M	-20%
September	\$615M	\$620M	-1%	\$677M	-9%
YTD	\$5,259M	\$5,018M	5%	\$6,463M	-19%

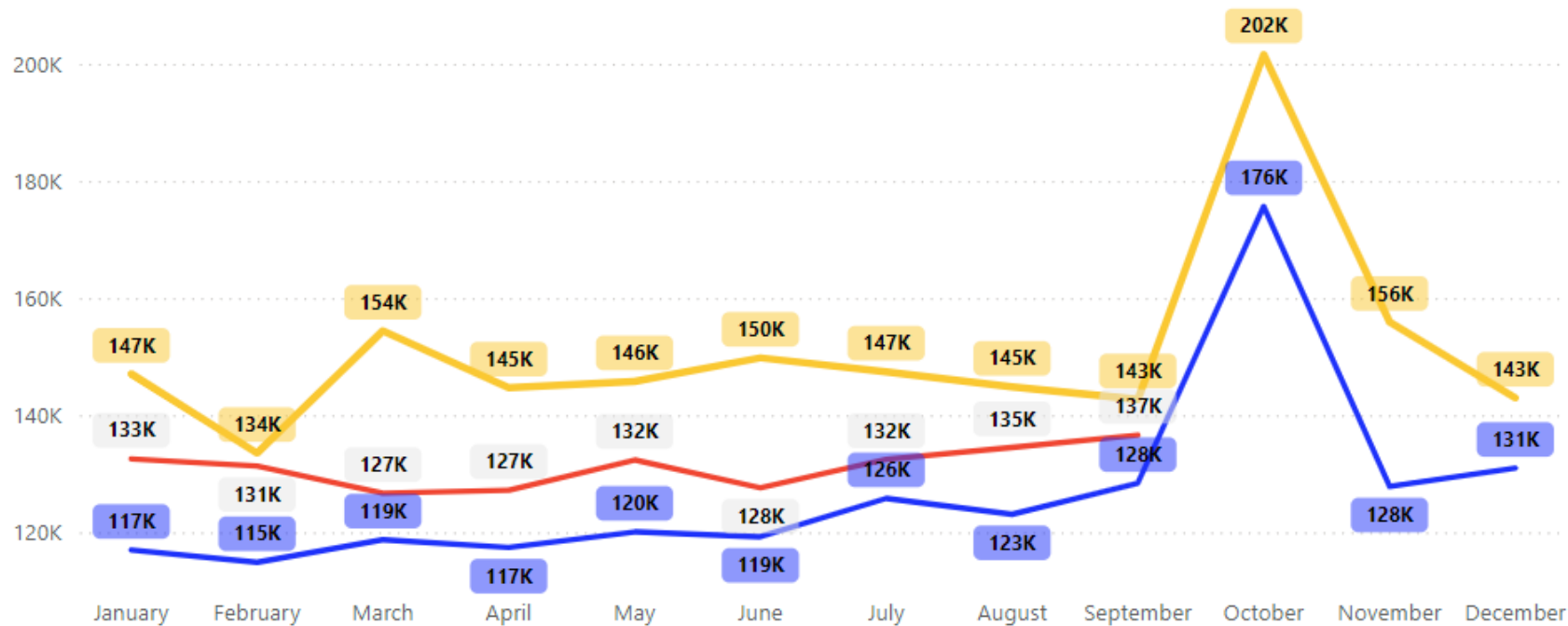


Number of Invoices through SIS - Overall

2024 vs Previous Years

Overall

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	132,555	116,981	13%	147,046	-10%
February	131,327	114,877	14%	133,534	-2%
March	126,691	118,749	7%	154,408	-18%
April	127,189	117,397	8%	144,703	-12%
May	132,355	120,078	10%	145,770	-9%
June	127,609	119,242	7%	149,794	-15%
July	132,469	125,794	5%	147,428	-10%
August	134,500	123,087	9%	144,832	-7%
September	136,619	128,400	6%	142,687	-4%
YTD	1,181,314	1,084,605	9%	1,310,202	-10%

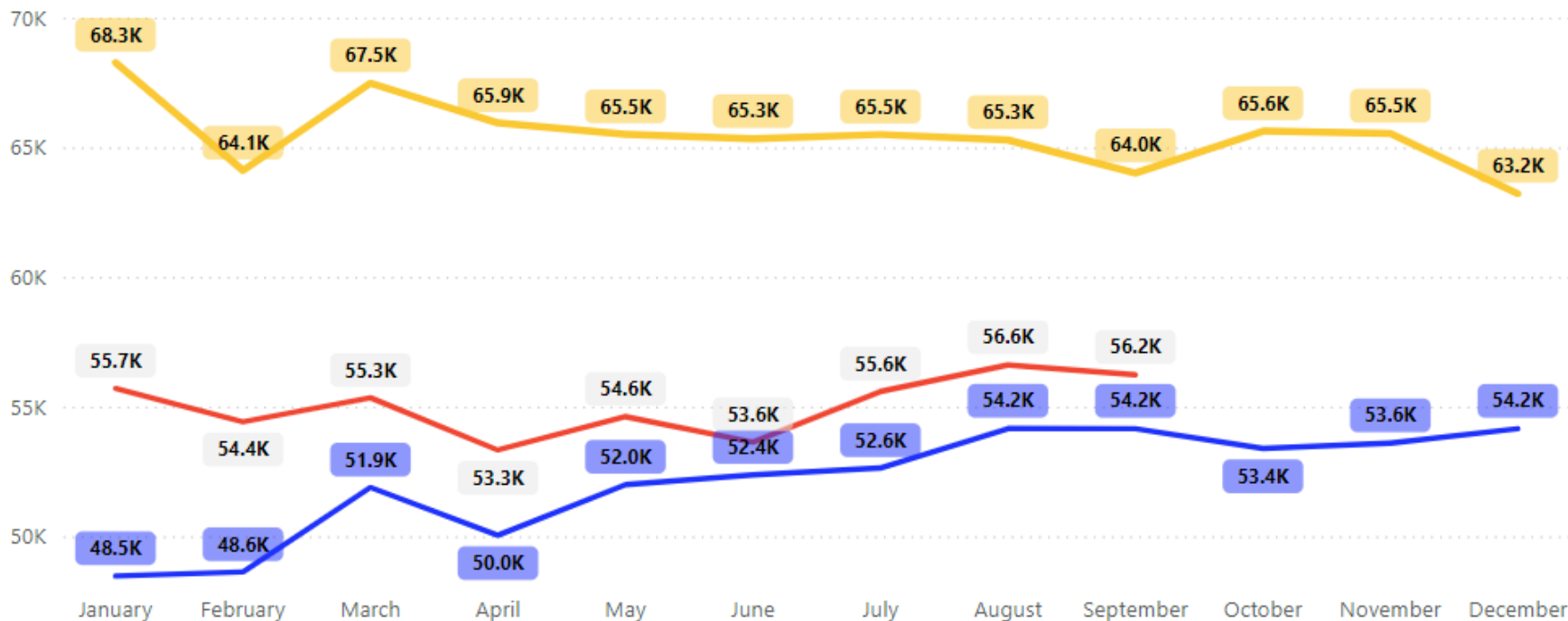


Number of Invoices through SIS - PAX

2024 vs Previous Years

PAX

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	55,702	48,467	15%	68,268	-18%
February	54,421	48,623	12%	64,105	-15%
March	55,340	51,886	7%	67,478	-18%
April	53,328	50,039	7%	65,936	-19%
May	54,614	51,994	5%	65,508	-17%
June	53,631	52,372	2%	65,325	-18%
July	55,587	52,635	6%	65,495	-15%
August	56,606	54,155	5%	65,282	-13%
September	56,230	54,152	4%	64,004	-12%
YTD	495,459	464,323	7%	591,401	-16%

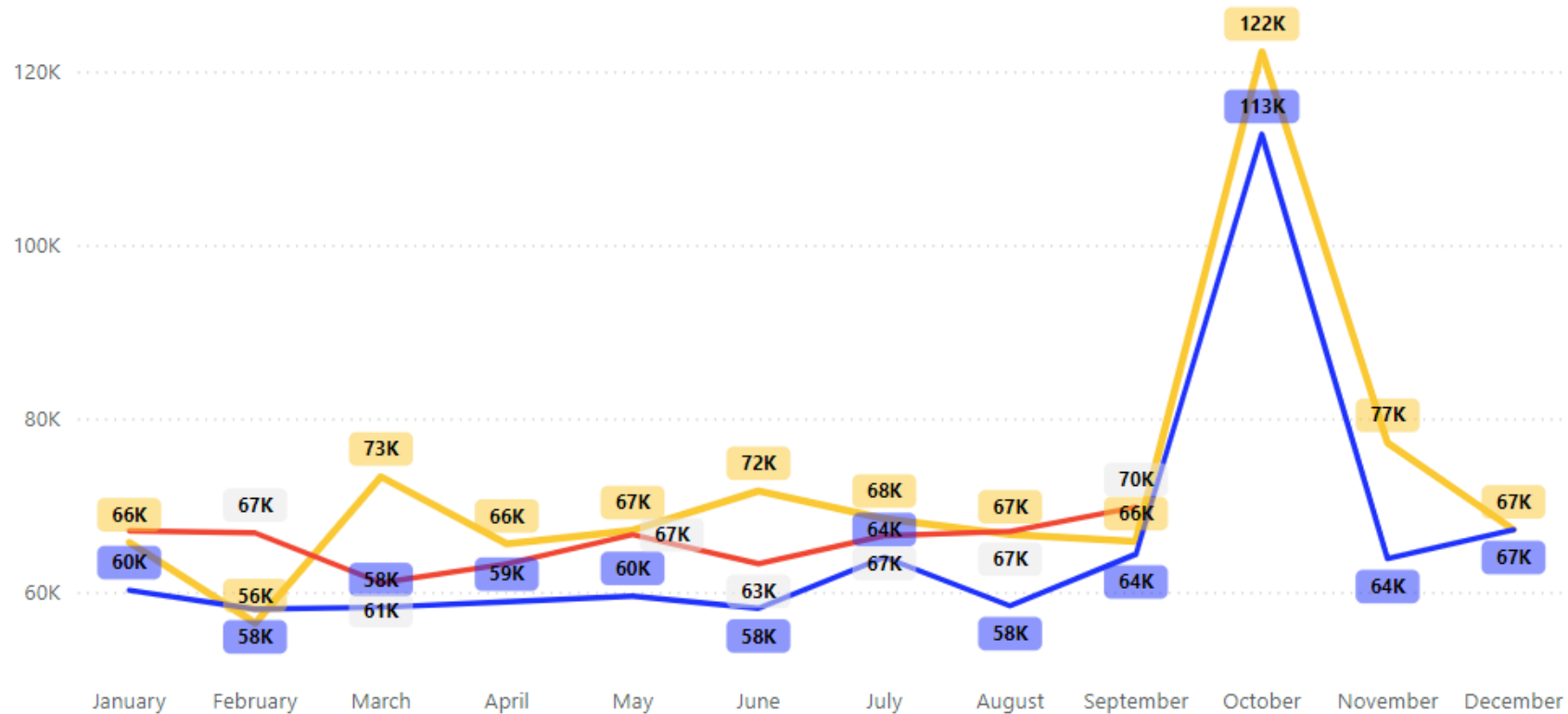


Number of Invoices through SIS - MISC

2024 vs Previous Years

Non-Transp

Year ● 2019 ● 2023 ● 2024



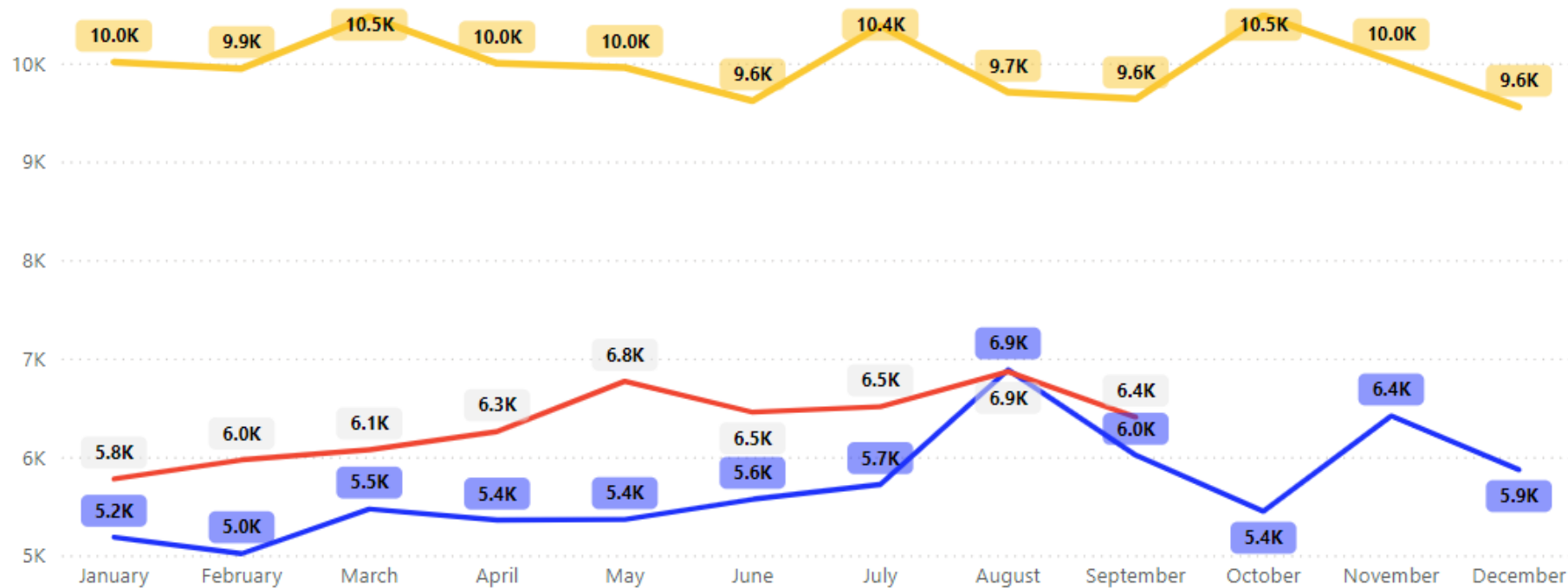
Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	67,062	60,216	11%	65,725	2%
February	66,825	58,038	15%	56,417	18%
March	61,087	58,265	5%	73,307	-17%
April	63,270	58,885	7%	65,590	-4%
May	66,609	59,547	12%	67,128	-1%
June	63,283	58,143	9%	71,663	-12%
July	66,512	64,030	4%	68,462	-3%
August	66,999	58,415	15%	66,636	1%
September	69,789	64,371	8%	65,857	6%
YTD	591,436	539,910	10%	600,785	-2%

Number of Invoices through SIS - CGO

2024 vs Previous Years

CGO

Year ● 2019 ● 2023 ● 2024

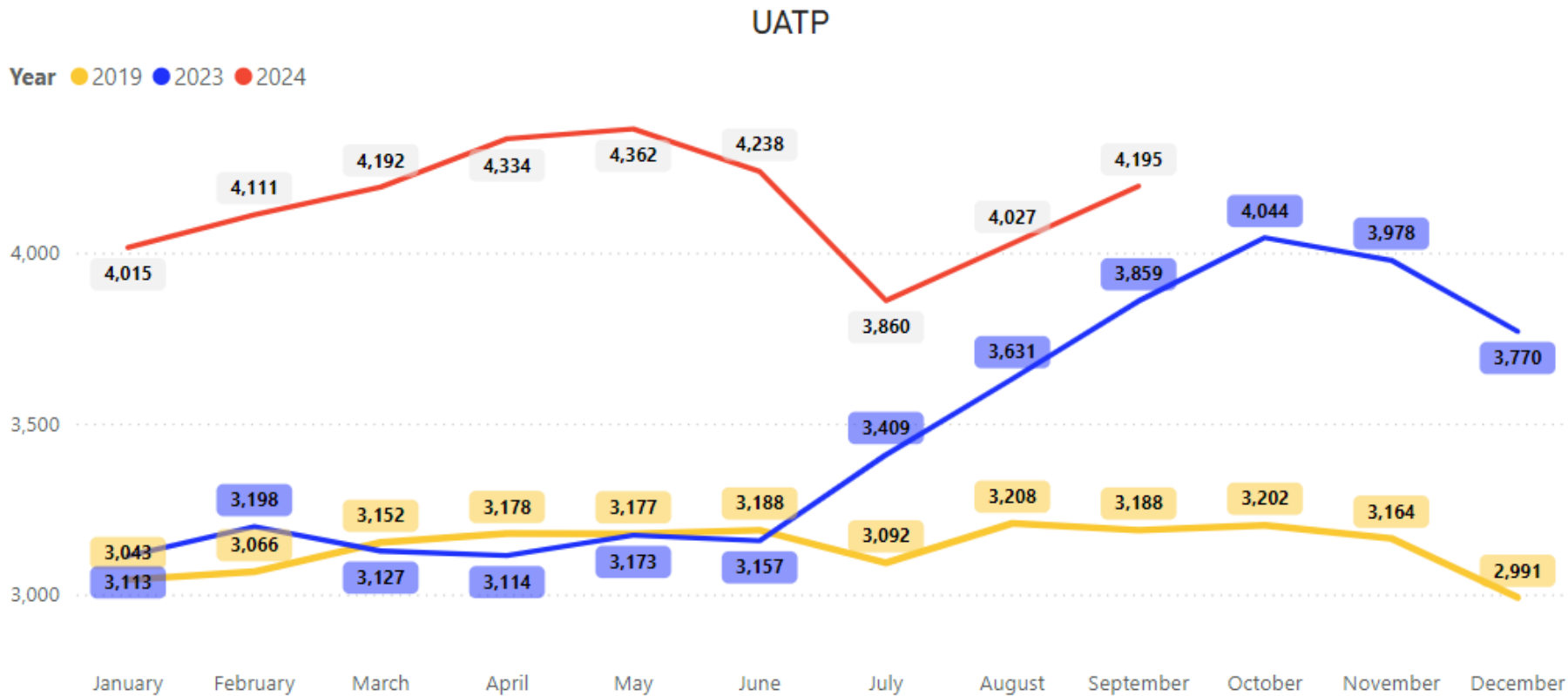


Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	5,776	5,185	11%	10,010	-42%
February	5,970	5,018	19%	9,946	-40%
March	6,072	5,471	11%	10,471	-42%
April	6,257	5,359	17%	9,999	-37%
May	6,770	5,364	26%	9,957	-32%
June	6,457	5,570	16%	9,618	-33%
July	6,510	5,720	14%	10,379	-37%
August	6,868	6,886	-0%	9,706	-29%
September	6,405	6,018	6%	9,638	-34%
YTD	57,085	50,591	13%	89,724	-36%



Number of Invoices through SIS - UATP

2024 vs Previous Years



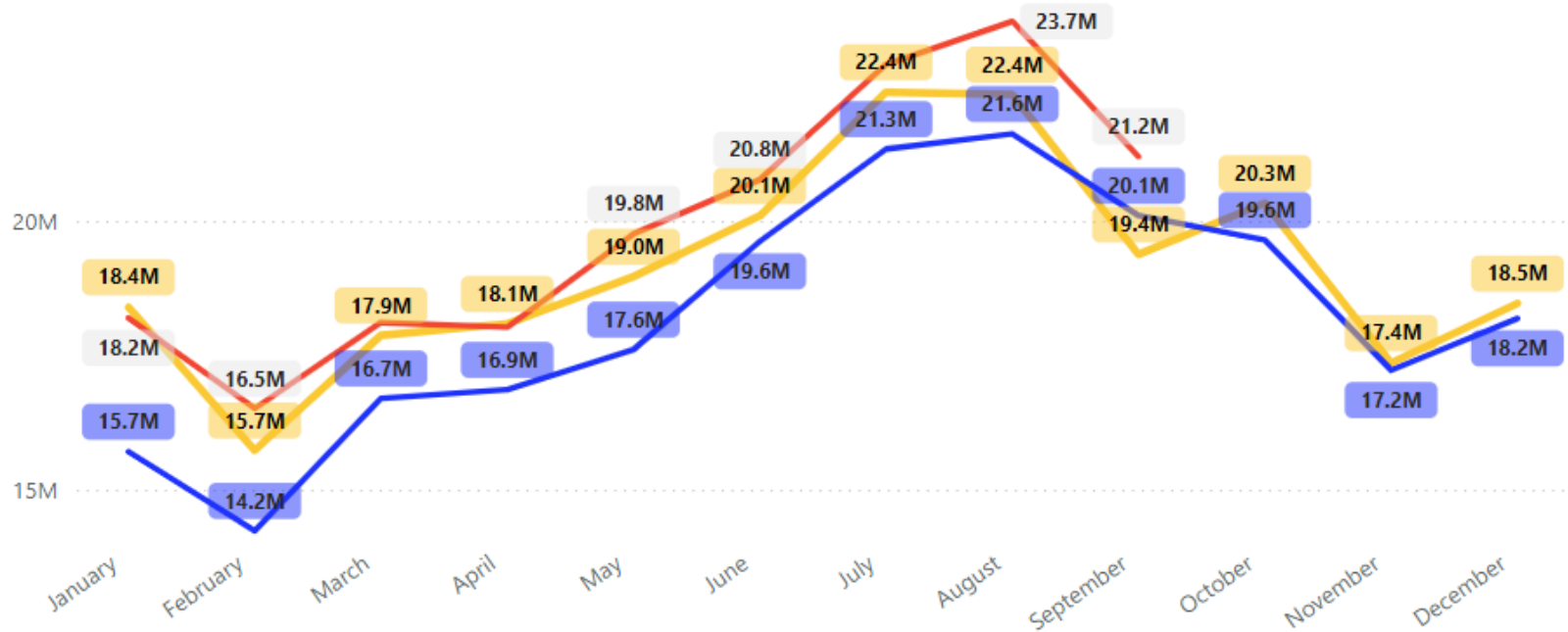
Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	4,015	3,113	29%	3,043	32%
February	4,111	3,198	29%	3,066	34%
March	4,192	3,127	34%	3,152	33%
April	4,334	3,114	39%	3,178	36%
May	4,362	3,173	37%	3,177	37%
June	4,238	3,157	34%	3,188	33%
July	3,860	3,409	13%	3,092	25%
August	4,027	3,631	11%	3,208	26%
September	4,195	3,859	9%	3,188	32%
YTD	37,334	29,781	25%	28,292	32%

Count of Transactions through SIS – Overall

2024 vs Previous Years

Overall

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	18,195,107	15,710,394	16%	18,398,860	-1%
February	16,512,082	14,236,892	16%	15,732,571	5%
March	18,110,469	16,700,729	8%	17,874,578	1%
April	18,025,506	16,861,652	7%	18,088,355	-0%
May	19,763,572	17,610,410	12%	18,964,964	4%
June	20,768,964	19,618,813	6%	20,095,119	3%
July	22,912,005	21,340,303	7%	22,398,328	2%
August	23,714,416	21,622,770	10%	22,354,356	6%
September	21,201,290	20,099,211	5%	19,381,870	9%
YTD	179,203,411	163,801,174	9%	173,289,001	3%

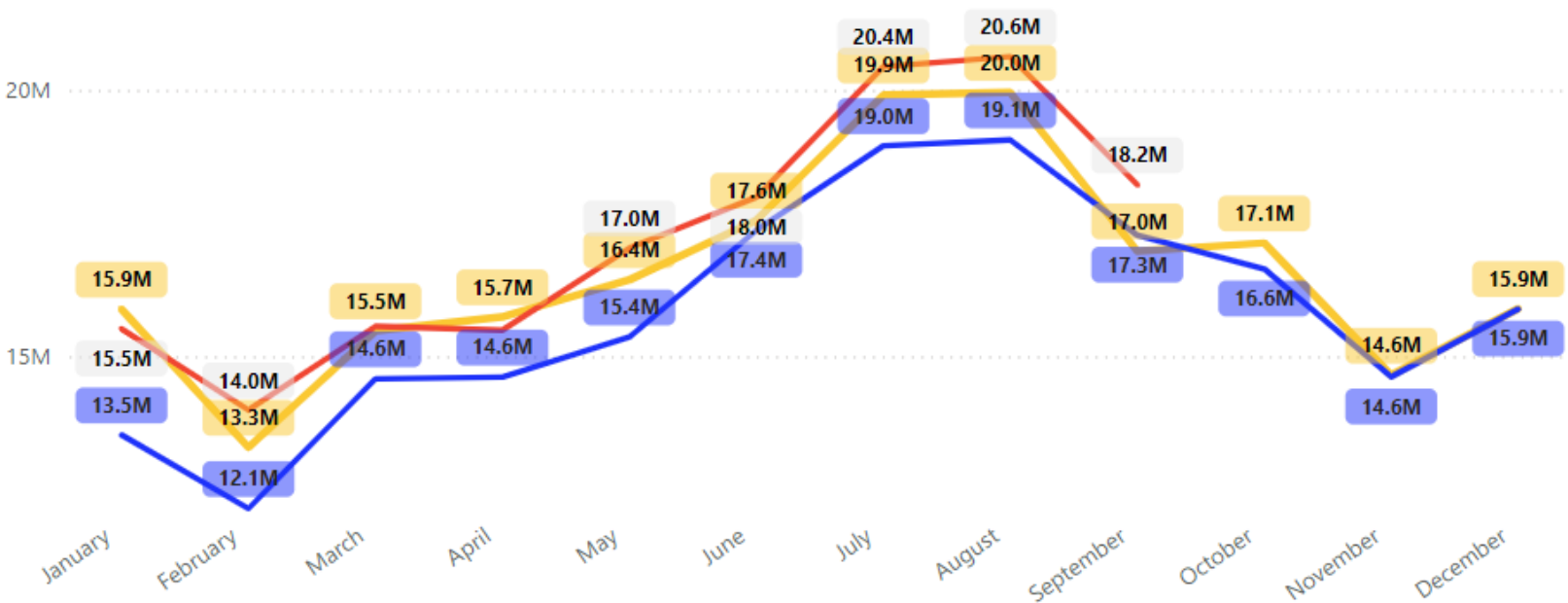


Count of Transactions through SIS - PAX

2024 vs Previous Years

PAX

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	15,516,271	13,524,790	15%	15,885,584	-2%
February	13,992,146	12,142,192	15%	13,292,919	5%
March	15,563,719	14,579,383	7%	15,480,622	1%
April	15,491,220	14,610,996	6%	15,741,890	-2%
May	17,033,333	15,363,987	11%	16,438,281	4%
June	17,987,620	17,370,118	4%	17,556,111	2%
July	20,442,373	18,954,541	8%	19,907,000	3%
August	20,626,825	19,063,722	8%	19,955,874	3%
September	18,222,134	17,276,758	5%	16,980,483	7%
YTD	154,875,641	142,886,487	8%	151,238,764	2%

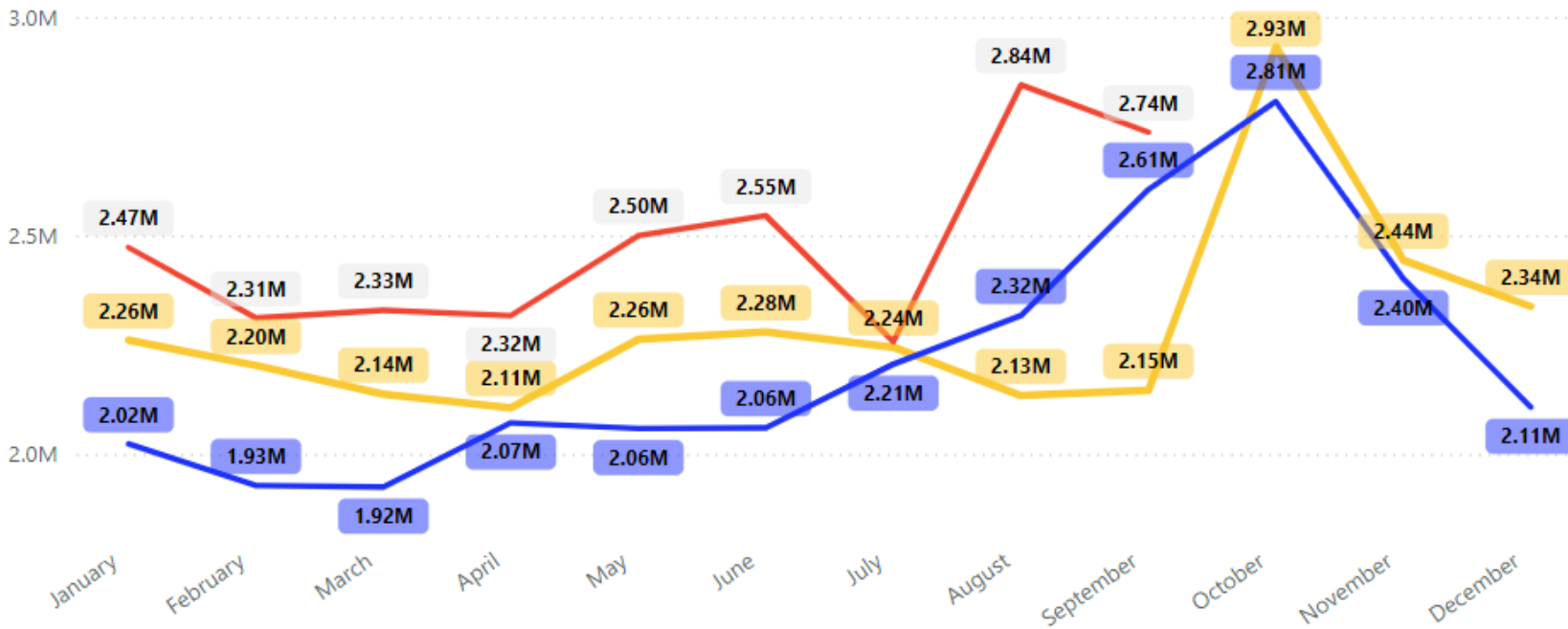


Count of Transactions through SIS -MISC

2024 vs Previous Years

Non-Transp

Year ● 2019 ● 2023 ● 2024



Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	2,472,831	2,023,382	22%	2,260,924	9%
February	2,311,534	1,928,188	20%	2,202,829	5%
March	2,329,034	1,924,753	21%	2,136,956	9%
April	2,316,785	2,071,486	12%	2,106,279	10%
May	2,499,833	2,058,750	21%	2,263,097	10%
June	2,545,596	2,060,425	24%	2,279,343	12%
July	2,256,856	2,206,037	2%	2,244,751	1%
August	2,844,728	2,316,941	23%	2,133,963	33%
September	2,736,416	2,605,674	5%	2,145,722	28%
YTD	22,313,613	19,195,636	16%	19,773,864	13%

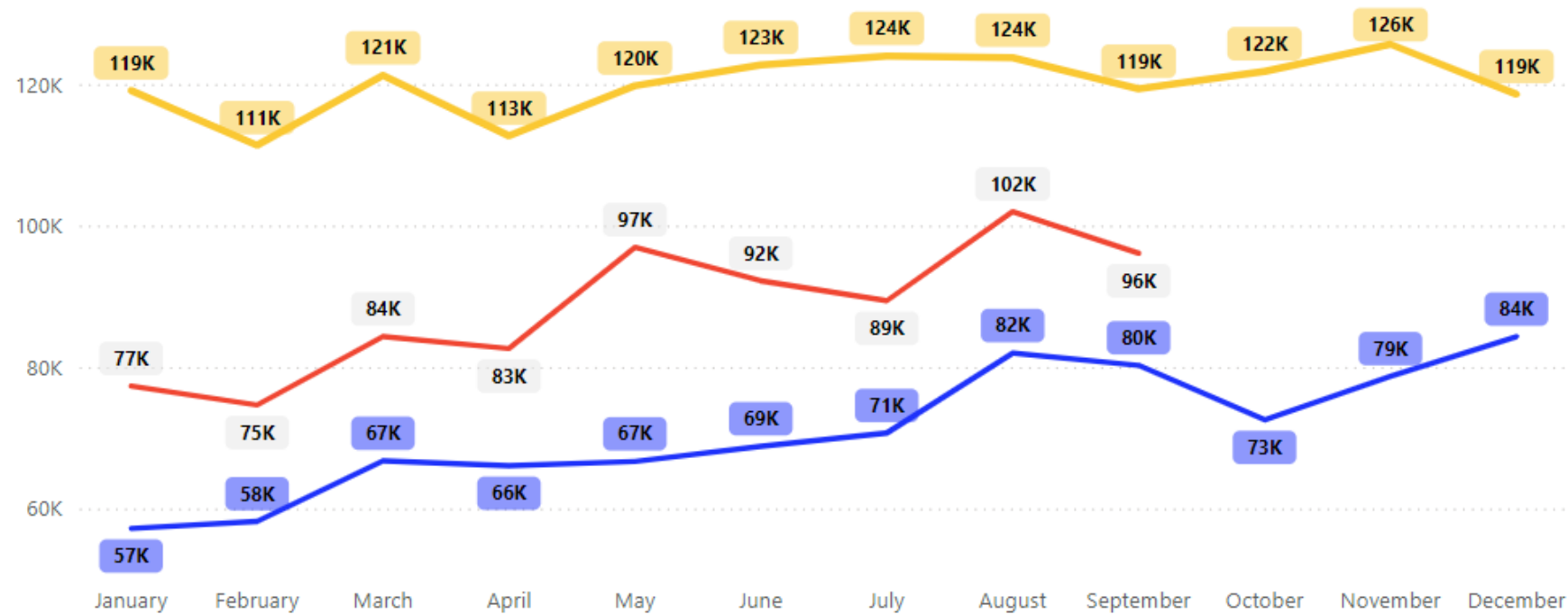


Count of Transactions through SIS - CGO

2024 vs Previous Years

CGO

Year ● 2019 ● 2023 ● 2024



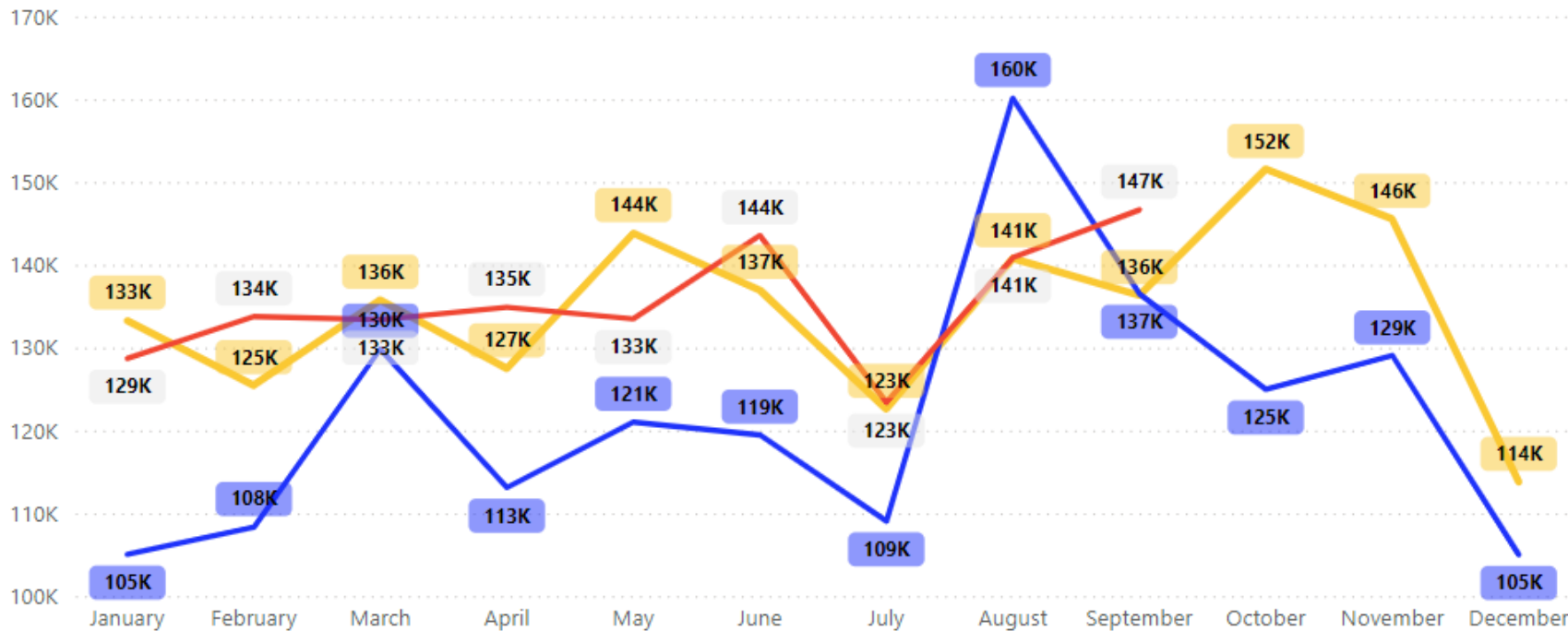
Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	77,323	57,195	35%	119,099	-35%
February	74,650	58,194	28%	111,375	-33%
March	84,326	66,746	26%	121,239	-30%
April	82,629	66,065	25%	112,711	-27%
May	96,937	66,663	45%	119,783	-19%
June	92,199	68,803	34%	122,713	-25%
July	89,398	70,676	26%	123,992	-28%
August	101,992	81,977	24%	123,741	-18%
September	96,100	80,250	20%	119,350	-19%
YTD	795,554	616,569	29%	1,074,003	-26%

Count of Transactions through SIS-UATP

2024 vs Previous Years

UATP

Year ● 2019 ● 2023 ● 2024

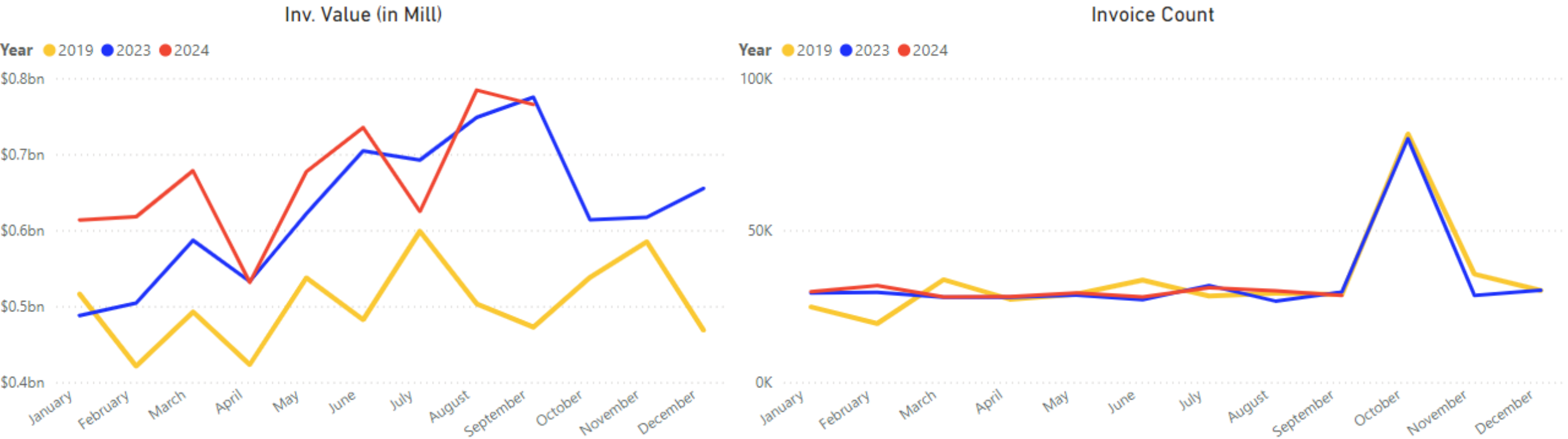


Month	2024	2023	2024 vs 2023	2019	2024 vs 2019
January	128,682	105,027	23%	133,253	-3%
February	133,752	108,318	23%	125,448	7%
March	133,390	129,847	3%	135,761	-2%
April	134,872	113,105	19%	127,475	6%
May	133,469	121,010	10%	143,803	-7%
June	143,549	119,467	20%	136,952	5%
July	123,378	109,049	13%	122,585	1%
August	140,871	160,130	-12%	140,778	0%
September	146,640	136,529	7%	136,315	8%
YTD	1,218,603	1,102,482	11%	1,202,370	1%

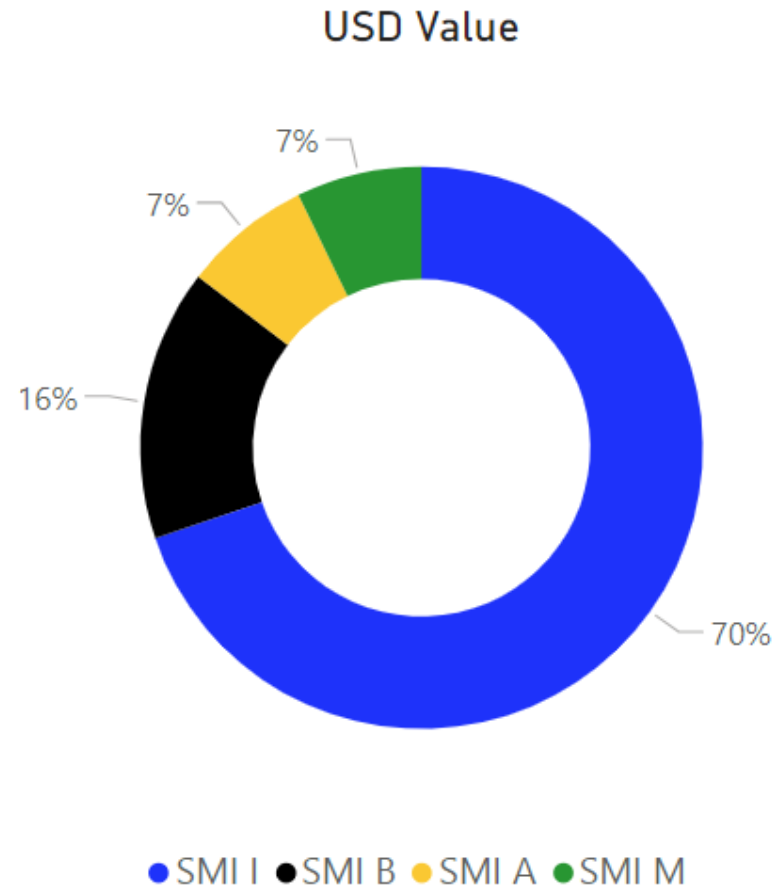


MISC/Non-Transp. Bilateral Invoices

2024 vs Previous Years



SIMs in total SIS throughput - YTD



- **SMI - I:** Settlement through the ICH using the RAM rules.
- **SMI - M:** Inter clearance settlement of a billing from an ACH member to an ICH member using RAM rules. It could also be a billing from an ACH member to another ACH member using RAM rules.
- **SMI - A:** Settlement through the ACH using ACH rules.
- **SMI - B:** Bilateral settlement

Governance - General

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- **Who can vote for SIS SG Members?**

Any company that has signed the ISPA

- **Who can vote for changes to the service or to the Participation Agreement?**

Company signatories of ISPA that are submitting and receiving invoices through the service

- **What happens to system changes that have been passed by a vote?**

They go to the SIS SG for prioritization, and confirmation on funding availability once IATA has determined the implementation cost

Governance - General

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GENERAL MEETING

- **Will all voted changes be implemented?**
 - We seek to implement as many as possible. If they are too difficult or expensive to implement, they may be de-prioritized by the SIS SG.
 - ABS WG items / interline billing rules changes that affects SIS – mandatory to be implemented in next major release as they represent changes to the billing rules.
- 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 2024

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- SOC 2 Type II Certification – 6th Feb – 24
 - For 2023 full operational year - **No exceptions** noted as a result of the external audit testing for more than 160 documented controls
 - Audit opinion states that the description of the system of controls as designed and implemented is fairly stated, the system is fit-for-purpose, and operated effectively during the period under review
- SIS e-Invoicing Compliance
- New XLS to XML converter for SIS Cargo billings
- SIS Bilateral invoices Optional Settlement through industry clearing houses - SMI B to ICH & ACH – Go Live 8th May 2024
- Customer Satisfaction Survey
- SIS DR – Disaster Recovery plan - Planned Switchover Activity
 - Run alternatively from Primary to Secondary (disaster recovery - DR) Site
 - Successfully performed on 20th July 2024, with 3h 40 min downtime, as planned

2024 Budget and Forecast

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- SIS service is run on a full cost-recovery basis with prices set so as to recover the budgeted costs
- As per ISPA (SIS Participation Agreement), the surplus/deficit amounts will be shared between all ISPA participants proportionally to the total paid in the relevant year
 - For 2023 SIS recorded a Surplus of 593K USD
 - Credit notes issued in P4 July 2024 to 488 SIS participants – ISPA signatories
- Volumes continue to recover in 2024
- As a result of 2024, activity, based on latest forecast, we estimate an underlying Surplus of approx. 550K USD
 - This is planned to be invested in the system enhancements during the 2024 year
- SIS SG and IATA will continue to monitor the evolution of the situation closely

Thank you

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SR4-SIS e-Invoicing Compliance and Tax Reporting Updates

Yuli Thompson

Area Manager Southeast Asia, IATA

Kirk Pereira

Head Standardization e-Invoicing, IATA

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Global e-Invoicing mandates continue

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Key facts about Belgium's proposed e-invoicing obligation

On 29 September 2023, the Belgian Council of Ministers adopted a preliminary draft law aiming to introduce mandatory B2B e-invoicing in Belgium. The approval by the Council of Ministers is a first but an important step in the legislative process.

Although nothing is set in stone just yet, it is very likely that the forthcoming mandatory e-invoicing obligation will closely resemble the current legislative proposal. If approved by the Belgian parliament, the B2B e-invoicing

Home • Insights • 2024 insights • InvoiceNow and the e-invoicing requirements in Singapore

GST

InvoiceNow and the e-invoicing requirements in Singapore

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UK to launch a consultation on e-invoicing



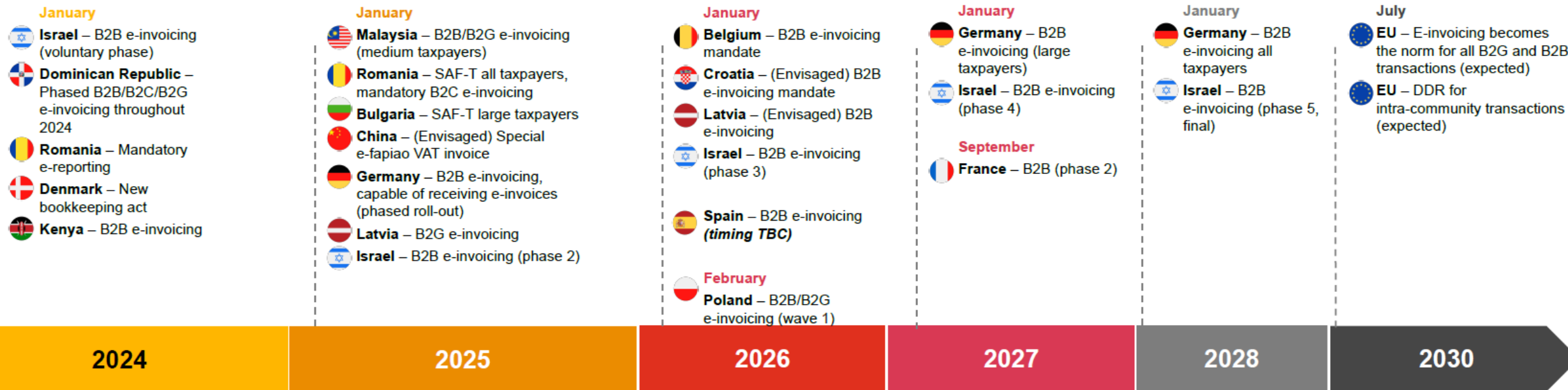
Local contact
EY Global

23 Sep 2024

- The United Kingdom (UK) government has announced a package of reforms aimed at delivering on the agenda of the new government.¹
- The government has indicated that it would like to increase the use of electronic invoicing (e-invoicing) and will launch a consultation on this topic.



EU and non-EU watchlist* - Future obligations



- May**
Israel – Start phased roll-out B2B e-invoicing (phased rollout, phase 1)
- July**
Romania – B2B e-invoicing
- August**
Malaysia – B2B/B2G e-invoicing (large taxpayers)

- May**
Dominican republic – B2B/B2G/B2C e-invoicing (medium taxpayers)
- July**
Malaysia – B2B/B2G e-invoicing (all other taxpayers)
- November**
Singapore – B2B e-invoicing for newly incorporated companies voluntarily registered for GST

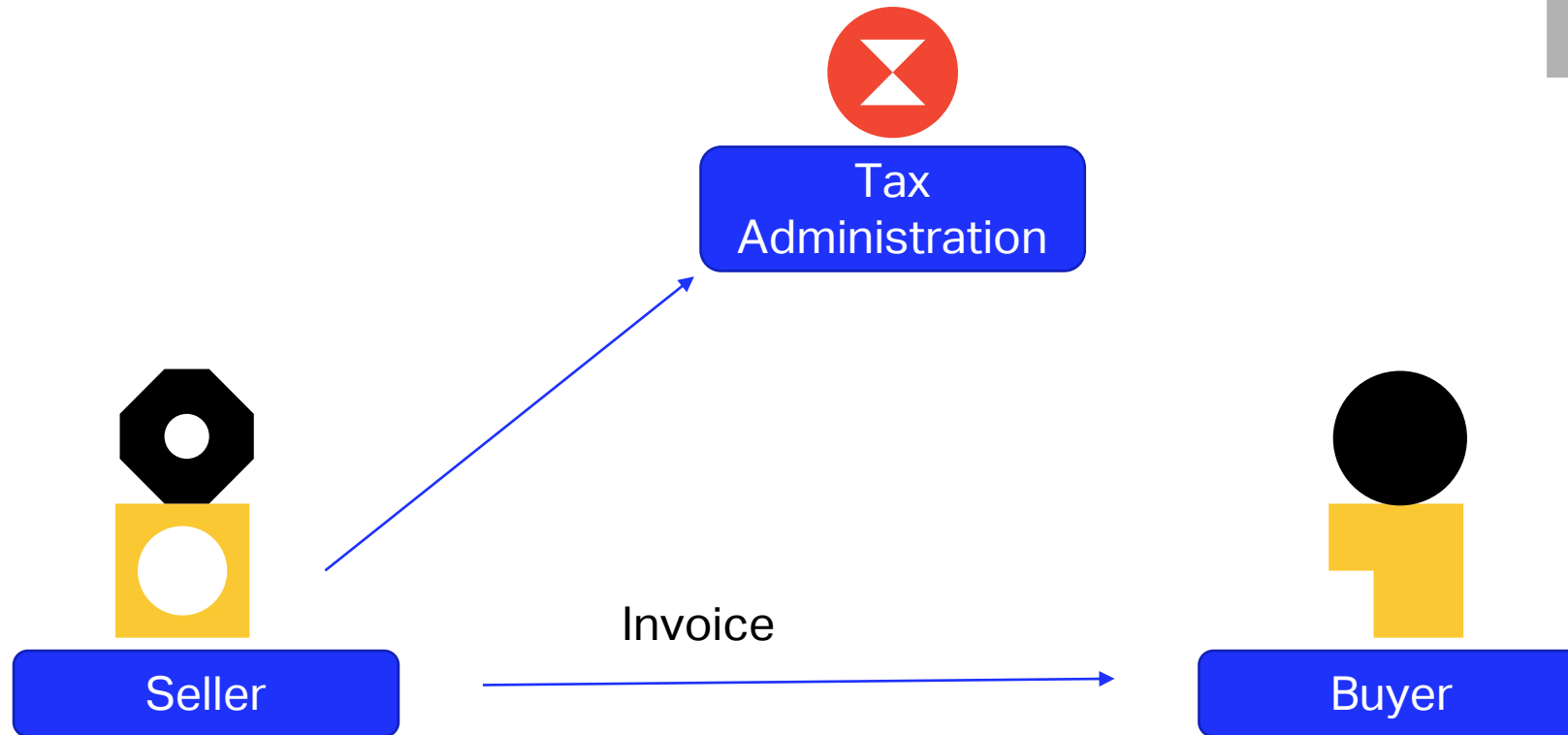
- March**
Poland – SAF-T file for CIT and Fixed Assets
- April**
Poland – B2B/B2G e-invoicing (wave 2)
- April**
Singapore – B2B e-invoicing for all new voluntary GST-registrants
- May**
Dominican republic – B2B/B2G/B2C e-invoicing (medium taxpayers)
- June**
Slovenia – B2B e-invoicing & RTR
- July**
UAE – B2B/B2G e-invoicing (envisaged)
- September**
France – B2B (phase 1)

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

* This overview is purely indicative, non-exhaustive and subject to change. PwC – October 2024
To monitor your e-invoicing obligations - check out PwC's Electronic Compliance Radar ([link](#))

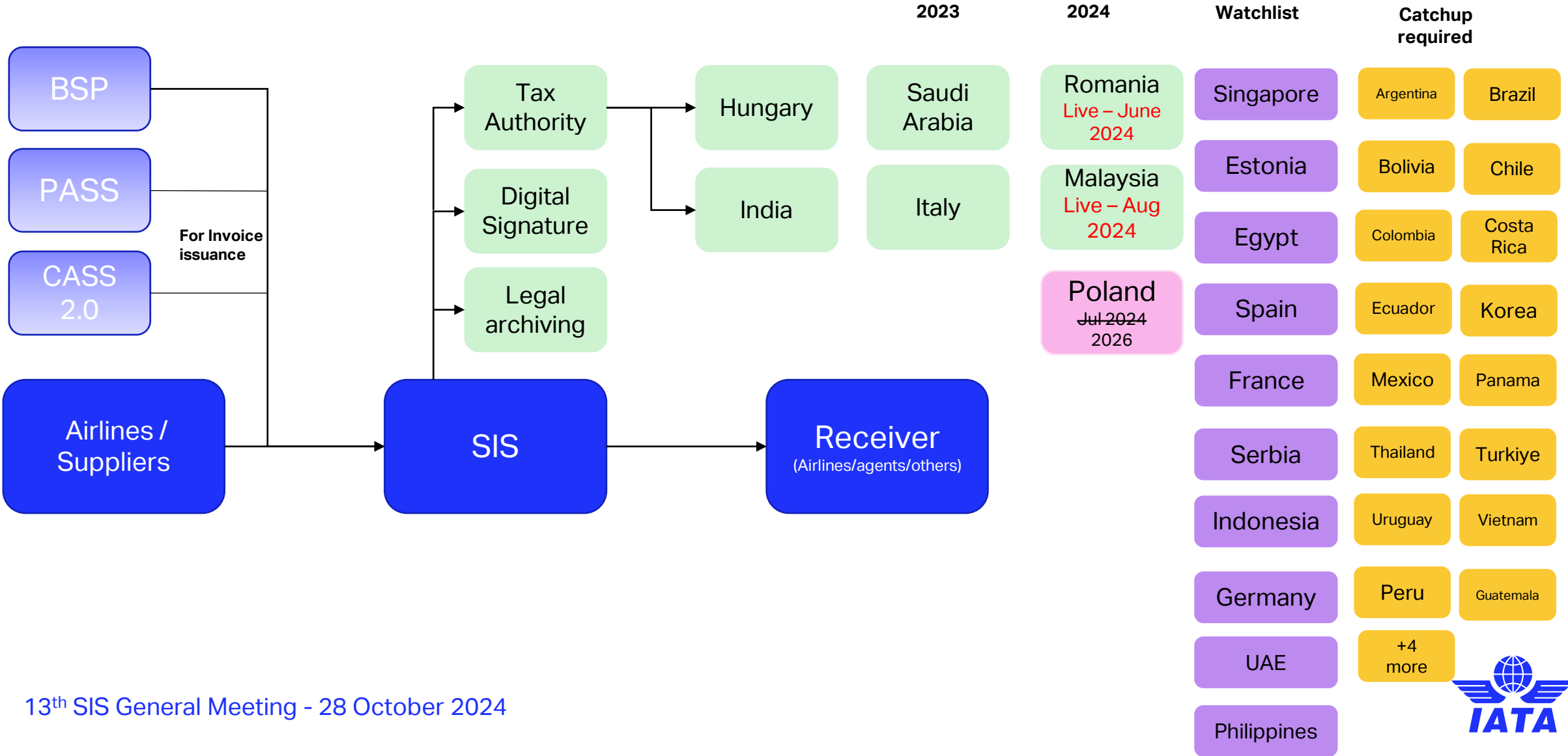
Invoicing as we used to know it

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Could be paper, PDF or e-
Invoice and could have
certain mandatory
fields/digital signature /
archiving requirements

SIS e-Invoicing roadmap on country integration



SIS Compliance – Countries Not Needing Integration

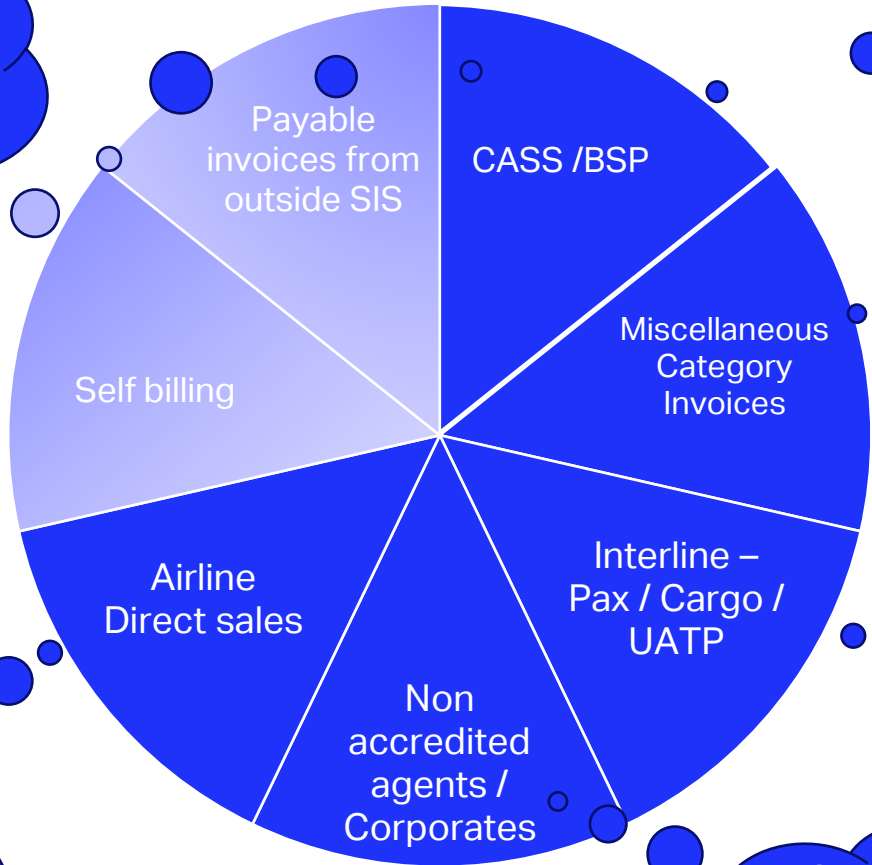
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Austria	Australia	Belgium	Bulgaria	Canada	Croatia
Cyprus	Czech Republic	Denmark	Estonia	Finland	France
Germany	Greece	Hong Kong	Hungary	Iceland	Ireland
Japan	Latvia	Lithuania	Luxembourg	Malta	Netherlands
New Zealand	Norway	Oman	Poland	Qatar	Singapore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

SIS journey with e-Reporting

BSP (Airline invoices) via SIS to travel agents in August 2024 for Malaysia

Hungary Real Time reporting for Airline CASS invoices via SIS in 2018



India e-Invoicing in 2020, now expanded to 6 countries

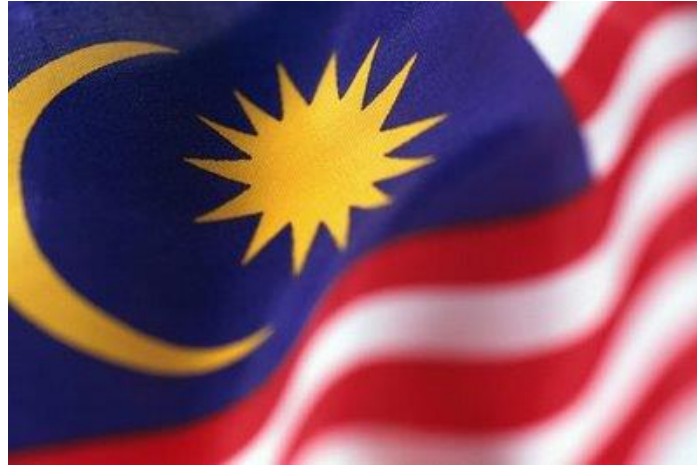
New requests.

QR codes for Portugal in 2021 and now Malaysia e-Invoicing in 2024

Simplified Invoice Format December 2024

Onboarding them as Invoice receivers



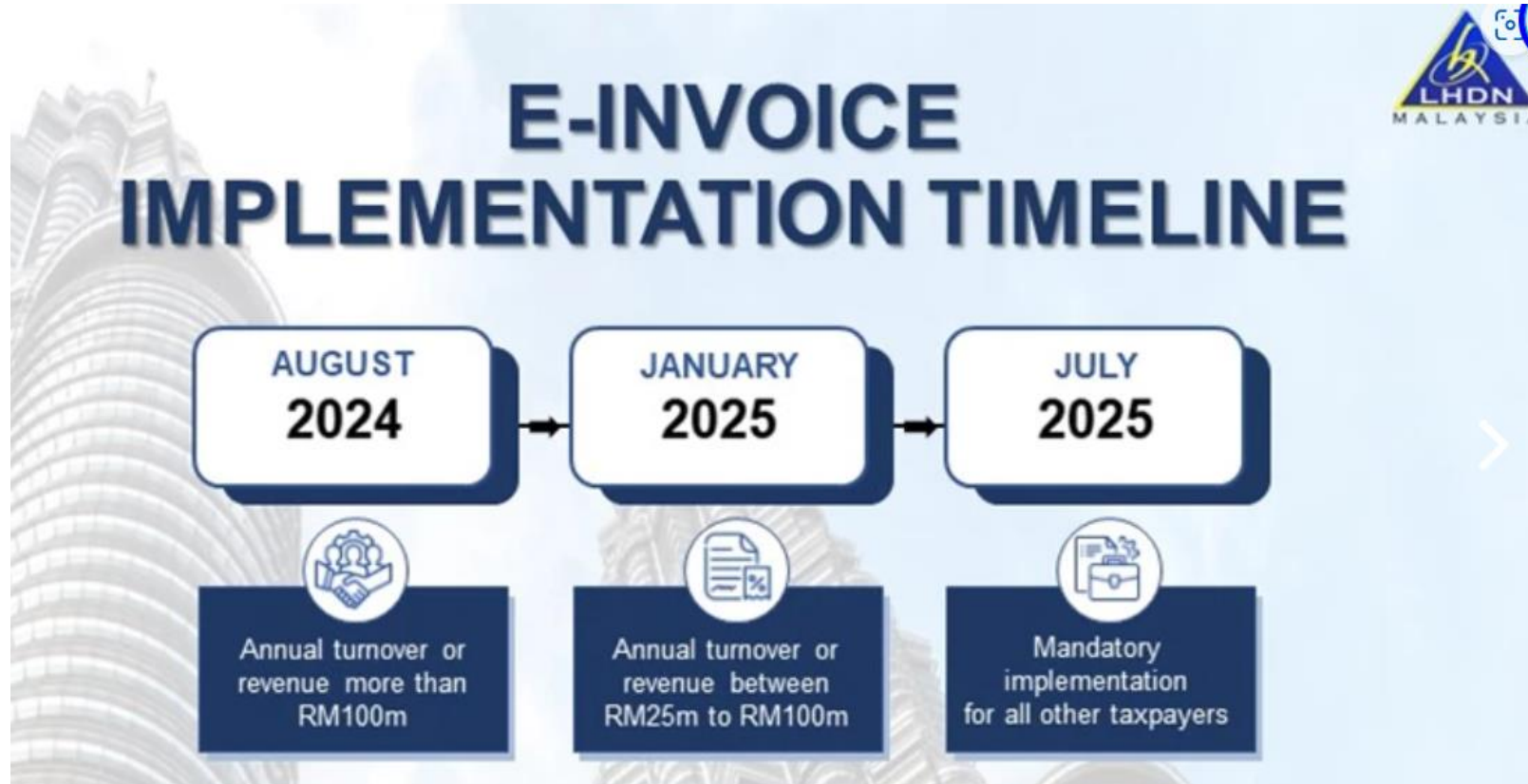


Malaysia E-Invoice Implementation

Requirements
Areas of Difficulty
Advocacy efforts
Results
IATA Solution

Malaysia E-Invoicing Timeline

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High level Requirement

One e-invoice for One ticket

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1 Transactions with Buyers – Types of activities or transactions where e-Invoice is required for all transactions (i.e., no consolidation allowed)

No.	Industry / Activity	Types of activities or transactions
1	Automotive	Sale of any motor vehicle
2	Aviation	Sale of flight ticket, private charter
3	Luxury goods and jewellery	Details to be provided in due course
4	Construction	Construction contractor undertaking construction contract, as defined in the Income Tax (Construction Contracts) Regulations 2007
5	Wholesalers and retailers of construction materials	Sale of construction materials, regardless of volume sold
6	Licensed betting and gaming	Pay-out to winners for all betting and gaming activities, except (i) casino and (ii) gaming machines [until further notice]
7	Payment to agents / dealers / distributors	Payments made to agents, dealers or distributors

Collection of Buyer Details

Fields for e-invoice circled not collected at Ticket Sales stage today

51 required fields for e-Invoice



PARTIES	
1.	Supplier's Name
2.	Buyer's Name

ADDRESS	
14.	Supplier's Address
15.	Buyer's Address

UNIQUE ID NUMBER	
29.	IRBM Unique Identifier Number

PAYMENT INFO	
45.	Payment Mode
46.	Supplier's Bank Account Number
47.	Payment Terms
48.	Payment Amount
49.	Payment Date
50.	Payment Reference Number
51.	Bill Reference Number

SUPPLIER DETAILS	
3.	Supplier's Tax Identification Number (TIN)
4.	Supplier's Registration / Identification Number / Passport Number
5.	Supplier's SST Registration Number
6.	Supplier's Tourism Tax Registration Number
7.	Supplier's e-mail
8.	Supplier's Malaysia Standard Industrial Classification (MSIC) Code
9.	Supplier's Business Activity Description

CONTACT NUMBER	
16.	Supplier's Contact Number
17.	Buyer's Contact Number

PRODUCTS / SERVICES	
30.	Classification
31.	Description of Product or Service
32.	Unit Price
33.	Tax Type
34.	Tax Rate
35.	Tax Amount
36.	Details of Tax Exemption
37.	Amount Exempted from Tax
38.	Subtotal
39.	Total Excluding Tax
40.	Total Including Tax
41.	Quantity
42.	Measurement
43.	Discount Rate
44.	Discount Amount

INVOICE DETAILS	
18.	e-Invoice Version
19.	e-Invoice Type
20.	e-Invoice Code / Number
21.	Original e-Invoice Reference Number
22.	e-Invoice Date and Time
23.	Date and Time of Validation
24.	Supplier's Digital Signature
25.	Invoice Currency Code
26.	Currency Exchange Rate
27.	Frequency of Billing
28.	Billing Period

BUYER DETAILS	
10.	Buyer's TIN
11.	Buyer's Registration / Identification Number / Passport Number
12.	Buyer's SST Registration Number
13.	Buyer's e-mail

○ Not collected by Airlines at all; Passport number collected at Check-in, usually close to travel

○ If sold by Travel Agents, may not be available to Airlines

Legend:
 Optional field



Four Main Areas of Difficulty

One Size Fits All Guidance created challenges for airlines working towards Compliance

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1

Required Info Not Collected

- Personal Data required not collected or stored by airlines at ticket sales stage
- Significant system change required

3

Scope of Application Too Wide

- Travel Agency Sales to be submitted separately
- Point of Sale to limit to Malaysia only
- Codeshare/ Interline for Ticketing carrier to be responsible
- Ancillaries, both flight and non-flight

2

Data Protection Regulations

- Data collection exempted from Malaysia's Personal Data Protection Act 2010
- Extra-territorial impact of other regulations, e.g. GDPR

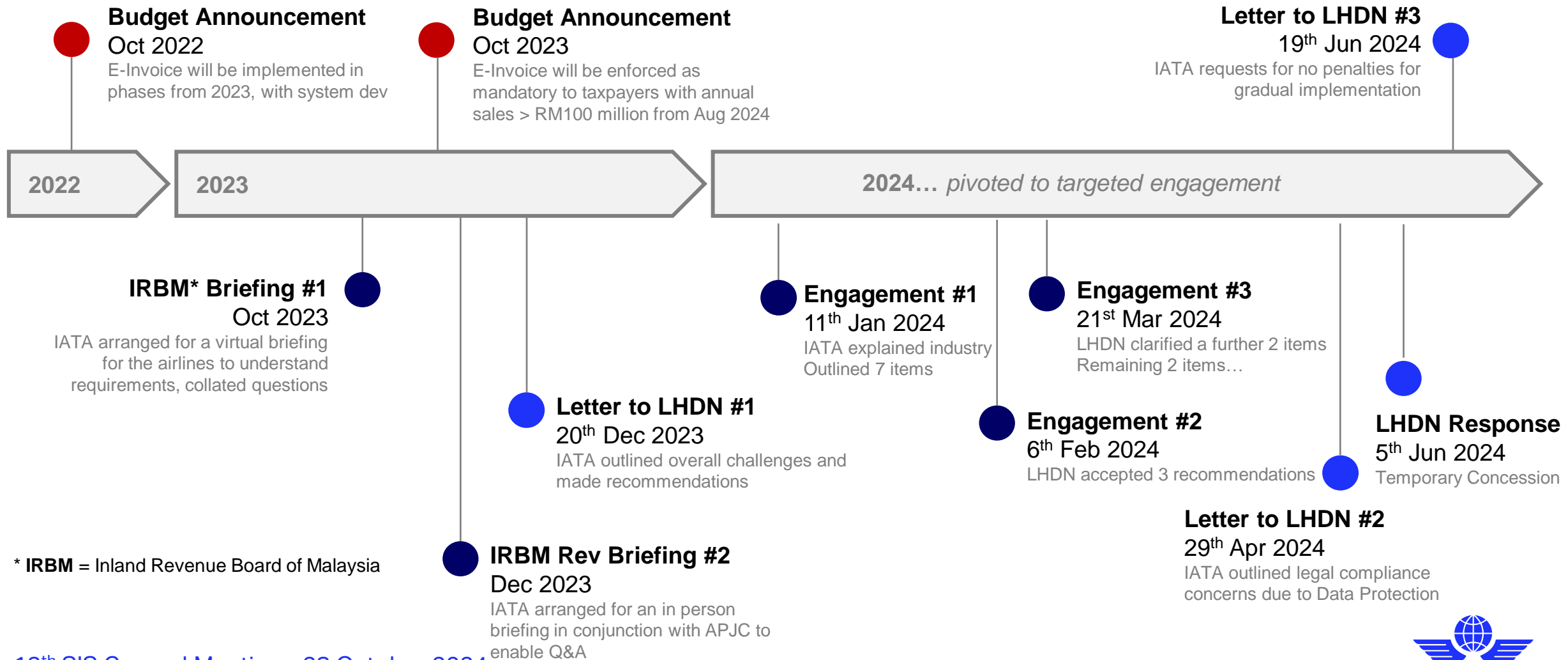
4

Implementation Specifics

- Refunds, exchanges, redemption, as it relates to monetary value
- Cadence of submission

E-Invoicing Implementation

Engagements since Q4 2023: To address the one size fits all guidance



* IRBM = Inland Revenue Board of Malaysia

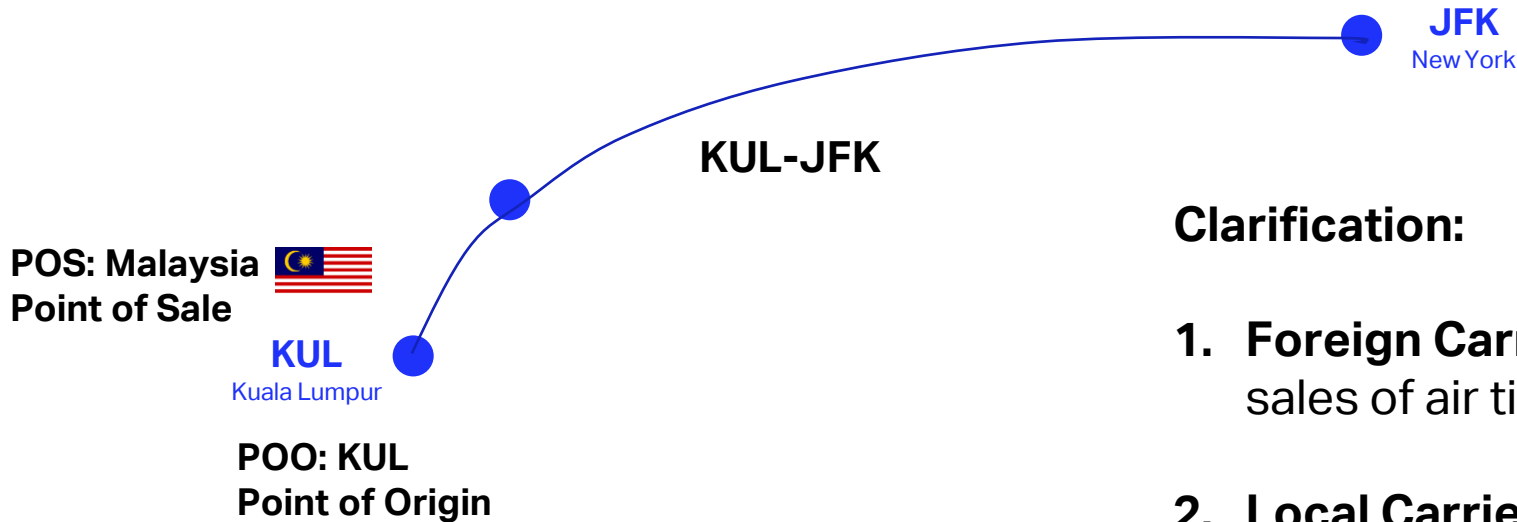
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Result 1: Scope for Submission

Applicability specified for both local vs foreign carriers, and for direct sales only

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Clarification:

1. **Foreign Carrier**- allow submission of e-invoices for sales of air tickets in Malaysia only
2. **Local Carrier**- require submission of e-invoices for sales of air tickets for all POS
3. Applies for B2C (direct channel) transactions only
4. Travel agents responsible for e-invoices for tickets sold by them. **Airlines to issue e-invoices to travel agents for BSP Sales...**

Result 2: Exemption for Personal Data

Temporary concession granted for six specific fields due to concerns on legality, especially GDPR

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1. Buyer's Tax Identification Number (TIN)
2. Buyer's Identification/ Passport Number
3. Buyer's SST Registration Number
4. Buyer's email
5. Buyer's Address
6. Buyer's Contact Number

For Buyers who do not require an e-invoice, airlines to submit e-invoice with dummy data:

Buyer's Name: "General Public"

Buyer's TIN: "EI000000020", regardless of whether Buyer is local or foreign

Other Buyer Details: "NA"

Buyers who require an e-invoice will need to provide their personal data...

Result 3: Timeline/ Penalties

Relaxation issued on 26 Jul 2024 for the initial period...

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Pilot Phase	Phase 1	Phase 2	Phase 3
<i>To be confirmed</i>	1 August 2024	1 January 2025	1 July 2025
<ul style="list-style-type: none">Launch of pilot programme will be announced in due course	<ul style="list-style-type: none">Mandatory implementation for taxpayers with an annual turnover or revenue of >RM100m	<ul style="list-style-type: none">Mandatory implementation for taxpayers with an annual turnover or revenue between RM25m to RM100m	<ul style="list-style-type: none">Mandatory implementation for all other taxpayers

Relaxation:

1. Consolidated e-invoices allowed for all industries
2. No prosecution action taken against non-compliance with e-invoice requirements, as long as consolidated e-invoices are being submitted

IATA SIS Solution– Malaysia

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- SIS solution went live in August 2024 for BSP/CASS and other invoices
- 6 Airlines from wave 1 using the service
- 1 Airline from wave 2 signed up for Go-live in January 2025
- In discussion with other airlines.

Thank you

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A4-Breakout Sessions Protocol

Xhonina Osmani Mitrushi

Specialist Industry e-Invoicing, IATA

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Breakout Sessions Protocol

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Last Name	Room
A-H	Lotus Room 10, level 22
I-P	Lotus Room 11, Level 22
R-Z	World Ballroom B, Level 23

Breakout Sessions Protocol

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- There will be three (3) separate breakout sessions.
- **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.
- All sessions start after the coffee break.
- Each session lasts twenty-five (25) minutes.
- After the networking coffee break, please go directly to your assigned breakout session room.
- After all breakout sessions, there will be the lunch break.

EXCEPTION!

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For those participating in the Taxation Forum, please remain in the Plenary World Ballroom B for the Breakout Session "SIS e-Invoicing Compliance."

SIS GM Midday Schedule

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What	When	Where
Breakout Session 1	11:00 - 12:30	Lotus Room 10, level 22
Breakout Session 2	11:00 - 12:30	World Ballroom B, Level 23
Breakout Session 3	11:00 - 12:30	Lotus Room 11, Level 22
Lunch	12:30 - 14:00	Ballroom Kitchen
Plenary Meeting Resumes	14:00	World Ballroom B, Level 23

Thank you

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Networking Break

Outside this World Ballroom B

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Breakout Sessions

Multiple Rooms & Presenters

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Networking Lunch

Ballroom Kitchen

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Welcome Back

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INVOICING &
SETTLEMENT
GENERAL MEETING**

Bangkok, Thailand
28 October 2024



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SR5-SIS GM12 Action Items Update

Adina Minculescu

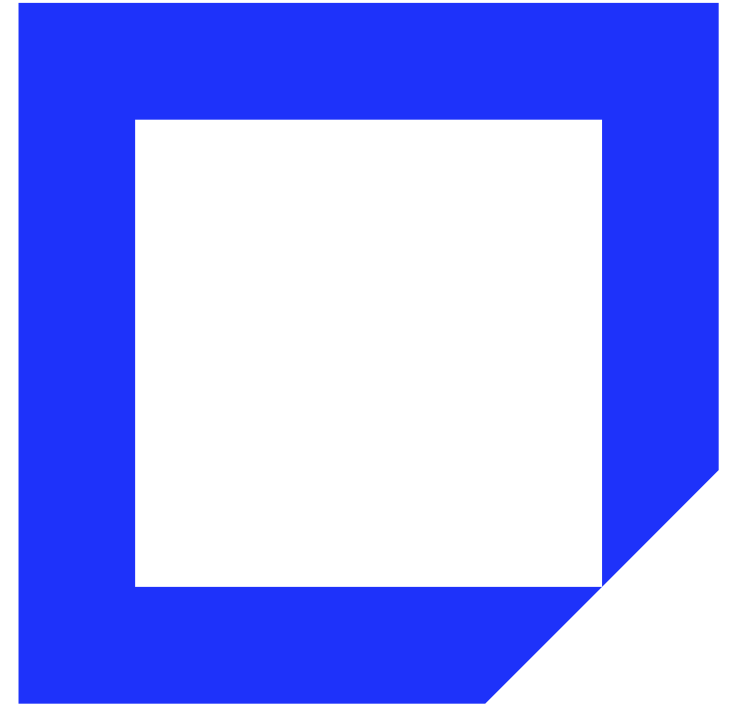
Head Invoicing Services, IATA

13th SIS General Meeting - 28 October 2024



Agenda

- ✓ Agenda items discussed during the last SIS GM12, in October 2023
- ✓ Status of items that passed
- ✓ List of SIS Open Change Requests



Status of Agenda Items

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- ✓ 7 Agenda Items were submitted and discussed
 - ✓ Passed – 5 out of 7 voting papers Passed
- ✓ All the 5 items that passed were converted into change requests for SIS
- ✓ Being prioritized by SIS SG for next major release

Status of Agenda Items

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12th SIS General Meeting - WFS Chicago - 24 Oct 2023 - Agenda Items Voting Results

Agenda Item	Description	Submitted by	Total Votes	Yes	No	Abs	>= 75%	Passed / Failed	CR #
							Yes / (Yes+No)		
S1	SIS Reports	BA-125 - British Airways	56	39	12	5	76%	Passed	SIS-80
S2	SIS Billing History	BA-125 - British Airways	59	46	9	4	84%	Passed	SIS-84
S3	SIS Member and Contact Report- interface change	BA-125 - British Airways	58	52	3	3	95%	Passed	SIS-81
S4	Language selection on IS-WEB	MF-731 - Xiamen Airlines	54	24	20	10	55%	Failed	-
S5	SIS – Invoice Revoking	MU-781 - China Eastern Airlines	55	33	16	6	67%	Failed	-
S6	Miscellaneous Invoice Search	CZ-784 - China Southern Airlines	55	49	2	4	96%	Passed	SIS-82
S7	New Fields for Miscellaneous Credit Notes	IATA - SIS	55	47	2	6	96%	Passed	SIS-83

Status of Agenda Items

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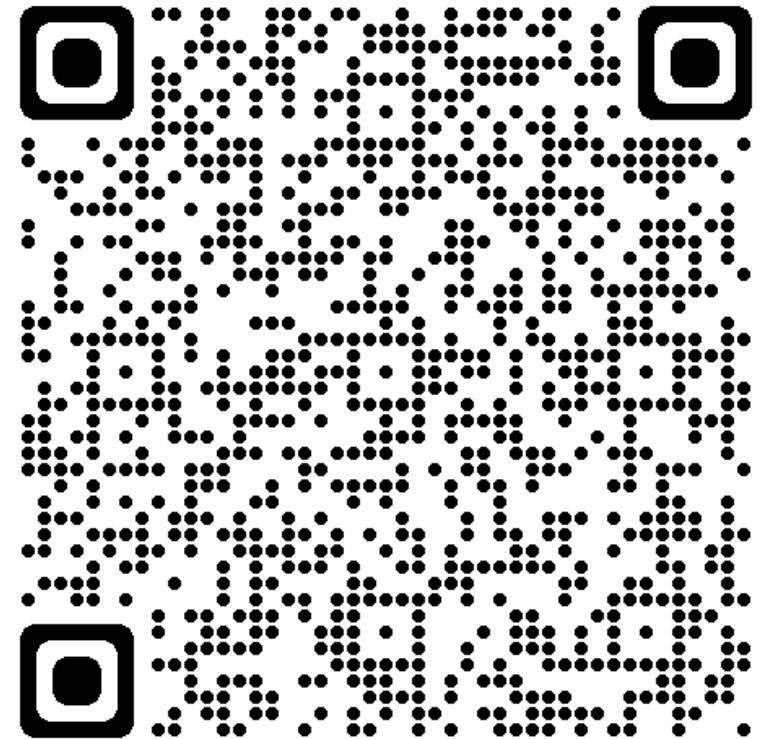
SIS GM12 ITEM #	CMP #	DESCRIPTION	BILLING CATEGORY	Deployment
S1	SIS-80	SIS Reports	ALL	Will be reviewed by the SIS SG in the next prioritization cycle
S2	SIS-84	SIS Billing History	ALL	Will be reviewed by the SIS SG in the next prioritization cycle
S3	SIS-81	SIS Member and Contact Report- interface change	N/A	csv option download introduced. Other changes will be reviewed by the SIS SG in the next prioritization cycle
S6	SIS-82	Miscellaneous Invoice Search	MISC	Rel. 1.20.0.0 on 23 rd Feb 2024
S7	SIS-83	New Fields for Miscellaneous Credit Notes	MISC	Rel. 1.20.6.0 on 6 th Aug 2024

List of SIS Open Change Requests

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

https://www.iata.org/contentassets/3c9d2e2266c74c77be3301f32aa0997e/iata_sis_open_change_requests.pdf



Thank you

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A5-Introduction to the Voting System

Vivekh Pundit

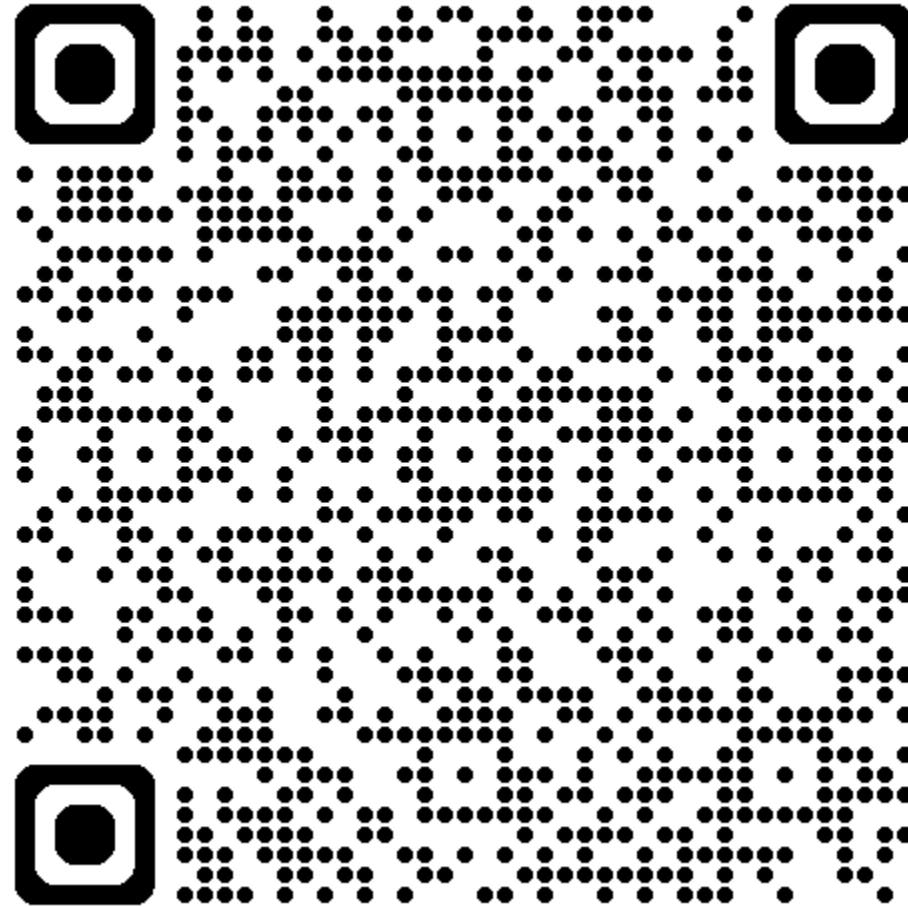
Senior Manager Industry e-Invoicing, IATA

13th SIS General Meeting - 28 October 2024



Eligible SIS Voting Members

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Electronic Voting Devices

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- One (1) voting device was assigned to **each eligible SIS voting member** 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
- Return your voting device at the end of the day!

SIS GM Voting Calculation

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- **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

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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 Agenda Item.
- After the voting closes you cannot change your vote.



Example of Results Screen

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Let's Test!

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Please have your voting device ready to vote!

Example Agenda Item:

Are you planning to visit the "Royal Palace" while in Bangkok?

1. YES
2. NO
3. ABSTAIN



One Exception!

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- For Voting Item “**S3** - Allow rebilling from Non-Sampling to Sampling”,

Only the following PAX Sampling Carriers are eligible to vote:

- AA | AC | LH | LO | LX | NH | OO | OS | SK | SN | SQ | TP | UA
- Same pass/fail calculation method applies.

Thank you

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S1-Voting Paper - Email notification alert for expired SIS Correspondences

NZ-086-Air New Zealand

(To be presented by SIS SG on behalf of NZ-086)

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S2-Voting Paper - Add function to remove or delete memos once actioned

SA-083-South African Airways

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S2 – SSW Comments

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2. RE: SIS General Meeting 2024 Paper S2: Add function to remove or delete memos once actioned

0 RECOMMEND



Ivonne Riebel

ACTIONS ▾

Posted 08-07-2024 07:16

REPLY

RE-OPEN THREAD ▾

Dear all,
here a suggestion: Instead of removing or deleting the memo after it was actioned, it could be marked as "done" (e.g. in an additional column).
Thus, *all* memos could still be listed, but the "done" memos could be excluded via a filter on that column.

Best regards,

Ivonne Riebel / LH Cargo

Ivonne Riebel
Lufthansa Cargo

S2 – SSW Comments

3. RE: SIS General Meeting 2024 Paper S2: Add function to remove or delete memos once actioned

0 RECOMMEND



Grace Ha

ACTIONS ▾

Posted 08-20-2024 11:22

REPLY RE-OPEN THREAD ▾

Dear All,

Similar to Ivonne's suggestion, when using the Invoice Search Criteria to look up 3rd Rejection Memo, the result should display the Correspondence Status - as either Blank or Initiated when the user has initiated Correspondence.

Billing History
Invoice Search Criteria

* Billing Type: Rejection	* Billing Year / Month: 2024-Mar	Billing Period: Q1	Billing Code: [IATA-Simplified]
Invoice Number: <input type="text"/>	Transaction Type: [Reject or Memo]	Memo Number: <input type="text"/>	Rejection Stage: 3
Reason Code: <input type="text"/>	Issuing Airline: <input type="text"/>	Document Number: <input type="text"/>	Coupon Number: <input type="text"/>

Search **Clear**

Correspondence Search Criteria

* From Date: 20-Feb-24	* To Date: 20-Aug-24	Member Code: <input type="text"/>	Correspondence Owner: All
Correspondence Ref. No.: <input type="text"/>	* Correspondence Status: All	Correspondence Sub Status: All	Authority to Bill: All
Source Code: <input type="text"/>			

Search **Clear**

Search Results

Actions	Transaction Type	Transaction Date	Transaction No.	Billing Code	Invoice No.	Member Code	Source Code	Rejection Stage	Reason Code	Correspondence Status	Correspondence Sub Sta
<input type="checkbox"/>	Rejection Memo	MAR-24 P1		NS			6	3	10		

Regards,

Grace

British Airways



S2 – SSW Comments

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4. RE: SIS General Meeting 2024 Paper S2: Add function to remove or delete memos once actioned

0 RECOMMEND

Posted 08-27-2024 03:48

REPLY RE-OPEN THREAD ▾



Mohammad Aslam
Khan

ACTIONS ▾

Dear All,

As suggested by BA and LH, we are also in opinion that instead of deleting the memo, it could be greyed out for any further selection. So, if anybody wants to go back and check the audit trail, records will be available to view.

Thanks.

Mohammad Aslam Khan
Manager Passenger Interline - Finance
Qatar Airways

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S3-Voting Paper - Allow rebilling from Non-Sampling to Sampling

TP-047-TAP Air Portugal

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Remember!

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- For Voting Item “**S3** - Allow rebilling from Non-Sampling to Sampling”,

Only the following PAX Sampling Carriers are eligible to vote:

- AA | AC | LH | LO | LX | NH | OO | OS | SK | SN | SQ | TP | UA
- Same pass/fail calculation method applies.

Thank you

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SR6-How SIS and ICH can Support the Interline Billing and Settlement with Orders

Bruno Roussel

SIS and ICH Product Manager, IATA

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SIS Steering Group Statement

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The SIS Steering Group ("SIS SG") wishes to inform of the need for e-invoicing and e-reporting in the new world of Settlement with Orders for Interline.

As more countries continue to impose complex legal e-invoicing and e-reporting requirements on airlines operating in their jurisdictions, airlines have no choice but to comply with these evolving laws to sustain business operations and prevent potential fines from Government tax authorities and related costs.

For each sales activity by the airline, there must be an invoice that complies with local legislative requirements.

SIS Steering Group Statement

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Moreover, as the SIS SG continues to adopt new members to SIS and increase its usage throughout the industry, e-invoicing and e-reporting capabilities are critical motivators for new joiners.

In these regards, the SIS Steering Group advises all relevant IATA Working Groups to maintain consideration of the mandatory e-invoicing and e-reporting requirements for airlines in the development of the new standards and processes for Settlement with Orders for Interline.

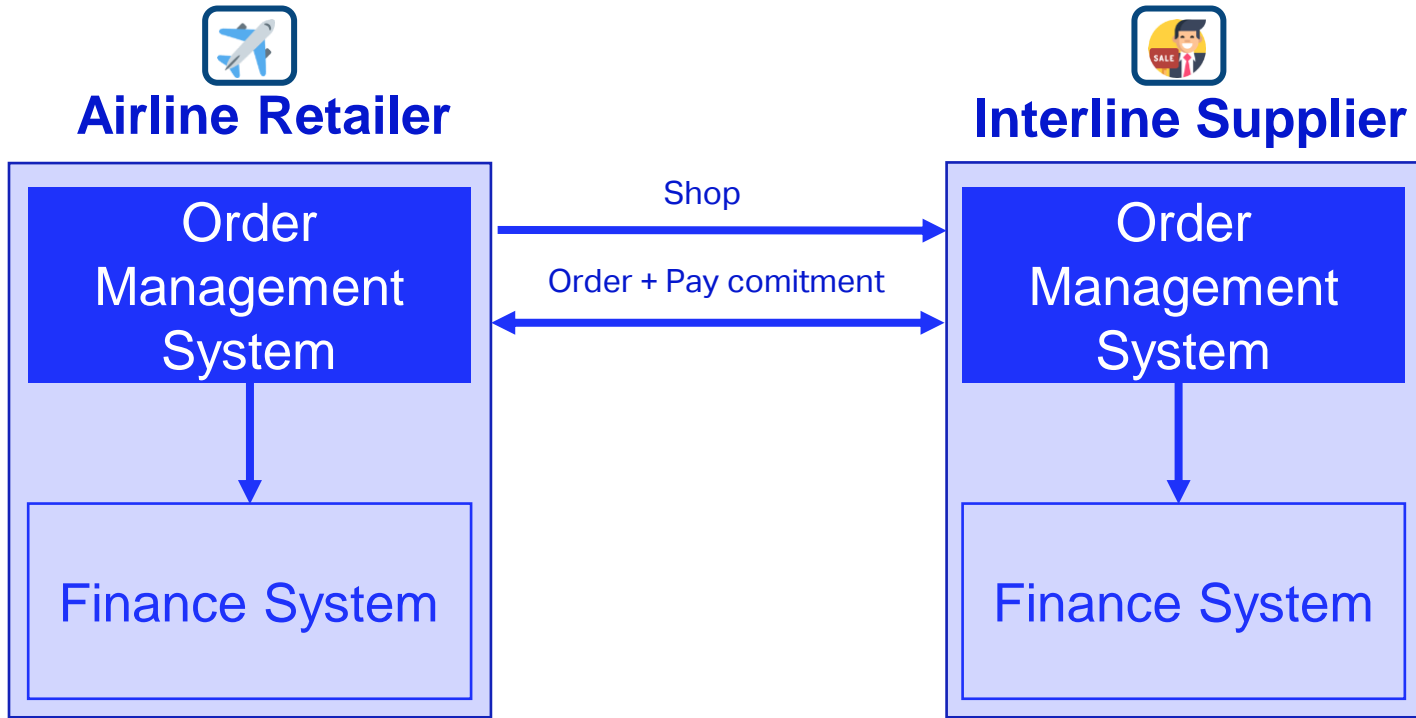
Considerations

- Need of a legal invoice and local fiscal requirement to ensure smooth money transfer
- Order service item are invoiced as soon as “flown”(service delivered), as Smart contract they are executed when service is performed or as per bilateral agreement, all upstream process have addressed any adjustment.
- An invoice is issued by the billing entity, its grouped by service items type (taxonomy) to address tax application.
- Service provided under different jurisdictions and with different tax treatment need to have separate invoices to ensure tax compliance, especially for VAT reclaim, e-reporting...
- SIS e-Invoice number will become the Clearance request reference number.

Key Principles

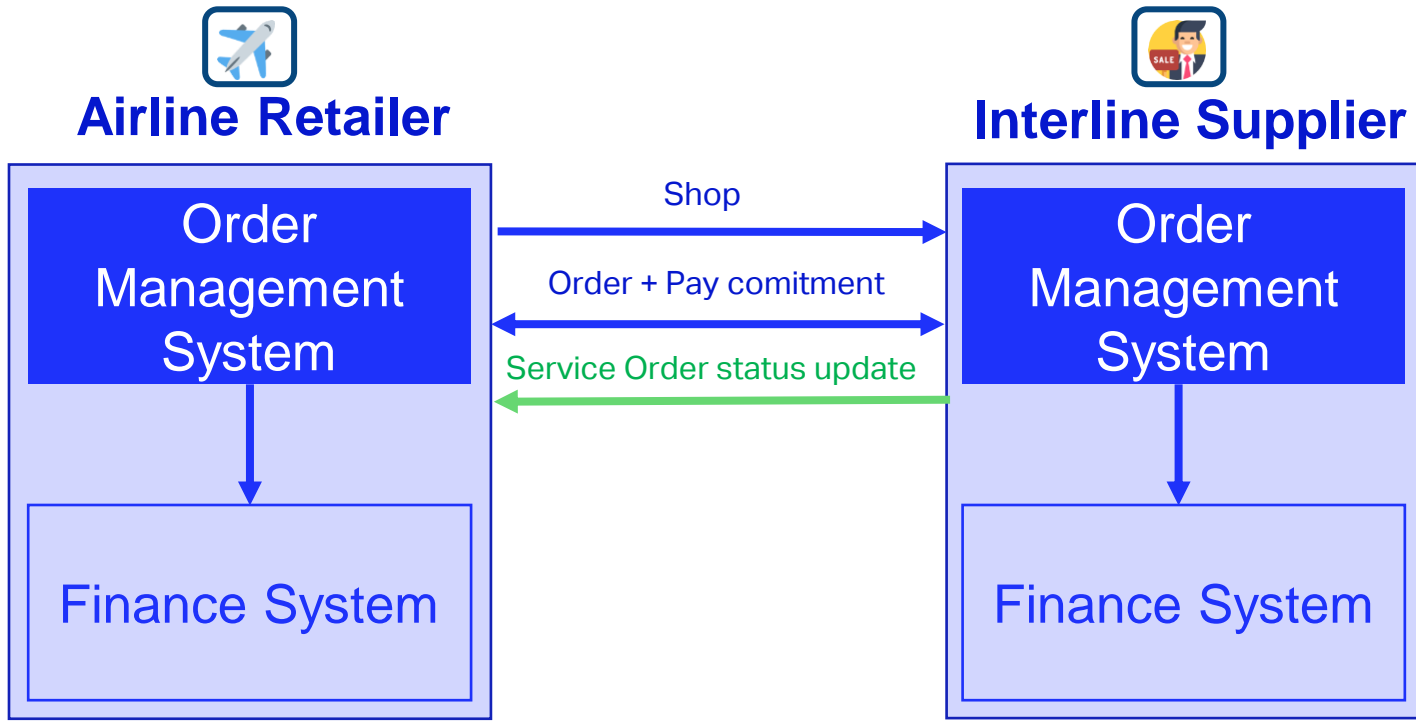
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- Integration with SWO process flow is work in progress
- Keep existing offering Anti-Money Laundering, Credit Risk Management, timely and scalable frequency of settlement and e-invoicing compliance.
- Migration phase is supported by this proposal, support legacy process and SWO concepts.



Step 1: Distribution & Order

Order have sub item services that are signed uniquely, so they can be executed separately at different point in time. Commitment to pay is unique per Order.



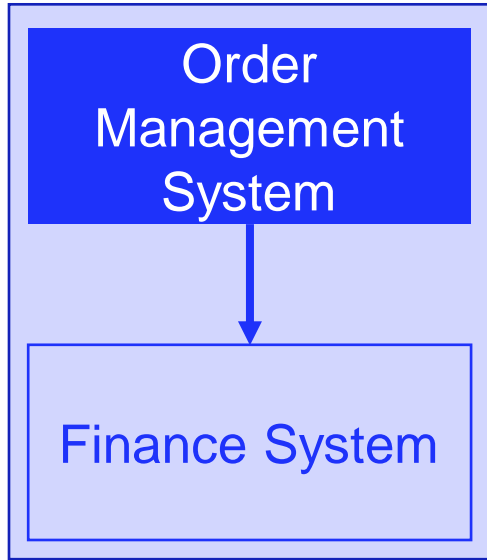
Step 2: Real time service consumption reporting

Service Order items have their usage reported as soon as consumed, allowing the retailer to accrue for incoming request for payment.

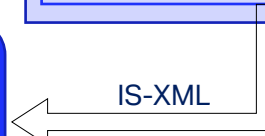
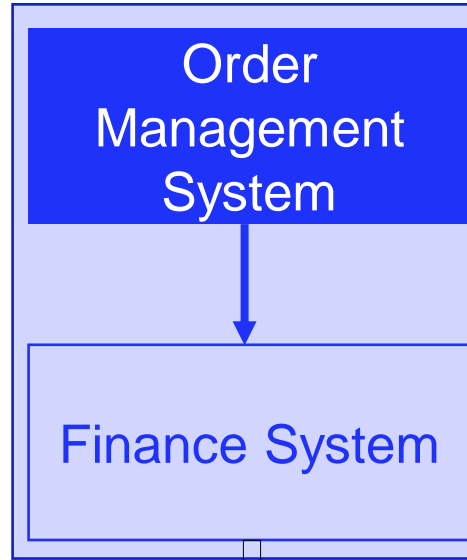
Any discrepancy or adjustment is considered addressed at this point of time.



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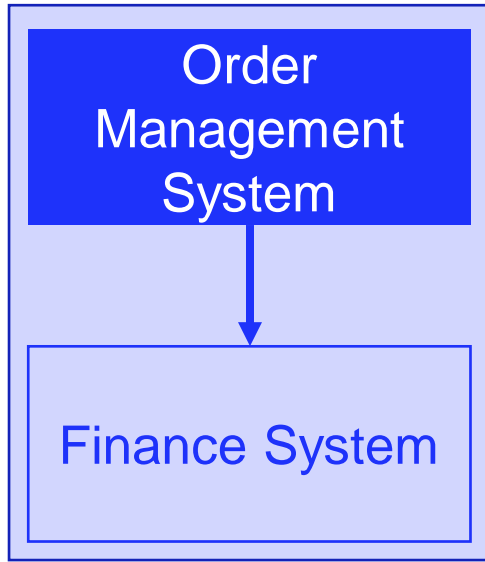
Step 3: Financial system send IS-XML Invoice, Invoice number will become the Clearance request. Service item are ordered by nature and by tax treatment, Multiple jurisdiction or VAT registration or multiple currencies trigger multiple invoices.

Today we already have AgreementID & CommitmentID at line-item detail level

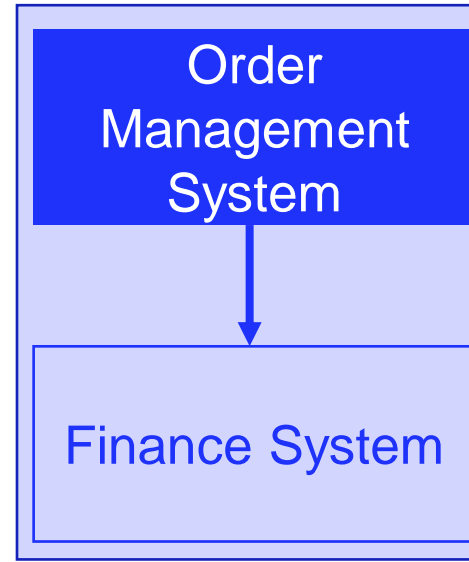




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Legal Tax
Invoicing (SIS)

Clearance
Manager

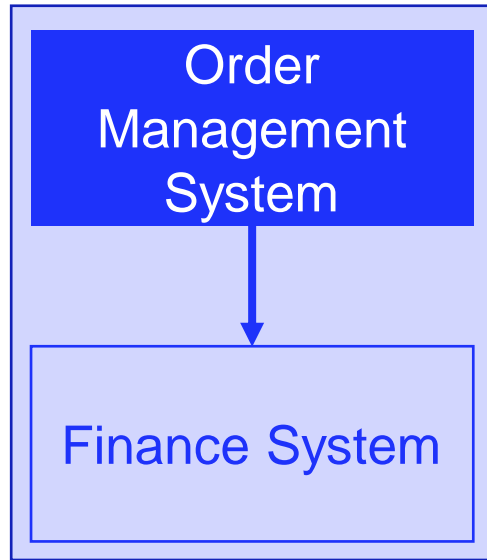
Clearing
ACH/ICH

Step 4: SIS acknowledge with ICH
settlement conditions

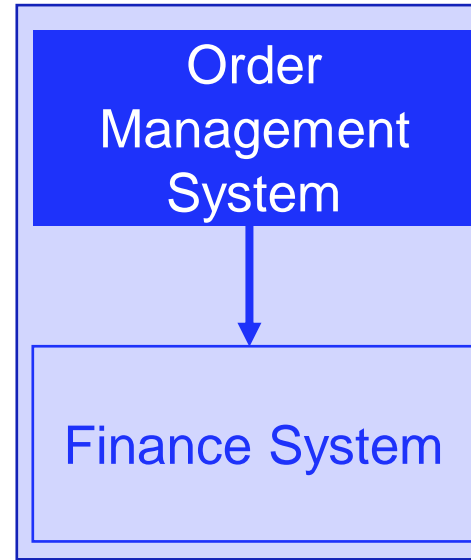




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Legal Tax
Invoicing (SIS)

Clearance
Manager

Clearing
ACH/ICH

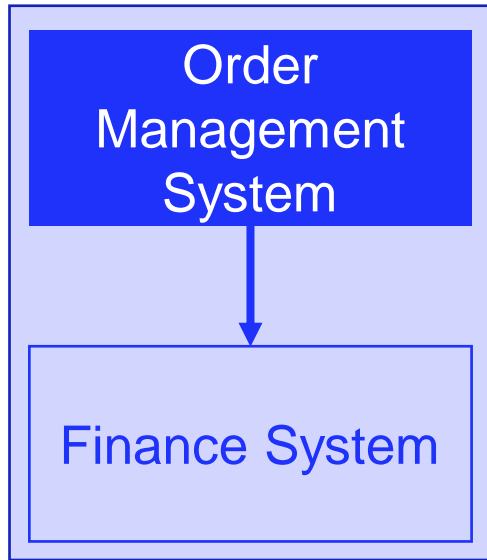


Step 5: ICH confirm to SIS future settlement outcome

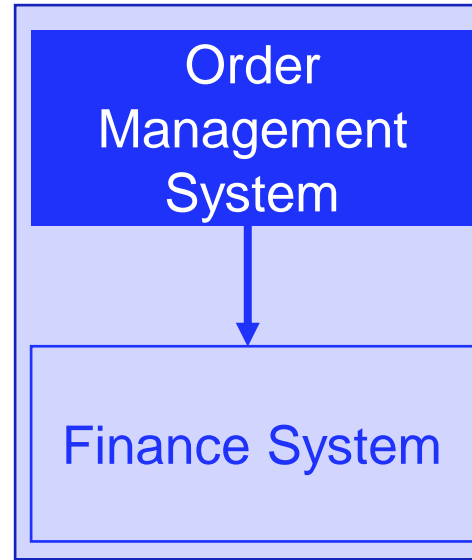




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Government
/ Tax
Authorities

Legal Tax
Invoicing (SIS)

Clearance
Manager

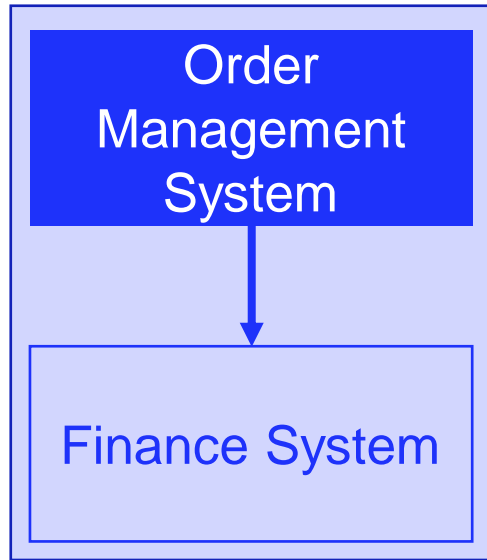
Clearing
ACH/ICH

Step 6: SIS create the fiscal invoice or
validate the e-reporting

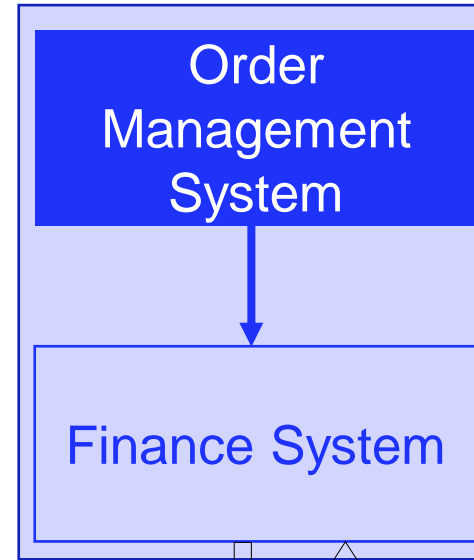




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Government
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Authorities

Legal Tax
Invoicing (SIS)

IS-XML

Validation report

Clearance
Manager

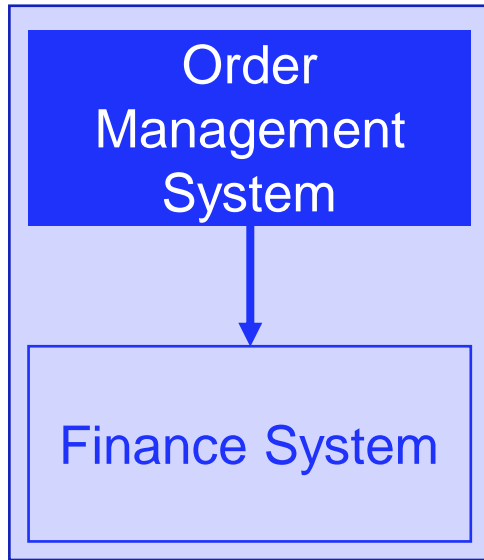
Clearing
ACH/ICH

Step 7: SIS generate validation
report to the billing entity

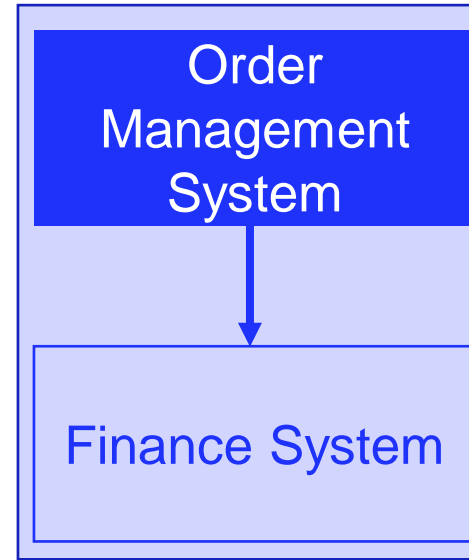




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Authorities

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Invoicing (SIS)

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Manager

Clearing
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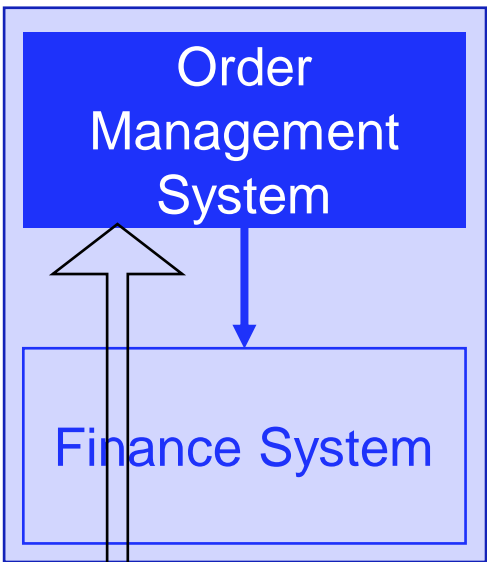
Step 8: SIS communicate the clearance request to the clearance manager

Invoice number = Clearance request

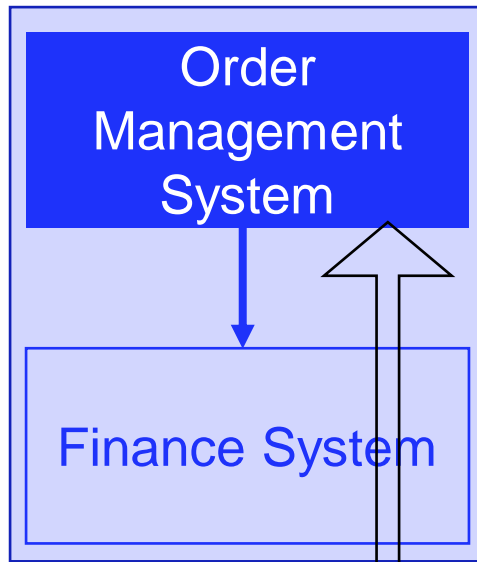




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Authorities

Legal Tax
Invoicing (SIS)

Clearance
Manager

Clearing
ACH/ICH

Step 9: Clearance
communication

- 2 - Clearance Notification
- 3 - Clearance Response **WIP**

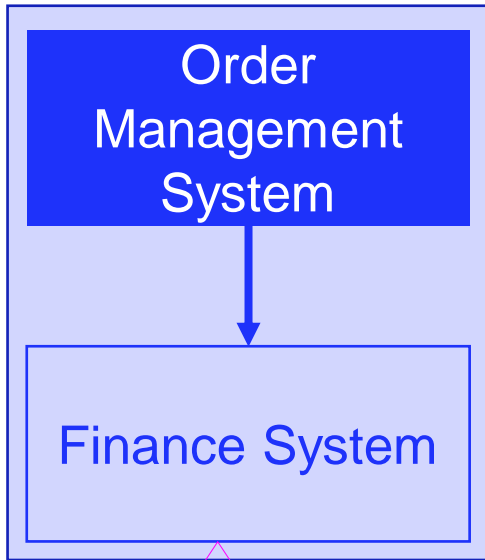
API 2

API 3

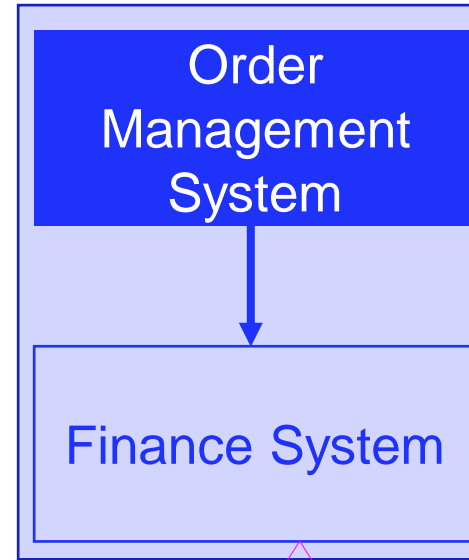




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Government
/ Tax
Authorities

Legal Tax
Invoicing (SIS)

IS-XML + Legal invoice

Legal invoice

Clearance
Manager

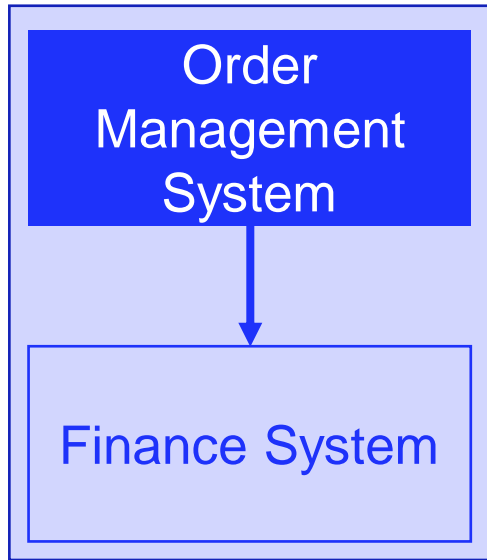
Clearing
ACH/ICH

Step 10: SIS communicate the fiscal invoice to parties

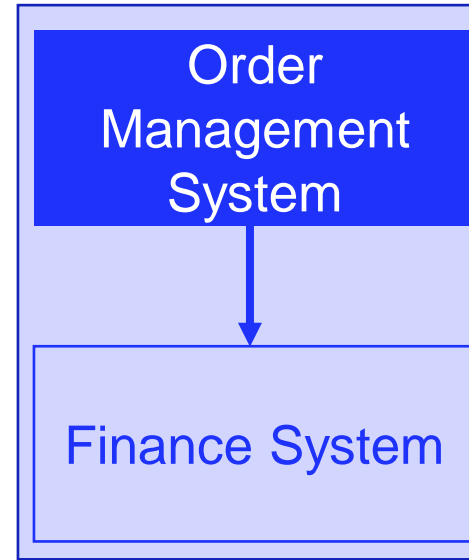




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**Government
/ Tax
Authorities**

**Legal Tax
Invoicing (SIS)**

**Clearance
Manager**

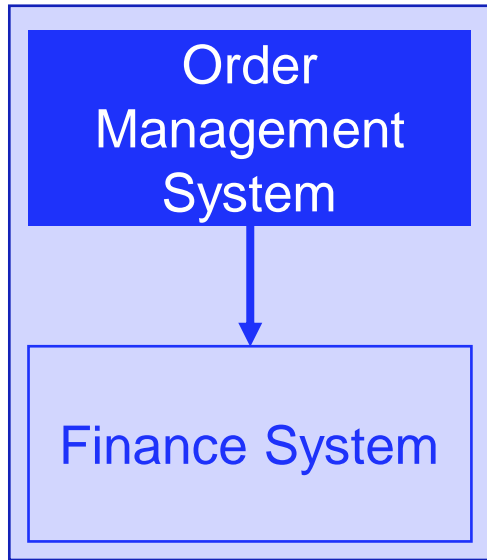
**Clearing
ACH/ICH**

Step 11: SIS send a recap sheet to ACH

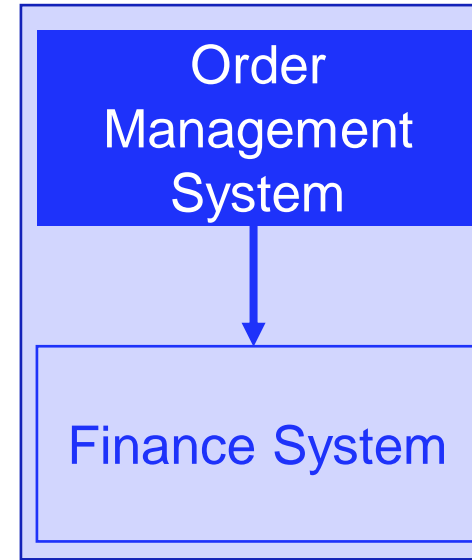




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Clearing
ACH/ICH



Bank



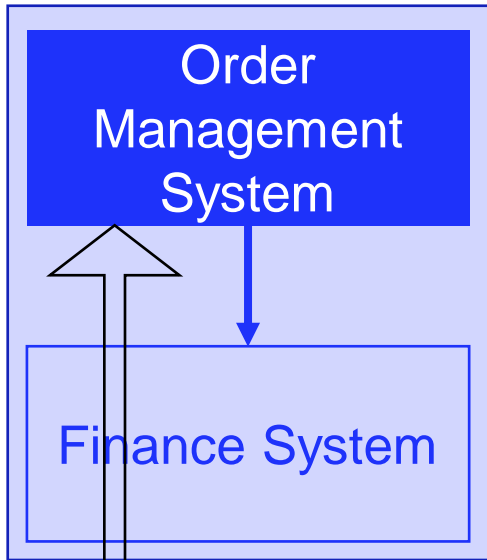
Bank

Step 12: Funds settlement

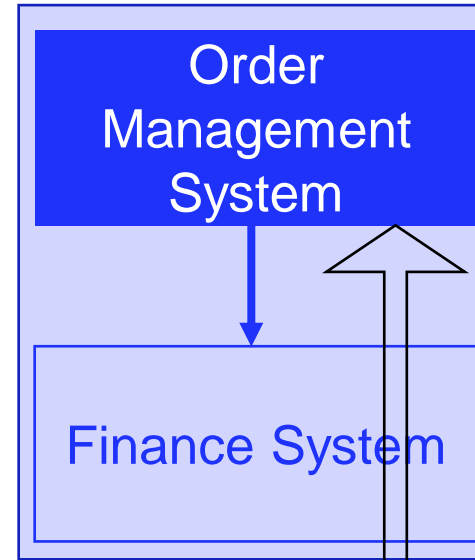




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Government / Tax Authorities

Legal Tax Invoicing (SIS)

Clearance Manager

Clearing ACH/ICH

Step 13: SWO process transactional
 0 CH notifies the clearance manager
 1 Clearing Notification (settlement)
 2 Clearing Notification (Remittance)

API 1

2 API

0



Bank

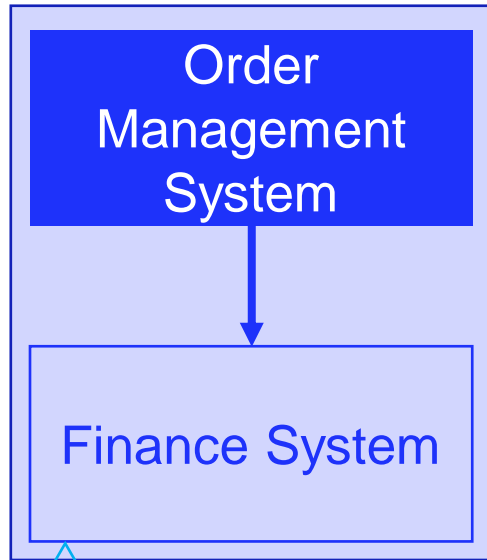


Bank

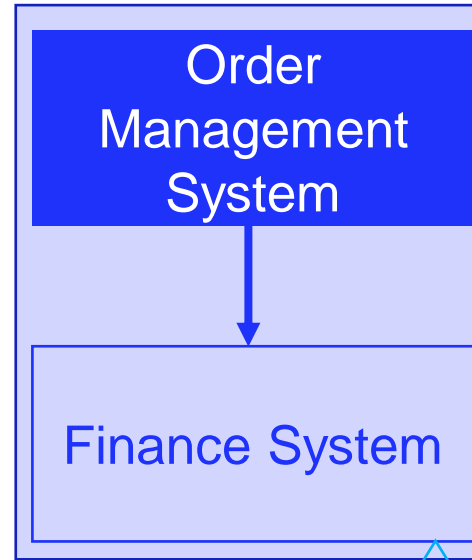




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Authorities

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Invoicing (SIS)

Clearance
Manager

Clearing
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Bank



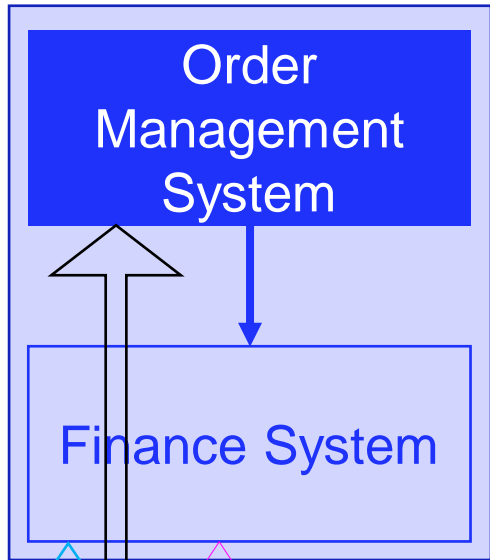
Bank

Step 14:
Accounting Settlement
Reconciliation
(invoice Level)

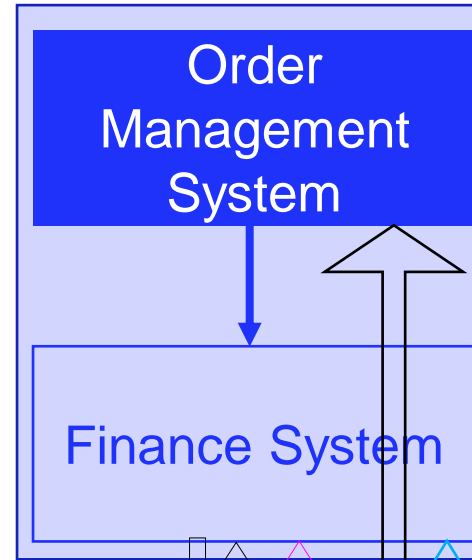




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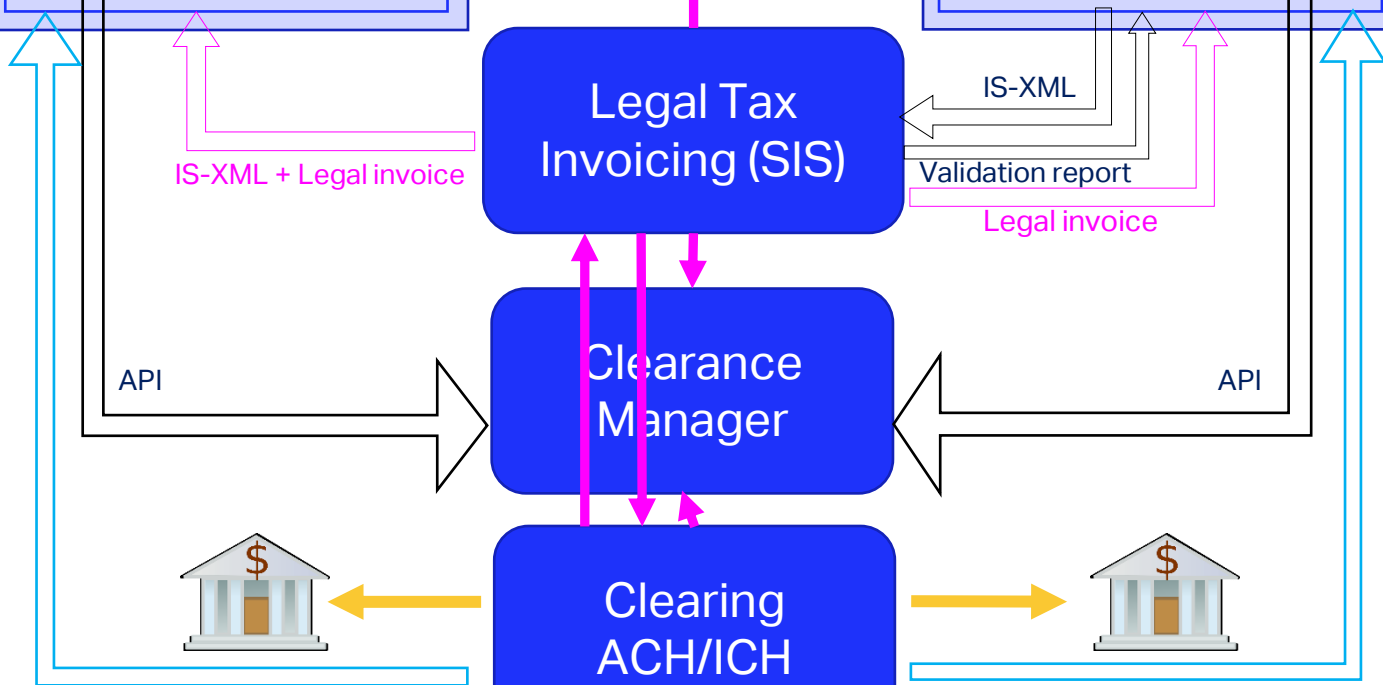
Clearing
ACH/ICH



Bank



Bank



Overall process flow



Thank you

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SR7-SIS SLA Update

Vivekh Pundit

Senior Manager Industry e-Invoicing, IATA

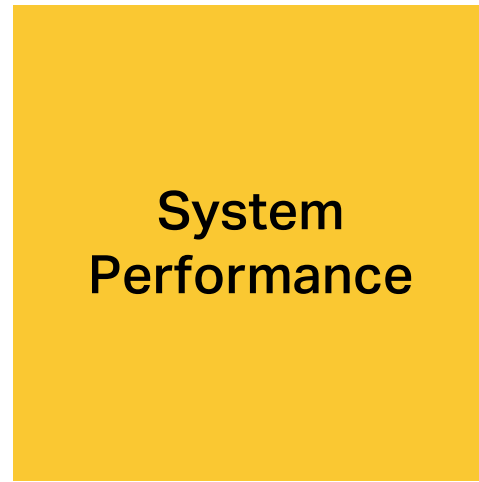
13th SIS General Meeting - 28 October 2024



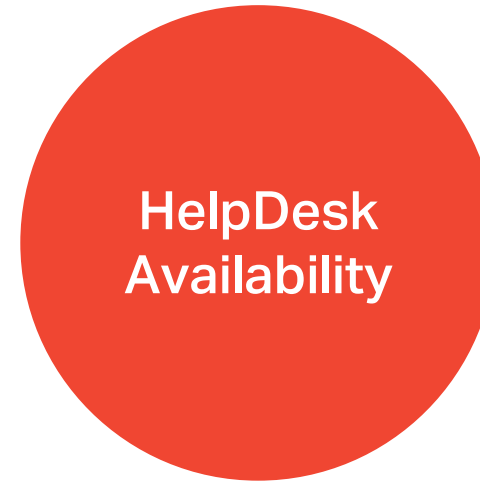
SIS SLA



- 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 99.86%** 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**

System Availability

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GENERAL MEETING

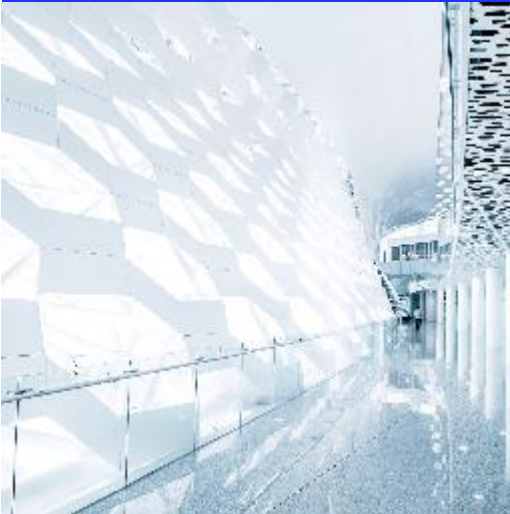
99.61%

System Availability
YTD



26h14m

Actual downtime
YTD
(excl. weekends)



99.69%

System Availability
Rolling Annual
Average
(excl. weekends)



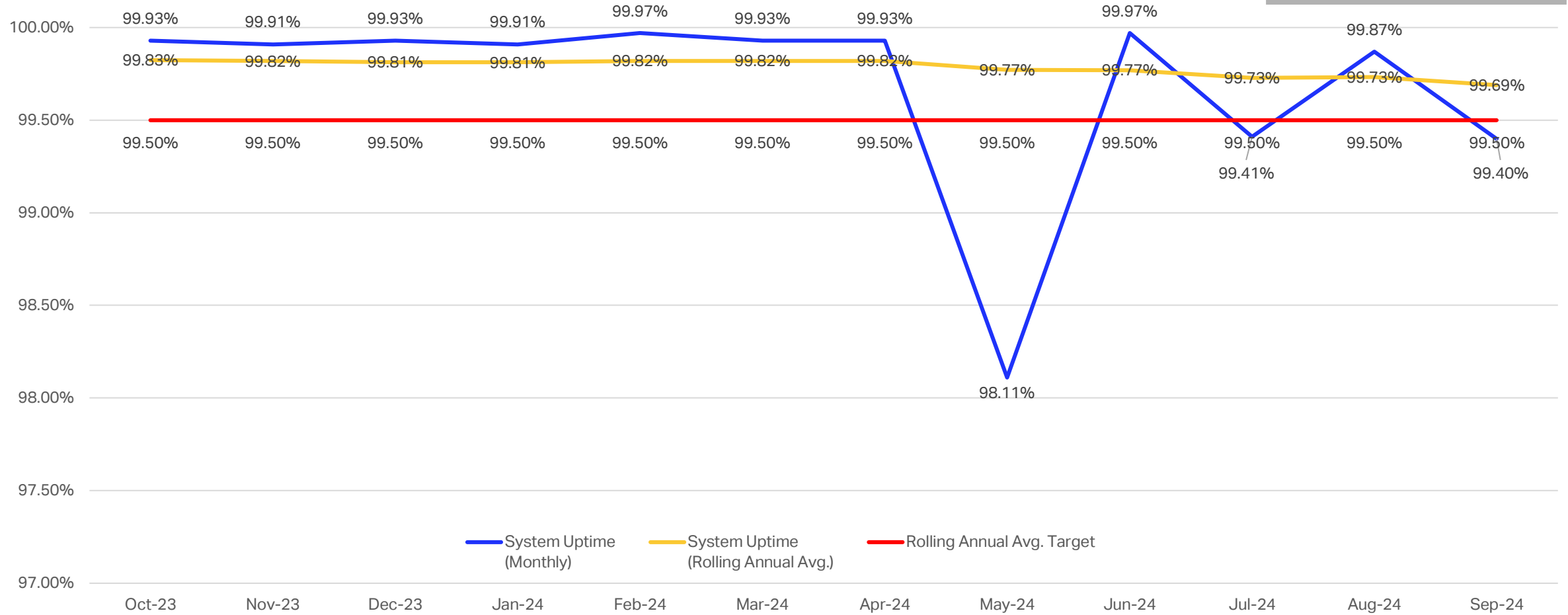
YTD 2024

Actual downtime in 2024
YTD **increased** by **73%**
compared to same YTD
period of 2023.

Still within SLA

Last 12 Months

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System Availability 2024

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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 2024	0h40m	0h00m	99.91%	100%	99.81%	100%
February 2024	0h35m	0h00m	99.97%	100%	99.82%	100%
March 2024	0h30m	0h00m	99.93%	100%	99.82%	100%
April 2024	0h30m	0h00m	99.93%	100%	99.82%	100%
May 2024	5h15m	8h49m	98.11%	100%	99.77%	100%
June 2024	1h00m	0h00m	99.97%	100%	99.97%	100%
July 2024	4h25m	0h00m	99.41%	100%	99.73%	100%
August 2024	1h00m	0h00m	99.87%	100%	99.73%	100%
September 2024	0h30m	4h00m	99.40%	100%	99.69%	100%
YTD	14h25m	12h49m	99.61%	100%	99.69%	100%



System Performance

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GENERAL MEETING

426,102

Files received &
processed
within 4h (100%)



1m42s

Average file
processing time
YTD

YTD 2024

The number of processed files **increased by 12.09%** in 2024 compared to the same period in 2023, while the IS-WEB requests **Increased by 6.42%** compared to same period last year.



41,251,941

IS-WEB requests
responded within 3s
(99.33)

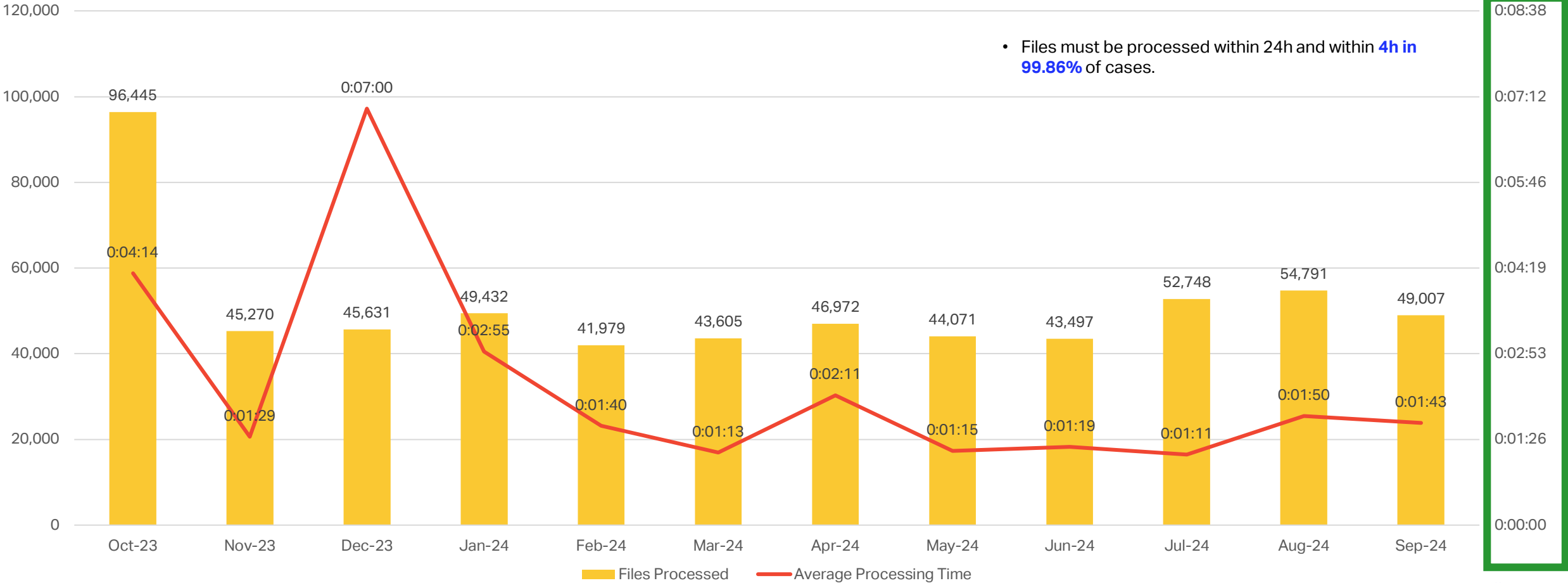


The average file processing time **decreased from 4m44s to 1m44s** YTD 2024 over 2023

File Loading Performance

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- Files must be processed within 24h and within **4h in 99.86%** of cases.



File Loading Performance

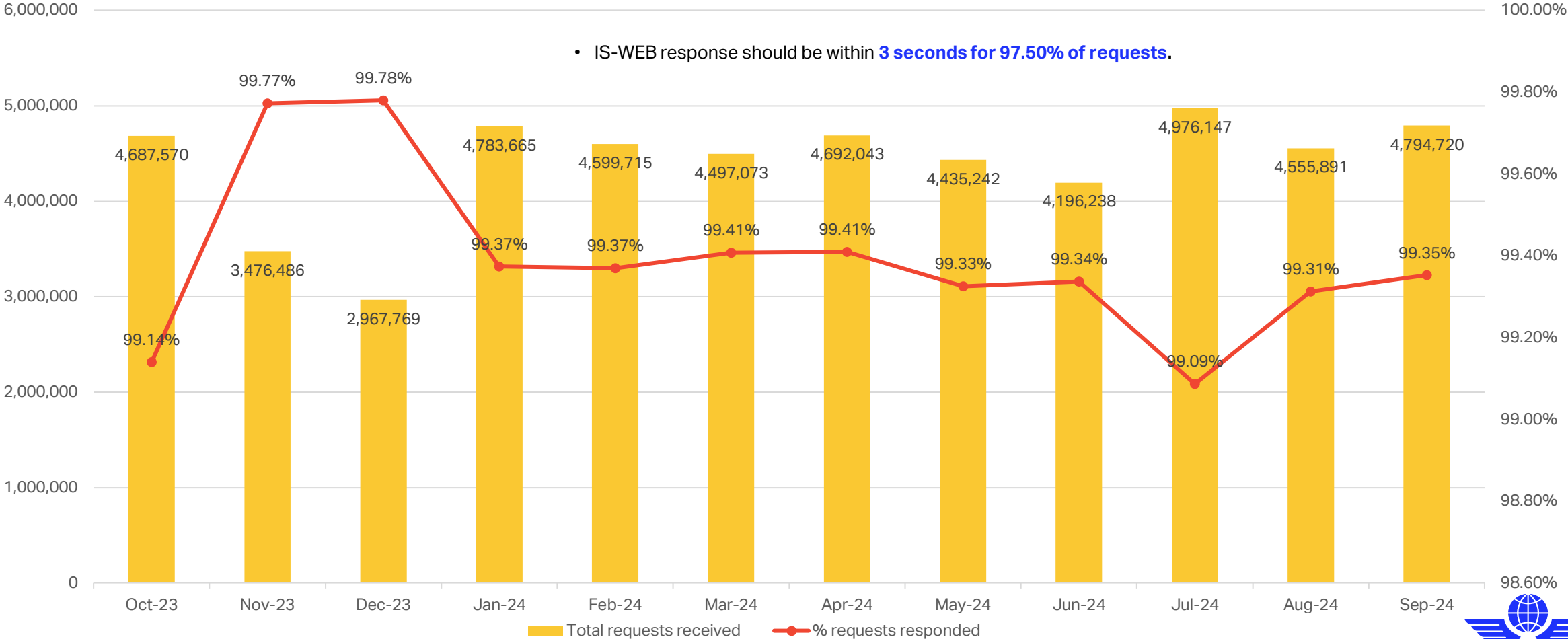
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GENERAL MEETING

- Files must be processed within 24h and within **4h in 99.86%** of cases.

Month	Total Files Received	Total Files Processed		Performance
		Within 4h	Between 4h and 24h	
January 2024	49,432	49,432	0	100%
February 2024	41,979	41,979	0	100%
March 2024	43,605	43,605	0	100%
April 2024	46,972	46,972	0	100%
May 2024	44,071	44,071	0	100%
June 2024	43,497	43,497	0	100%
July 2024	52,748	52,748	0	100%
August 2024	54,791	54,791	0	100%
September 2024	49,007	49,007	0	100%
Total YTD	426,102	377,095	0	100%

Web Response Performance

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GENERAL MEETING



Web Response Performance

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- 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 2024	4,783,665	4,753,696	29,696	99.37%
February 2024	4,599,715	4,570,735	28,980	99.37%
March 2024	4,497,073	4,470,450	26,623	99.41%
April 2024	4,692,043	4,664,335	27,708	99.41%
May 2024	4,435,242	4,405,313	29,929	99.33%
June 2024	4,196,238	4,168,443	27,795	99.34%
July 2024	4,976,147	4,930,702	45,445	99.09%
August 2024	4,555,891	4,524,587	31,304	99.31%
September 2024	4,794,720	4,763,680	31,040	99.35%
Total YTD	41,530,734	41,251,941	278,793	99.33%

Queries and Incidents

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1271
Queries received



52
Incidents resolved



91.63%
Customer Satisfaction
YTD



YTD 2024

The number of queries decreased by 4% and the number of incidents increased by 53% compared to the same period last year.

Queries and Incidents

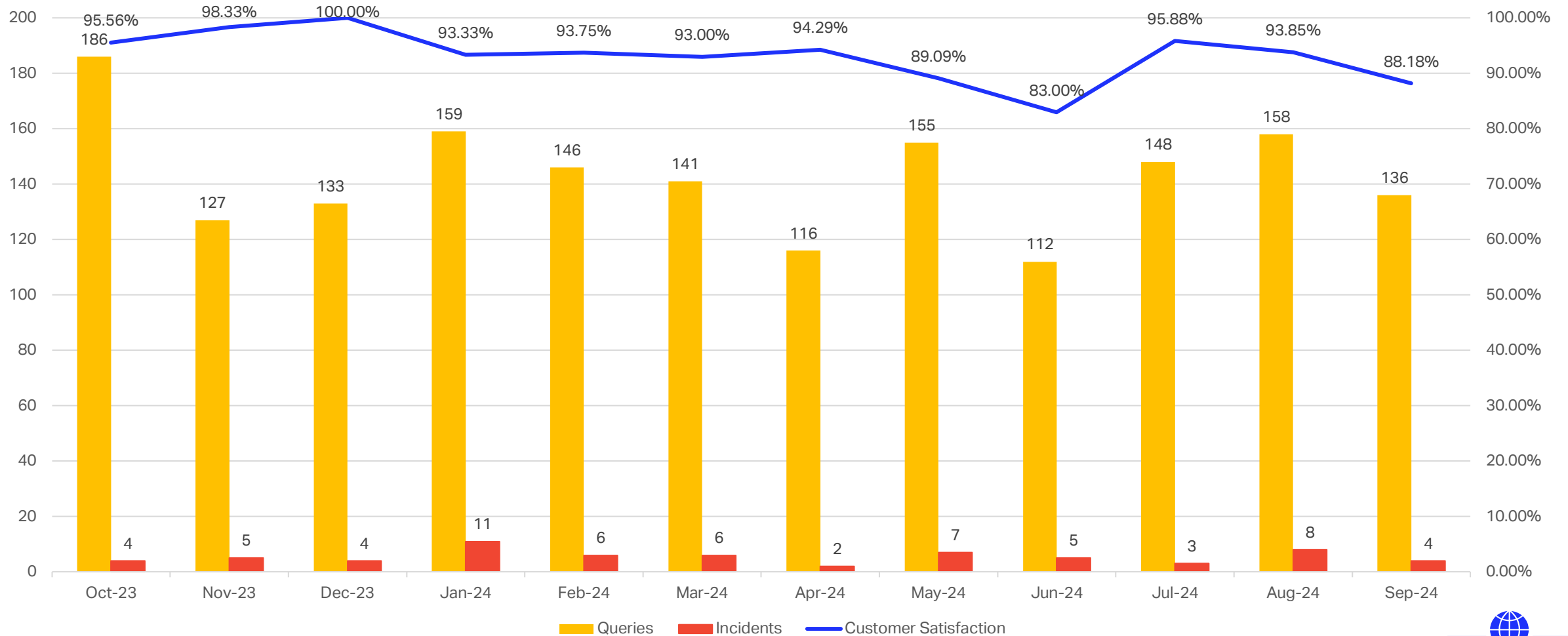
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- Web based contact tool available 24/7.
- Queries to be responded within 24h.

Months	Queries	Incidents*				Total	Within SLA	Performance
		Showstopper	Major	Minor	Trivial			
January 2024	159	0	0	11	0	159	159	100%
February 2024	146	0	0	6	0	159	159	100%
March 2024	141	0	0	6	0	147	147	100%
April 2024	116	0	0	2	0	118	118	100%
May 2024	115	0	0	7	0	162	162	100%
June 2024	112	0	0	5	0	117	117	100%
July 2024	148	0	0	3	0	151	151	100%
August 2024	158	0	0	8	0	166	166	100%
September 2024	136	0	0	4	0	140	140	100%
Total YTD	1271	0	0	52	0	1323	1323	100%

Customer Support

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Thank you

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28 October 2024



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SR8-SIS MISC Invoices Data Quality

João Feliciano, Revenue Accounting Business Analyst,

TAP Air Portugal (SIS SG)

Simón Blum , Accounts Payable Manager , LATAM Airlines (ICH WG)

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Industry highlights

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Airline Industry

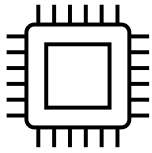
- We have high quality standards
- We tend to be accurate
- We must be perfect
- No matter who we are in the industry
- Everyone must work together having the correct information at the right time.

Communication

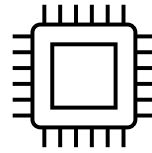
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Message



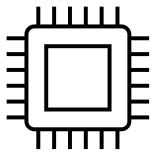
Action



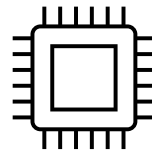
Request clarification



Message



Action



Invoice quality components

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Invoicing



Invoice content

- Billed entity
- Products/Services
- Prices
- Currency
- Taxes
- Legal requirements

Attachments

- Supporting documents
- Detailed additional information
- Every bilateral agreed document

Electronic data (xml,xls,txt,...)

- Correct layout construction
- Details field in the file

Invoice quality

Problems of missing quality

- Time consuming
- Manual process
- Multi interactions
- Delay on the result
- Multiple errors
- Rejections / Disputes

Benefits of data quality

- Fast action
- Reliability
- Accuracy
- Cost control
- Cost reduction
- Automation
- Less Rejections / Disputes

Benefits

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How can we tackle this?

- Misc data quality is on the workplan of both ICH WG and SIS SG
- Hence it made more sense for the volunteers for this topic in both groups to work together
- A taskforce was created of members of both groups along with IATA

A taskforce was formed

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SIS SG

Monika Kolos-Lembas – LH

João Feliciano- TP

Pramod Kumar Srivastava- 6E

Sandi Girard – AC

ICH

Jaclyn Bakke - AA

Simon Stefano Blum Rovegno - LATAM

IATA

Adina Minculescu

Cedric Chretien

Ingrid Ogando

Kirk Pereira

Implemented a simple monitoring

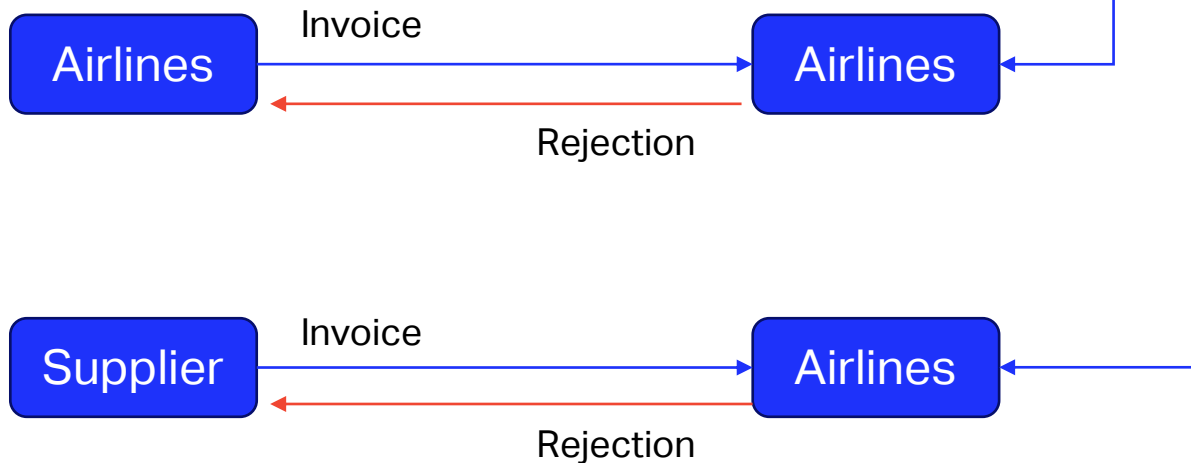
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	2022	2023	2024 APR YTD	2024 MAY YTD	2024 JUN YTD	2024 JUL YTD	2024 AUG YTD
Invoices	688,120	744,546	245,231	307,879	367,977	431,310	494,409
Rejections	10,585	14,246	5,455	7,112	8,536	9,845	11,165
Disputes Raised	3,300	4,830	1,829	2,383	2,861	3,307	3,796
	2.02%	2.56%	2.97%	3.08%	3.10%	3.05%	3.03%

- Note: not all bad data quality invoices get rejected

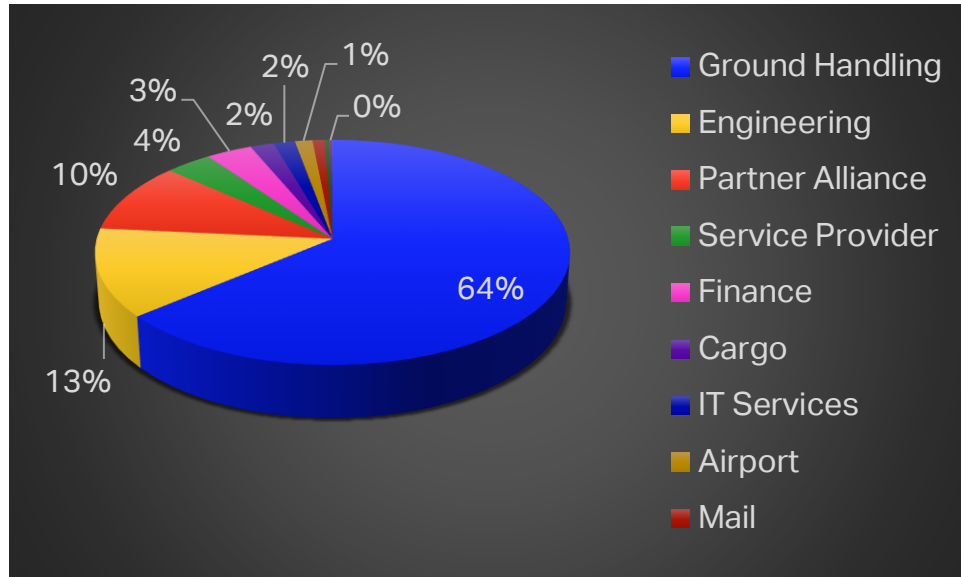
Who are responsible for most rejections?

Rejected Category	Count of Rejections	Percentage
Airline billings	21,594	85.24%
Supplier billings	3,740	14.76%
	25,334	



85% of invoices rejected were billed by airlines. We all need to improve our billings

Rejections – where do they happen the most?



Charge Category	Number of Rejections
Ground Handling	16,170
Engineering	3,214
Partner Alliance	2,552
Service Provider	907
Finance	890
Cargo	460
IT Services	416
Airport	340
Mail	231
Property	99
Passenger	21
ATC	19
Flight Ops	15

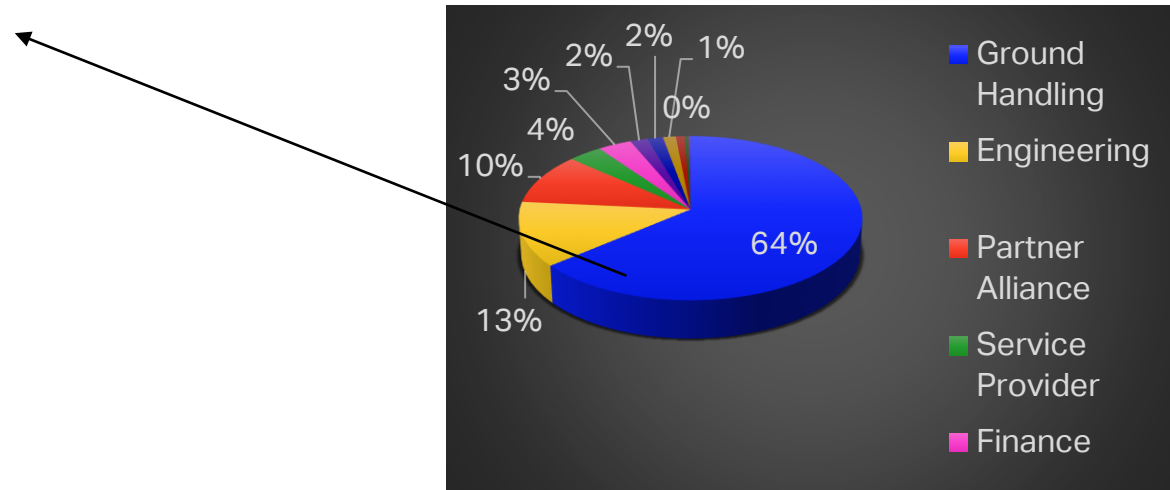
Can we look at some quick wins?

Rejections – Ground Handling → Charge

codes

Charge Codes	Count of Rejections
Lounge	6,756
Baggage Delivery	4,271
Mishandling Baggage	1,455
Misc	1,149
Ramp Handling	800
Passenger Handling	399
Cargo Handling	358
Passenger Security	275
Mishandling Passenger	190
Baggage	181
Stand	74
Cleaning	51
Rent Equipment	40
Catering	34
Commission	30
Immigration Fines	25
Deicing	22
Customs Service Charge	20
Crew Transportation	20
Passenger Transportation	17
STPC	1
Crew Accommodation	1
Limousine	1
Grand Total	16,170

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	Airline Invoices Rejected	Supplier Invoices Rejected	Airline Invoices rejected %	Supplier Invoices Rejected
Ground Handling	14,836	1,334	91.75%	8.25%

In addition

- Taskforce members also reviewed their payable invoices
- Gave information where improvements can be made
- Baggage delivery/Mishandled baggage had a high number of rejections for missing attachments.
- Many invoices were missing tax text.

- Can we solve some of this through education of users?

Actions decided

- SIS Operations would run a campaign to contact the top 10 airlines/suppliers sending incorrect Ground Handling invoices
- Encourage airlines to report invoices with incorrect data to SIS Operations Team.
- This is not your or my issue its **ours**

Thank you

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Networking Break

Outside this World Ballroom B

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Welcome Back

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S4-Voting Paper - Add a new contact for Correspondences in different languages

MF-731 Xiamen Airlines

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S5-Voting Paper - Manage Blocks for UATP merchant service fee Billing

CZ-784 China Southern Airlines

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S6-SIS Prices for new optional e-Invoicing services – ISPA Attachment A (For Information Only)

IATA SIS Steering Group

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Thank you

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SR9- SIS' Integration with Cost Control Systems

Bruno Roussel, SIS and ICH Product Manager, IATA

Florian Bolzoni, Cost Management Product Manager, Maureva

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SIS' Integration with Cost Control Systems

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One month's paper
invoices...

SIS' Integration with Cost Control Systems

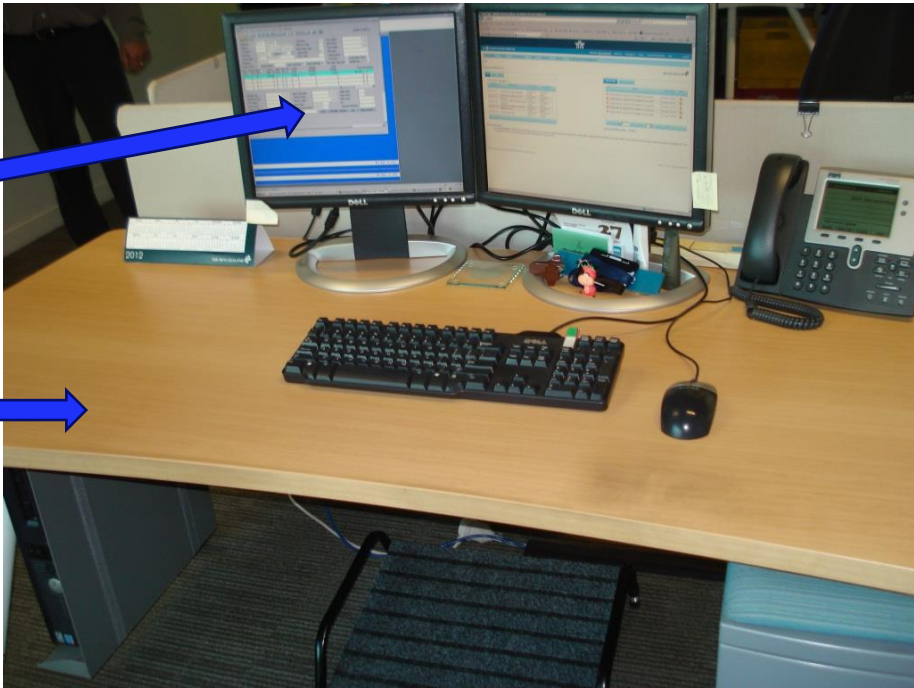
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Before SIS

Digitalized

Dematerialized



After SIS



SIS' Integration with Cost Control Systems

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Audience number

- SIS is changing from interline only at the start
- Now expanding on supplier invoices
- Now expanding on fiscal invoice for BSP and CASS and direct sales
- You have a role to play to communicate internally our messages and think next year to bring on board someone working on AP process improvement or AP for suppliers.

SIS' Integration with Cost Control Systems

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Webinar on SIS Website:

Cost Control Webinar



Speaker introduction

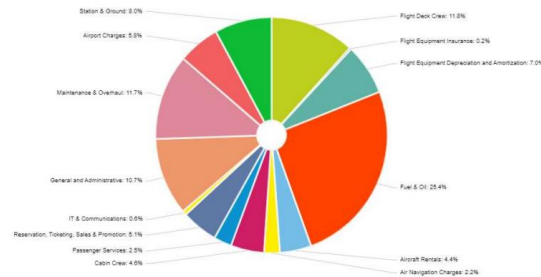
Anna Zieleniucha
Senior Specialist of Airport Cost Controlling at Lufthansa Group Business Services



David Vaughan
Finance Manager Revenue Accounting & Taxes at Qantas
SIS Steering Group Chairman



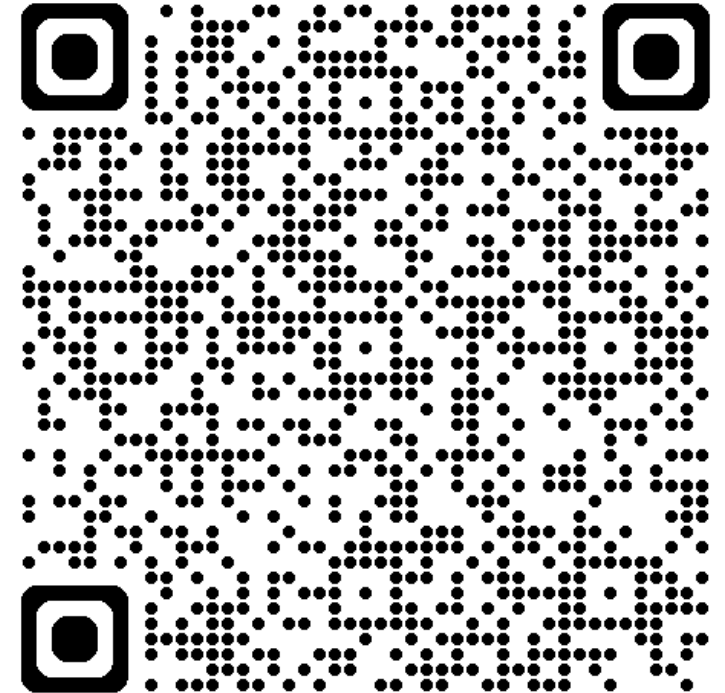
2 October 2024



Airlines need to validate invoices from direct operating cost supplier as they represent most of their cost Source : IATA - Airline Cost Management Group (ACMG)

4 Cost Control webinar

2 October 2024



SIS' Integration with Cost Control Systems

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Digitalization what does that mean?



Take call
Send SMS



Take call
Send SMS
Browse internet
e-banking
Visio calls
Take pictures
Weather forecast
Look at SIS
.....

With digitalization we need to work differently!

SIS' Integration with Cost Control Systems

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Digitalization what does that mean for airlines?



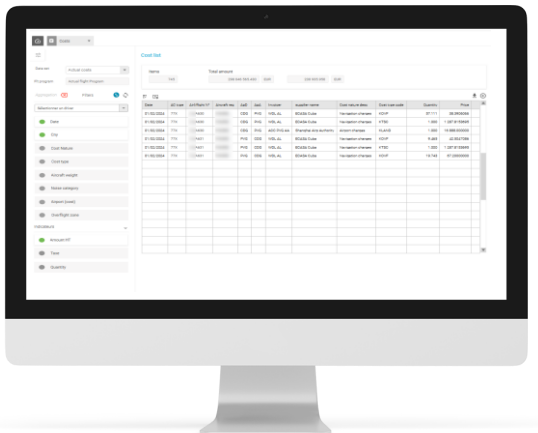
Invoice processed manually
Even some airline print
PDF to enter them in the
scanning process with
some coding information!



Automated
Match correct
Spend time on
discrepancies
analysis

We need to embrace digitalization transformation !

WHAT IS A COST CONTROL SYSTEM?

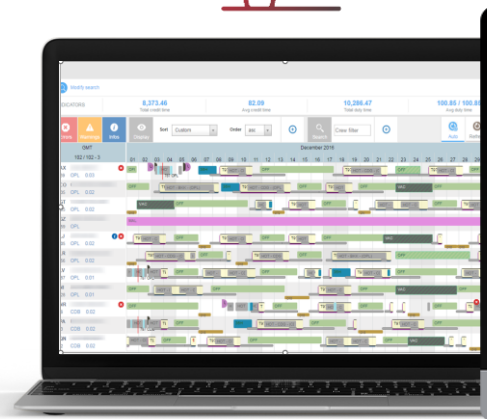


COST MANAGEMENT

START



FLIGHT ACTIVITIES & CONTRACT MANAGEMENT

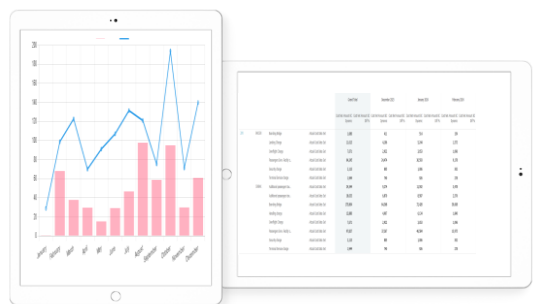


STANDARD FEES		All destinations
0 T to 8 T		52.77 €
9 T to 20 T		116.09 €
21 T to 25 T		116.09 €
26 T to 75 T (per additional T)		5.064 €
> 75 T (per additional T)		6.120 €

NOISE LEVEL COEFFICIENTS
Landing fees and charges depend on aircraft noise level and landing time. The basic airport landing fee is multiplied by a coefficient, specified below, which is calculated according to the acoustic group of the aircraft and landing time. Acoustic groups are defined by the French Decree issued on 26 February 2009. If an aircraft group is not declared, the fee will be invoiced at the highest coefficient, i.e. Group 1.

Acoustic groups	Group 1	Group 2	Group 3	Group 4	Group 5a	Group 5b
Daytime and evening 8 AM to 10 PM*	1.394	1.287	1.234	1.073	0.912	0.750

BUDGET FORECAST



ERP

ACCRUALS



INVOICE CONTROL

CLAIM MANAGEMENT

ERP

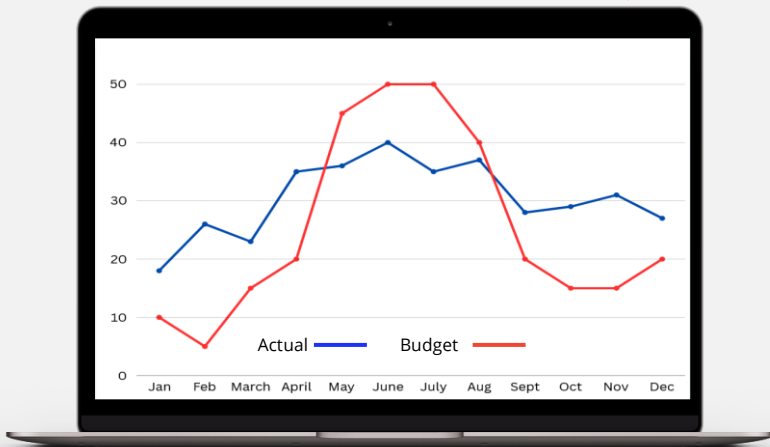


The desktop monitor displays an 'Invoice Control' dashboard with a summary table and a detailed data table.

Supplier Service Name	Invoiced Net Amount	Prepayment Net Amount	Invoice Cost Types	Cost Net Amount	Prepaid Net Amount	Gap Before Control	Gap % Before Control	Assigned Gap	Revers Net Amount	Credit Net Amount	Gap	Comment
App Details	141	10,000.00	KLANDUNTRDP	18,042.87		1,000.00	0.71%	500	500	0.00		
Emerson Service	11		KLANDUNTRDP	11,896.08		200.00	1.68%	200	200	0.00		
Form & Invoice	50		MS&B	50,843.87		0.00	0.00%			0.00		
Stena	2		MS&B	2,174.00		74.00	-0.52%			74	0.00	
	420		MS&B	482.00		482.00	100.00%	482		0.00		
	100		Over Head	100.00		100.00	100.00%	100		0.00		

COST KNOWLEDGE - BUDGET - FORECAST

WITHOUT COST CONTROL SYSTEM



WITH COST CONTROL SYSTEM



VS



Takes about 3 weeks to Produce

Assumptions regarding previous activities and estimated rates

Redundant work wasting time and resources



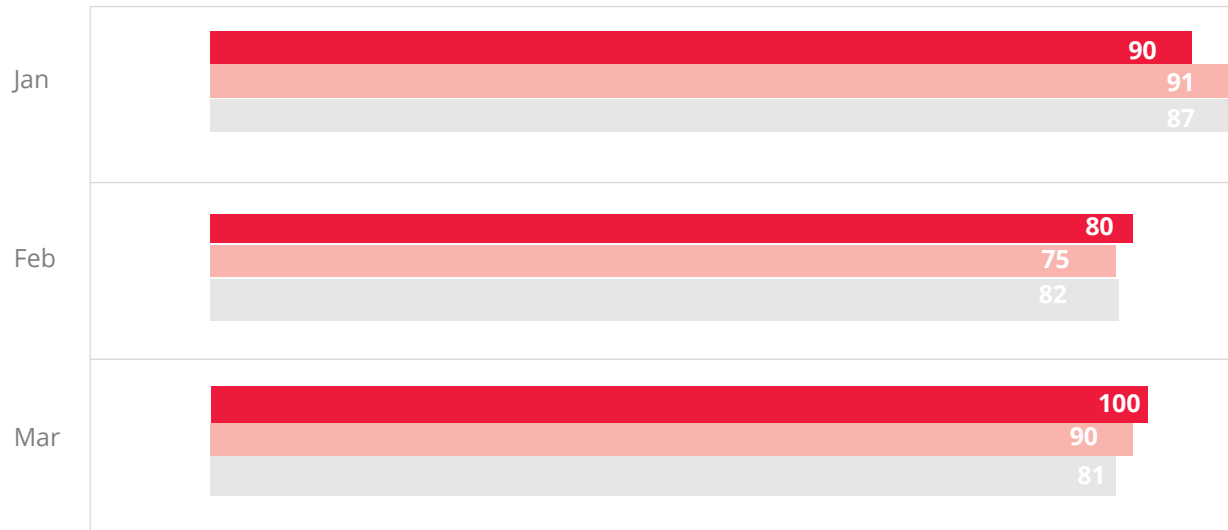
Can be done in a few minutes or hours

Assumptions regarding previous activities and estimated rates

Efficient work Maximizing time and resources

ACCURATE COST EVALUATION IN A FIELD WITH VERY NARROW MARGINS IS CRUCIAL

● Revenue ● Wrong Cost Estimate ● Accurate Cost



AIRLINE AVERAGE NET PROFIT MARGIN OF 3.1%.
HOW DOES COST EVALUATION IMPACT THE OUTCOME?

-1.11% LOSS OR 3.33% NET PROFIT ?

1.25% PROFIT OR -2.50% LOSS?

1.50% PROFIT OR 3.20% PROFIT?

INVOICE CONTROL SIS IS-XML TO POWER COST CONTROL SYSTEM



INVOICE IS-XML FORMAT LINE -ITEM DETAILS

Reconciliation occurs between the costs and the incoming invoices.



AUTOMATIC BOOKING

Booking Rules Integrated in CCS



START

FINISH

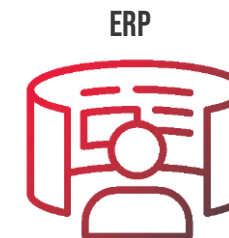
DETAILED COSTS FROM COST CONTROL SYSTEM

The Cost Control System generates detailed costs line-item information (flight level).



AUTO CONTROL

The level of automation in the invoice verification process varies based on the invoice format, which affects the tolerance applied during the control process.





STANDARDIZATION THROUGH SIS IS-XML ENABLES FULL CONTROL OVER VARIANCES AT THE LINE-ITEM DETAIL LEVEL.

COST CONTROL SYSTEM LINE ITEM DETAILS

Accruals Cost Calculated

Date	Flight	Aircraft	Items	Quantity	Cost
21/09/2022	IAT5678	320 BBB	Landing Charges	1	500
21/09/2022	ITA5678	320 BBB	Parking Charges	1	56
21/09/2022	ITA5678	320 BBB	Noise Charges	1	45
21/09/2022	ITA5678	320 BBB	Passengers Facility Charges	174	3654

VARIANCE

Variance
100
6
210

INVOICE FROM SIS

Supplier Invoice Line Item Details

Items	Quantity	Cost	Aircraft	Flight
Runways Charges	1	600	321 DDD	IAT5678
Parking Charges	1	50	320 BB	IAT5678
Noise Charges	1	45	320 BB	IAT5678
Passengers Facility Charges	184	3864	320 BB	IAT5678



Comprehensive automation control with focus on gap monitoring instead of lines checking.



Implementation of service-specific tolerances to validates general ledger automatic posting.



Logic applicable through artificial intelligence (AI)

SIGNIFICANT EFFORTS ARE STILL REQUIRED REGARDING THE INVOICE FORMAT FOR AIRPORT, AIR TRAFFIC CONTROL, AND GROUND HANDLING.

- Full Electronic Format on a sample of 1400 suppliers for Majors Europeans Carriers ?
- Excluding Fuel and Engineering

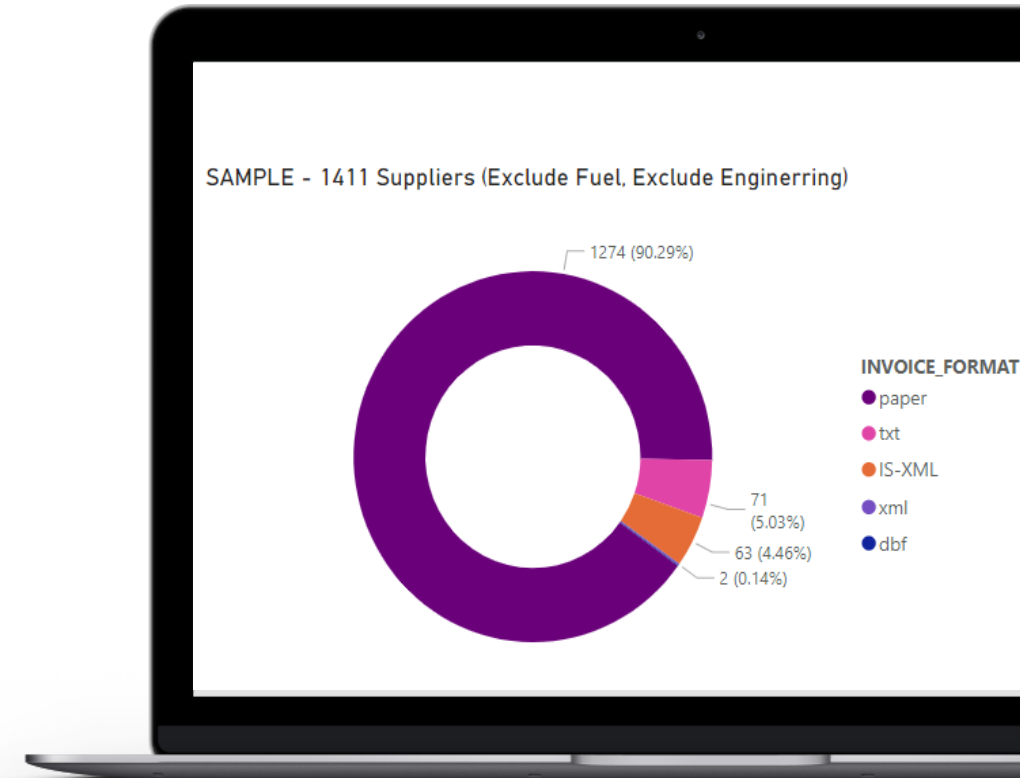


Only **10%** of supplier's invoices can be classified as being in a complete electronic format with line- item details.



→ Fully electronic invoices do **NOT** include:

- Scanned paper documents processed with Optical Character Recognition (OCR)
- PDF files
- Inconsistent Excel files



CONTROL SYSTEM – ACTUAL BENEFITS AND ROI


USER STORY 2024 – FOCUS ON CLAIMS


- Period Managed : **10 months**
 - Amount Billed : **USD 170M**
 - Amount Claimed : **USD 3.09M – 1.82% of total DOC managed**
 - Credit note received : **USD 2.5M – 81% of claims**
 - Managed by: **2 FTE**
- Claims average between 0.5% and 2.5% of the total amount billed depending of scope




CONTROL SYSTEM – ACTUAL BENEFITS AND ROI

Focus on Organizational Benefits

 → Streamline the process of generating reports such as Budget and Accruals to minimize both effort and time.

 → Streamline the process of booking analytics and financial data by integrating rules within the Cost Control System. Achieve complete automation, from the reception of invoices to their booking.

 → Centralize data and knowledge regarding DOC Contracts, impacts, and rules to enhance targeted processes.



Conclusion

Airline net profit forecast 2024 **3.1%**

Typical cost control over billing **0.5 to 2.5 %**

1- Does your airline know how much over billing you have per year and per supplier?

2- Does your airline know how much is the under billing?

3- Does your airline know how much a delay impact cost for a flight?

4- Do you run your cost budget exercise within hours?

What is next ?

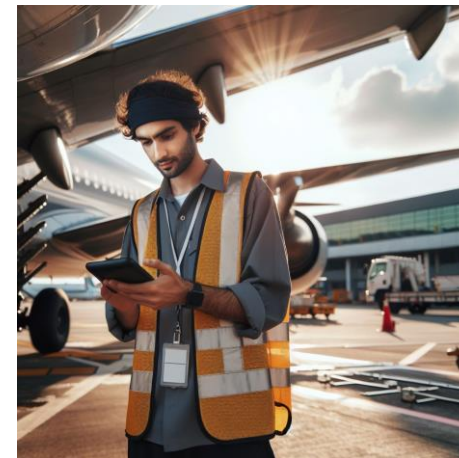
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More automation from SIS to Cost Control process

More interaction from Cost Control to SIS like automated dispute, validation milestone, payment request...

Then we like to improve capture of ad hoc services delivery and acknowledgement.

Creating a GH "ticket"



Thank you

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SR10-SIS Customer Satisfaction Update

Xhonina Osmani Mitrushi

Specialist Industry e-Invoicing, IATA

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Agenda

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1

- Methodology & Respondent profiles

2

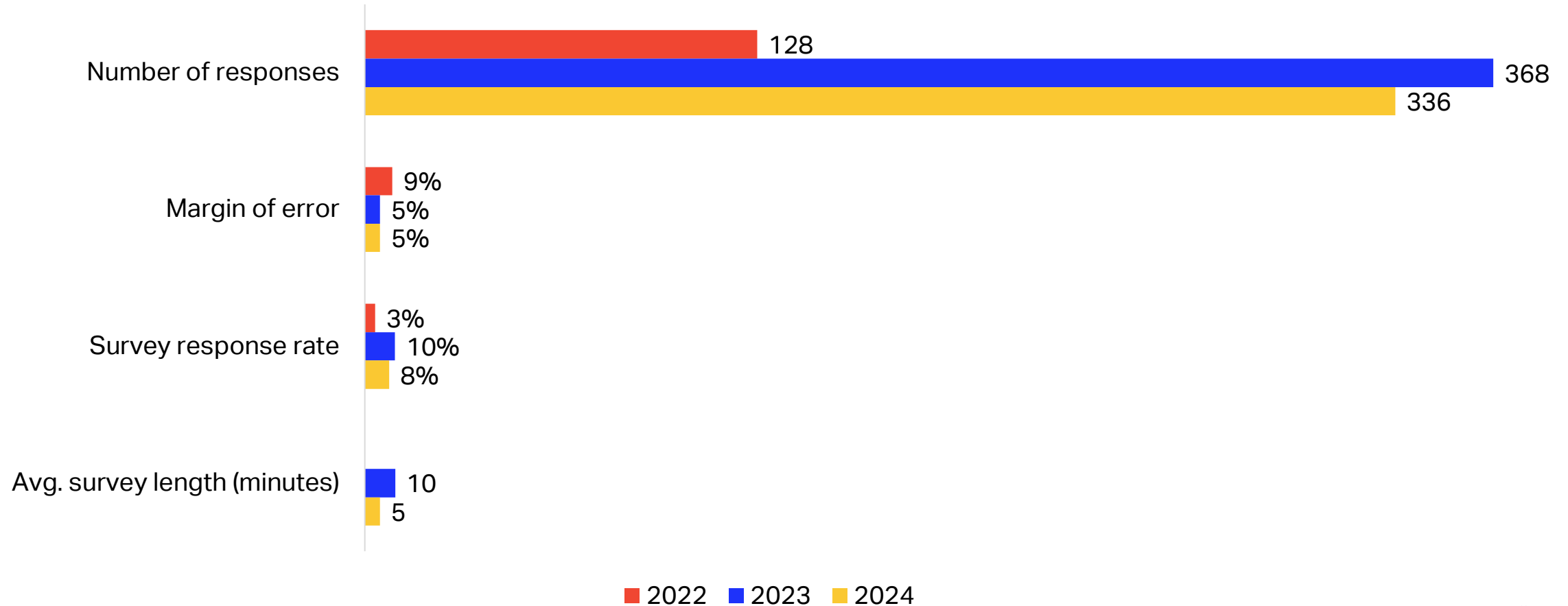
- Executive summary

3

- Detailed research findings and Recommendations:
 - Key experience metrics: NPS, CSAT & Contribution to business success
 - Recommendations
 - Next steps
 - Testimonials

Methodology

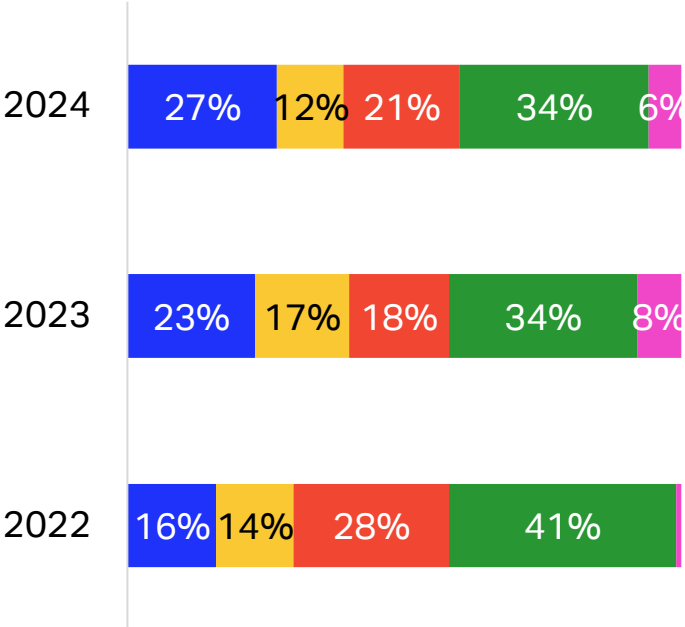
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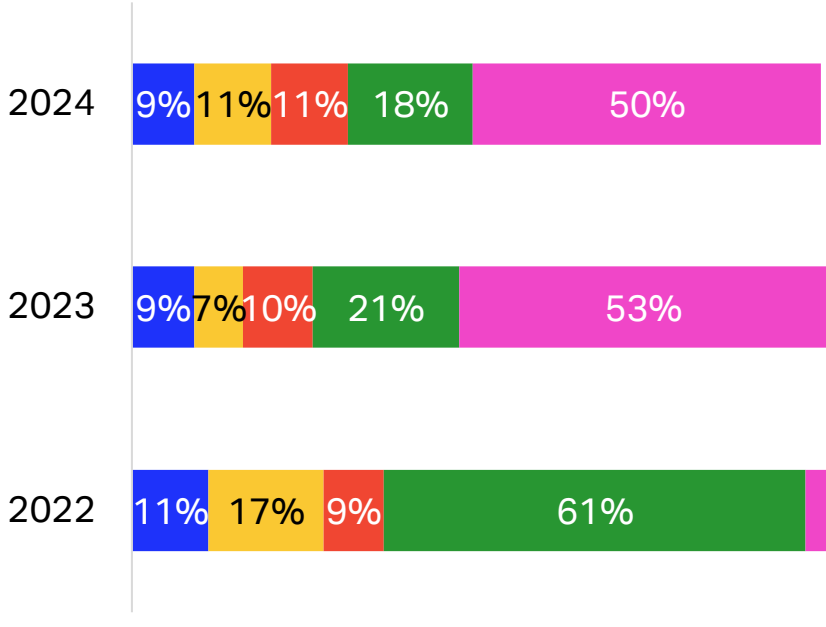
Sample Composition

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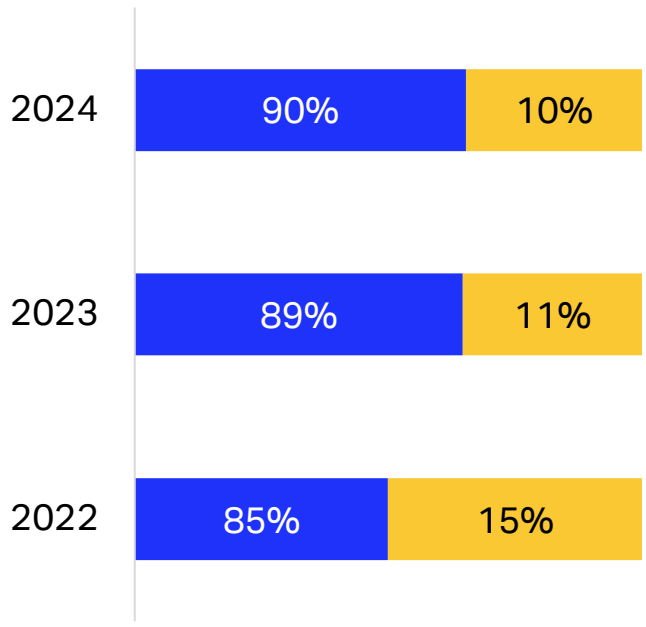
Region



Length as a user



Type of member



- AME
- AMERICAS
- ASPAC
- EUROPE
- NORTH ASIA

- Less than 6 months
- 6 months-1 year
- 1-2 years
- 2-5 years
- More than 5 years

- Airline
- Supplier



Executive summary

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Executive Summary: Key Insights

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NPS Score

SIS has a **high NPS score 39** despite there being a decrease over the past 2 years.

SIS promoters have steadily declined with an increase in passives. While NPS score has not significantly changed YoY, there is need to improve important components of SIS to increase future NPS score.

NPS Themes

The NPS themes that are more commonly mentioned by detractors are ease of use and efficiency. These themes are often representative of improvement areas that users have identified.

SIS NPS might be improved by fixing technical issues and interface that affect user experience and retain invoice data for longer periods.

Prevalent Improvement Areas

41% of SIS users identified improvement areas around:

- User Experience / User Interface
- Documentation/reports
- Support/training

Detailed Research Findings

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Survey Metrics Explained

Margin of error

% - A metric used to understand how closely the responses collected from this survey represent all active SIS users. A margin of error of 8% or less is acceptable and it also represents the percentage that scores can vary. In 2024, SIS has a NPS score of 39 and a margin of error of 5%, which means that the 2024 NPS score could vary from 34-44.

CSAT

% - Overall Customer Satisfaction with SIS based on the percentage of users who are very satisfied or somewhat satisfied.

NPS

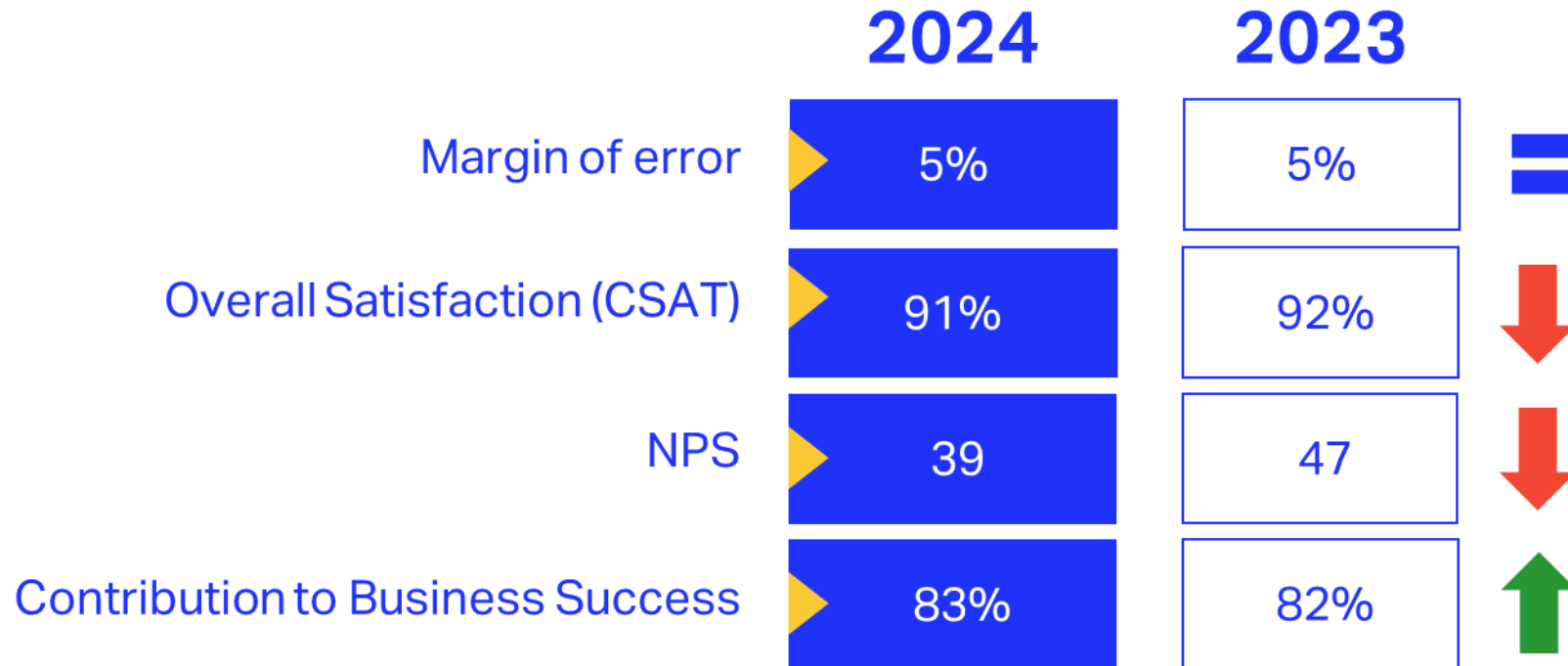
- Net Promoter Score - How likely customers are to recommend SIS to others.

Contribution to Biz Success

% - How much Customers feel that SIS is contributing to their overall business success based on the percentage of users who said SIS contributes a lot or considerably to their business success.

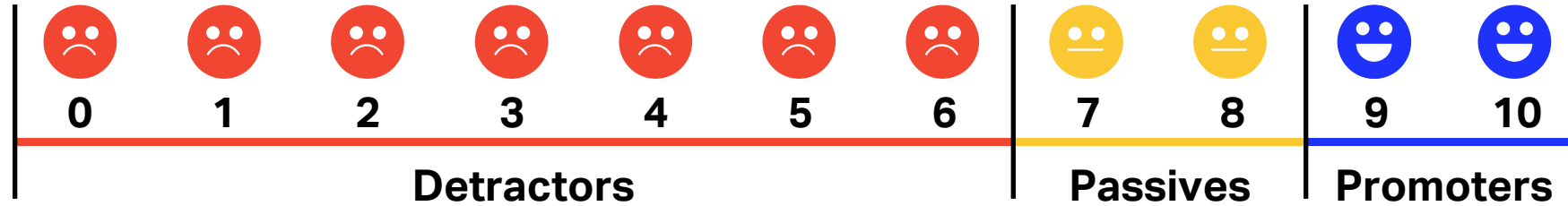
Key Experience Metrics

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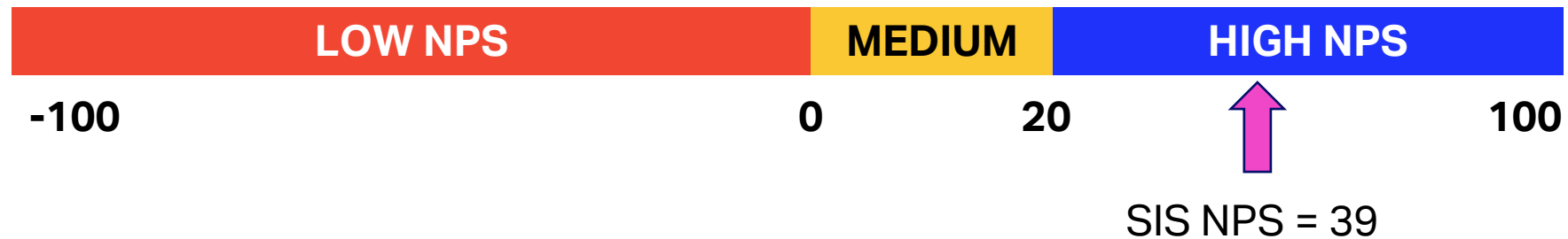


What is a good Net Promoter Score?

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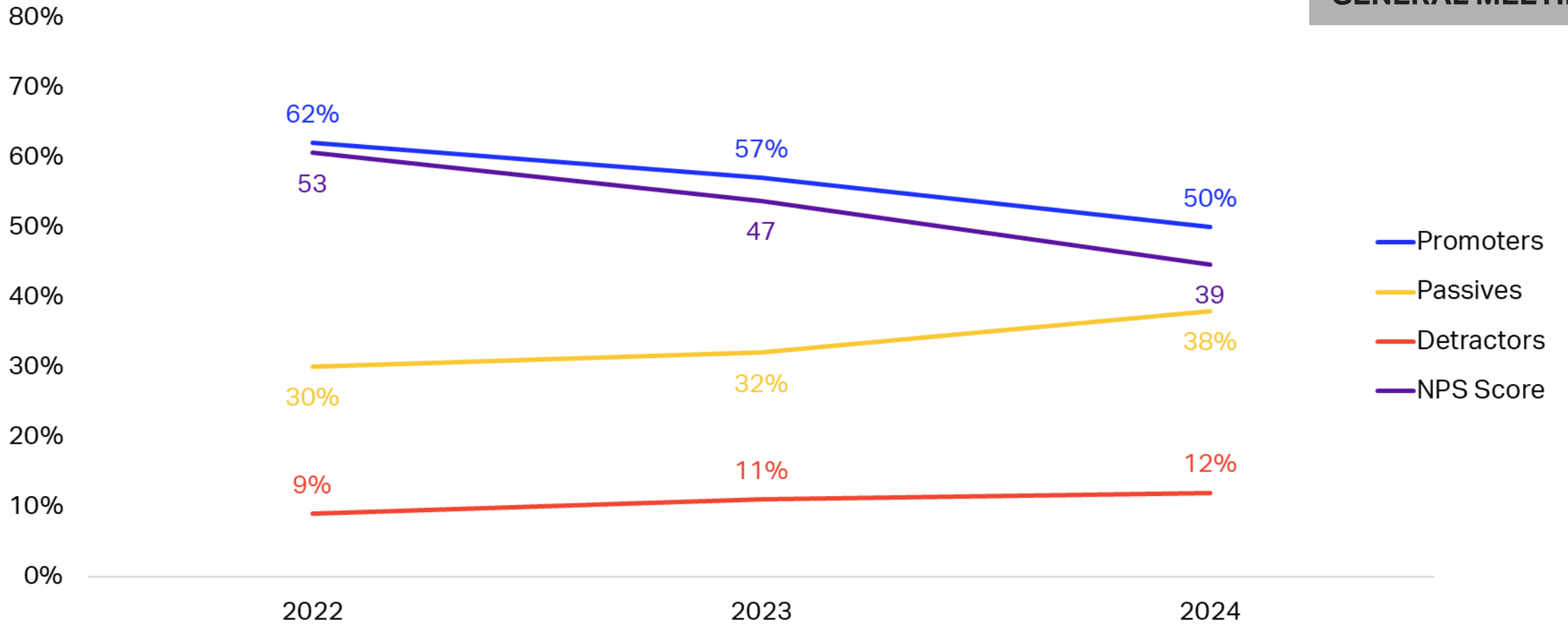


$$\text{Happy Face} \% - \text{Sad Face} \% = \text{Net Promoter Score}$$



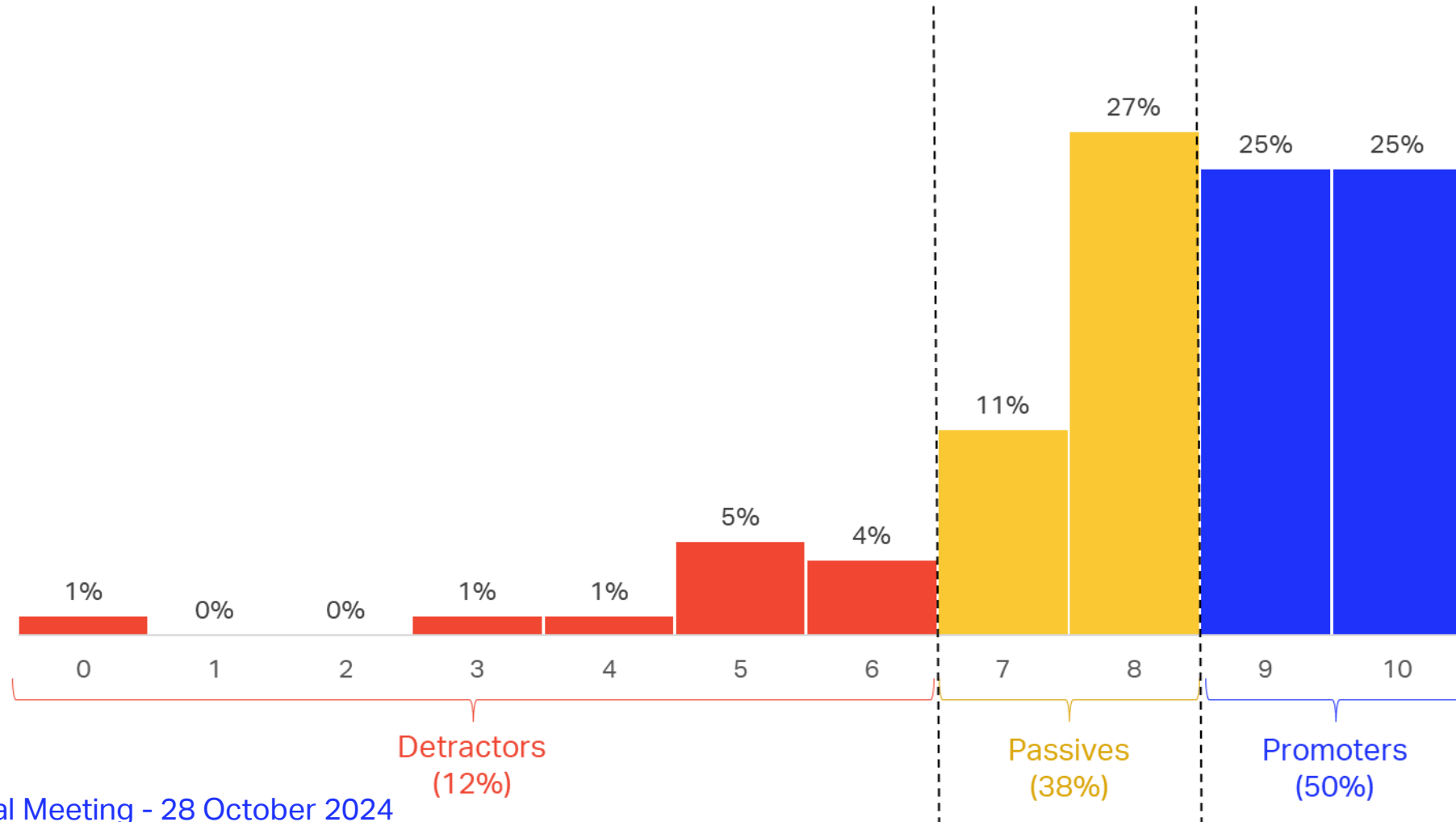
SIS NPS Trend

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NPS Passives may shift to Promoters

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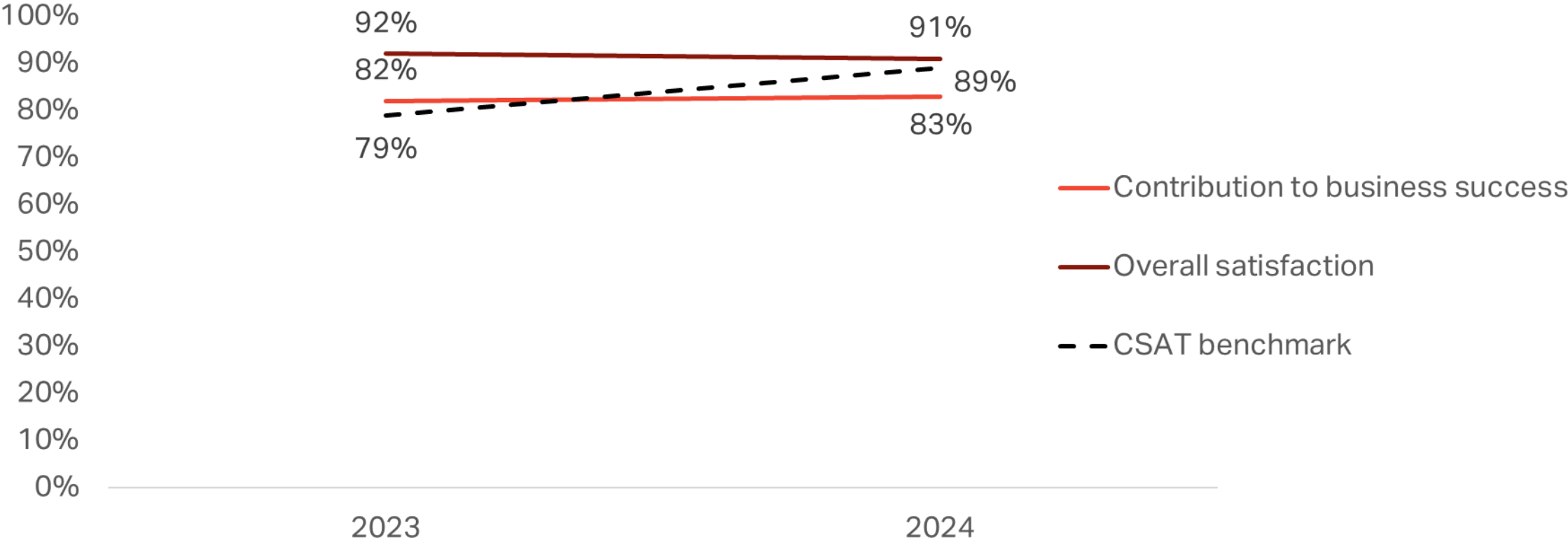


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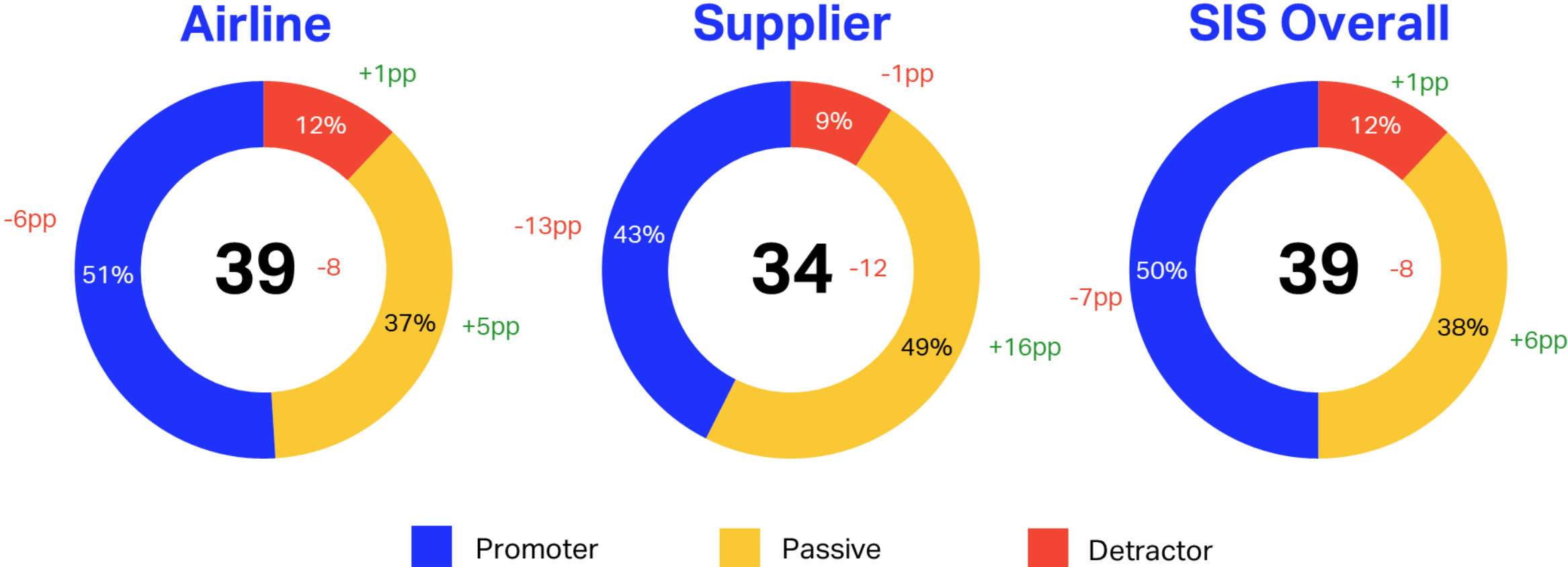
SIS Overall Satisfaction

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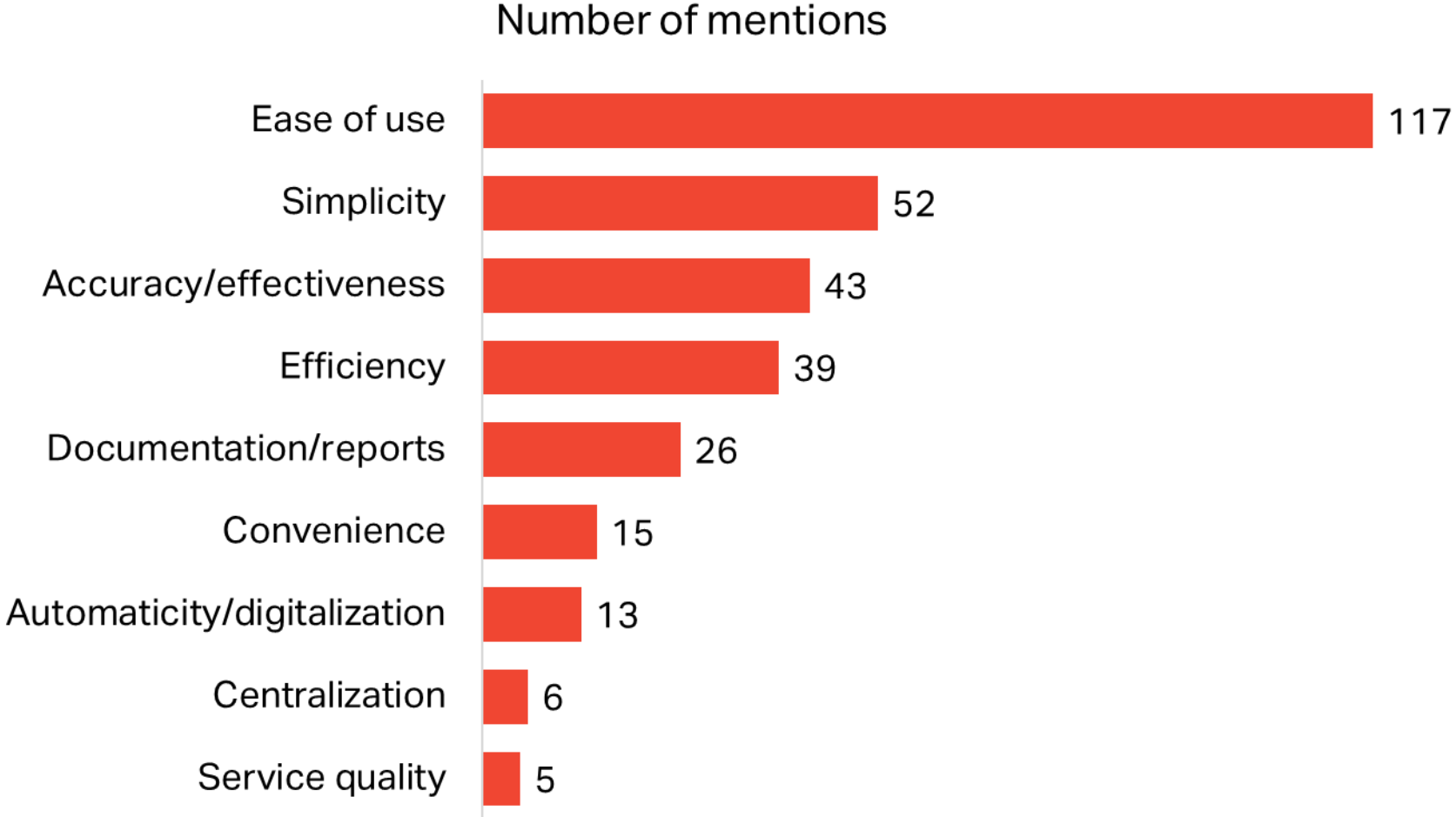


NPS based on SIS member type

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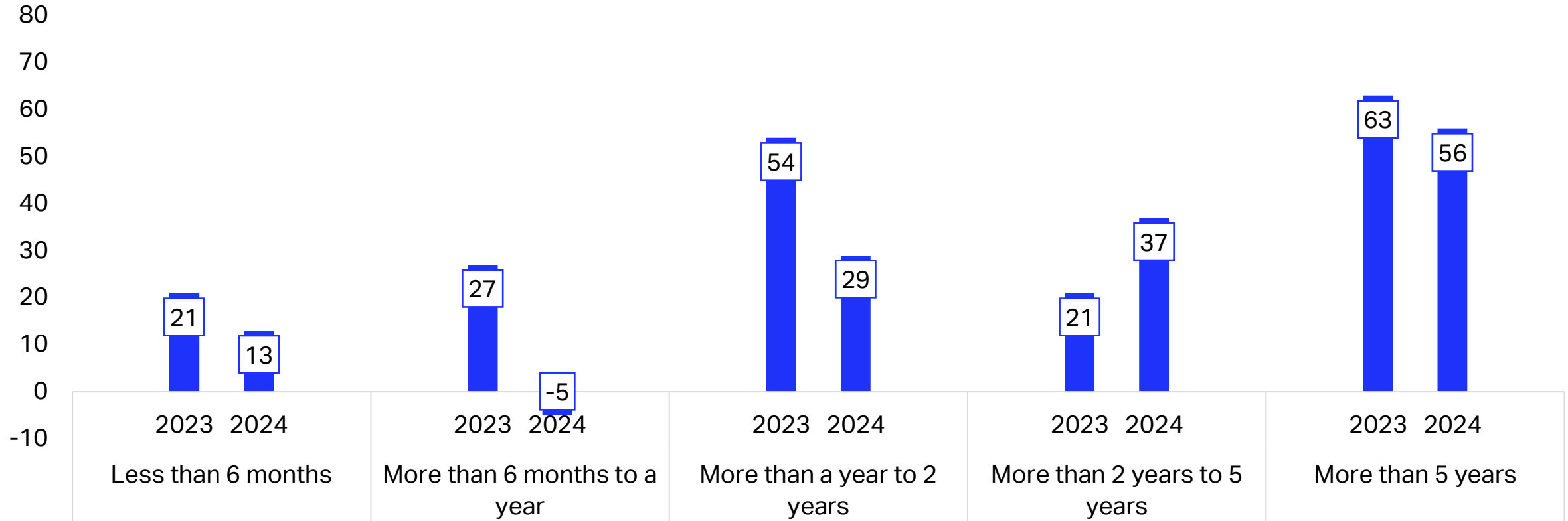


SIS NPS explanations



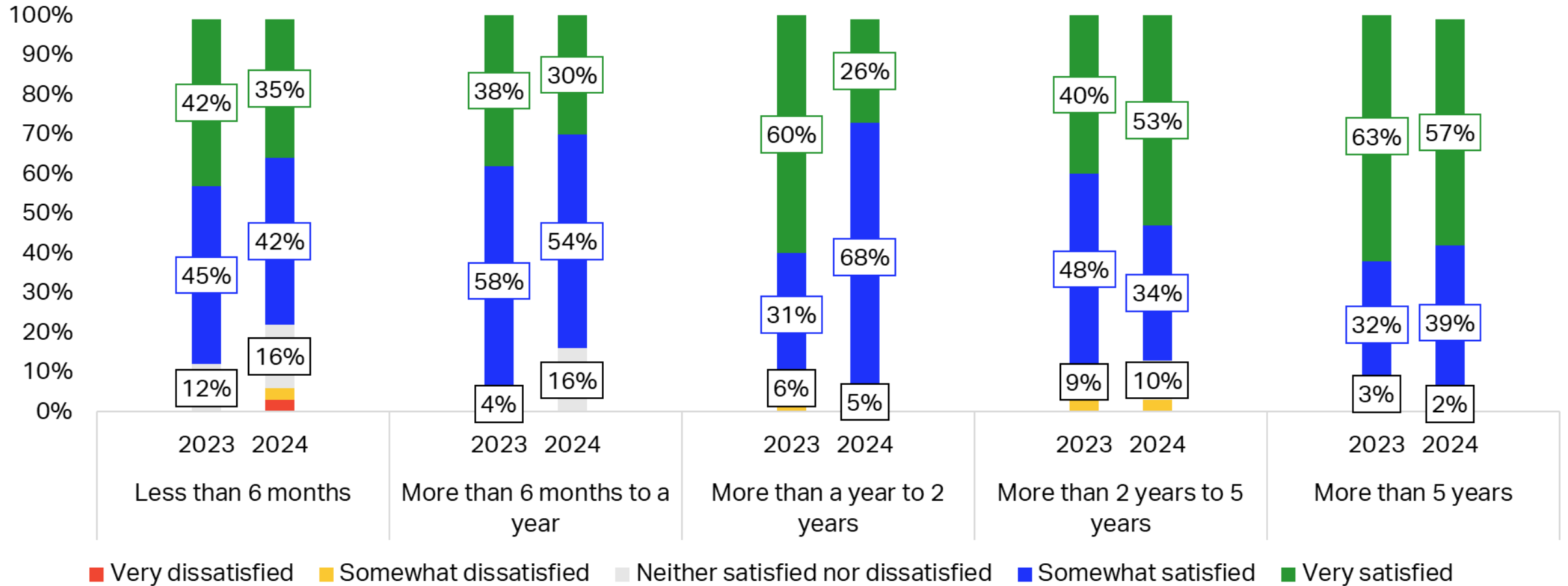
SIS NPS scores by length as a user

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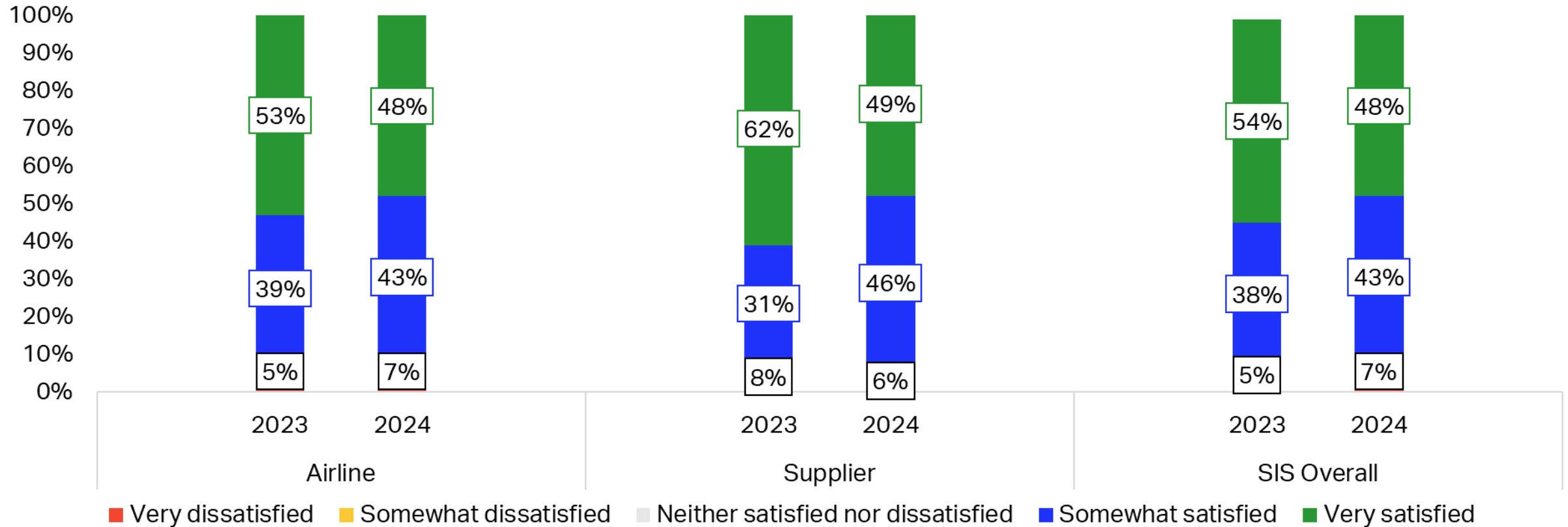
SIS CSAT by length as a user

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Overall satisfaction with SIS by member type

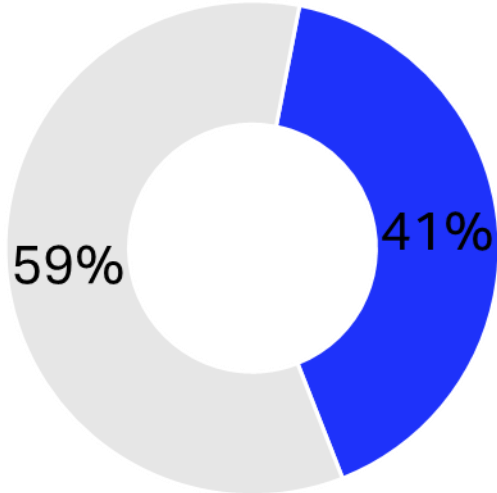
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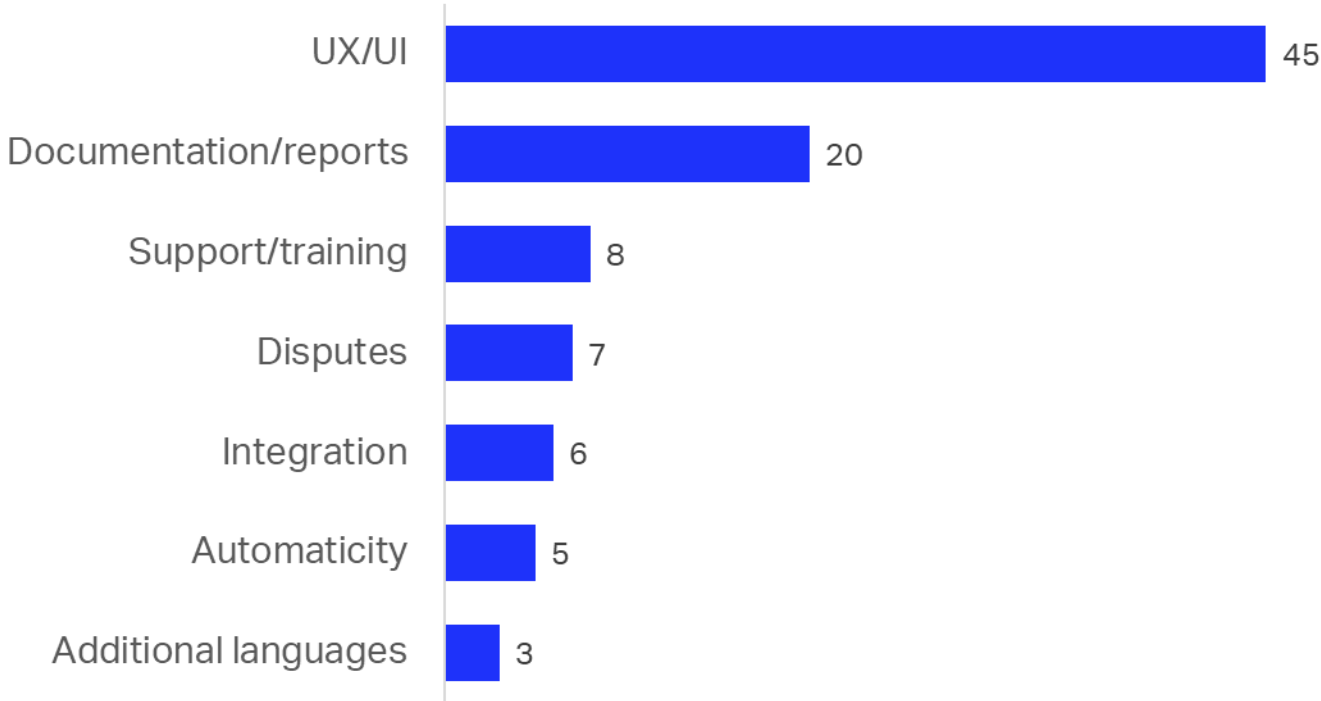
What Users Would Improve in SIS

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41% would improve something about SIS
(27% of promoters, 70% of detractors)



■ Yes ■ No



Some Positive Feedback

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Positive

Ease of use

"Much easier to keep track/pay invoices."

Simplicity

"It is a very simplified process."

Accuracy/effectiveness

"For its reliability and effectiveness."

Efficiency

"Invoices are processed and sent faster."

Documentation/reports

"Very good analytic and reporting system."

Convenience

"Convenient and hassle-free."

Automaticity/digitalization

"Digitalization of all processes from billing to data exchange."

Centralization

"It's good to have only one platform for all invoices."

Service quality

"Consistently high level of professionalism and efficiency in staff delivering the service."

And Some Not-So-Positive Feedback

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Negative

Ease of use

"Difficult to use and find invoices."

Simplicity

"Some processes are sometimes hectic, e.g., we have to reject line by line for an invoice."

Accuracy/effectiveness

"Random log-outs and very little flow in the operations."

Efficiency

"We use the web portal manually so to invoice is hectic, time-consuming, etc"

Documentation/reports

"No simple way to retrieve docs in archive."

Convenience

"Not convenient enough to log in."

Automaticity/digitalization

"Too automatic for a small airline like mine with the limited revenue accounting resources."

Centralization

N/A

Service quality

N/A



Survey Recommendations

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Improve ease of use by reducing manual effort when creating and uploading invoices, managing disputes, and generating/downloading reports, potentially through automation/integration

Simplify the log-in process and prevent frequent system log-outs

Send invoices over email or at least send email notifications when invoices have been uploaded

Provide more timely responses to users seeking support and provide a direct line of contact with customer service

Make users more aware of existing trainings and materials and provide specific training content for newer users

Keep archival records longer and make them easier to access

Strengthen control mechanisms to avoid invoice inaccuracies

Our Next Steps

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Improve User Experience.

Simplify Documentation.

Enhance User Interface.

Promote Awareness of
Automation with SIS and
File/Data Retention Policy.

Thank you

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A6-Date and Place of Next General Meeting

Adina Minculescu

Head Invoicing Services, IATA

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Thank you

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A7-Any Other Business

David Vaughan – Chair, SIS Steering Group

Finance Manager, Revenue Accounting & Taxes, Qantas Airways

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A8-Close of Meeting

David Vaughan, Chair, SIS Steering Group

Adina Minculescu, Head Invoicing Services, IATA

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BS1 - New SIS Functionalities & Brainstorming

Vivekh Pundit, Senior Manager, Industry e-Invoicing (IATA)

Chris Mengyuan Fang, (Xiamen Airlines)

Jerry Fonacier, Secretary Treasurer (ACH)

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Inspiration

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Think about life before and after SIS...

We all want to “work smart, not hard”. Reduce time, optimize performance.

How can SIS help us continually evolve?

Set the Stage

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- Think about what you do today that can be improved using SIS.
- All ideas welcome.
- Stay focused on the goal – ideas that help the entire SIS community.
- One idea at a time – limit discussion to 5min per idea.
- Contribute to each other's ideas.
- Use the flipchart to draw / visualize.
- The more ideas the better!

What's on your mind?

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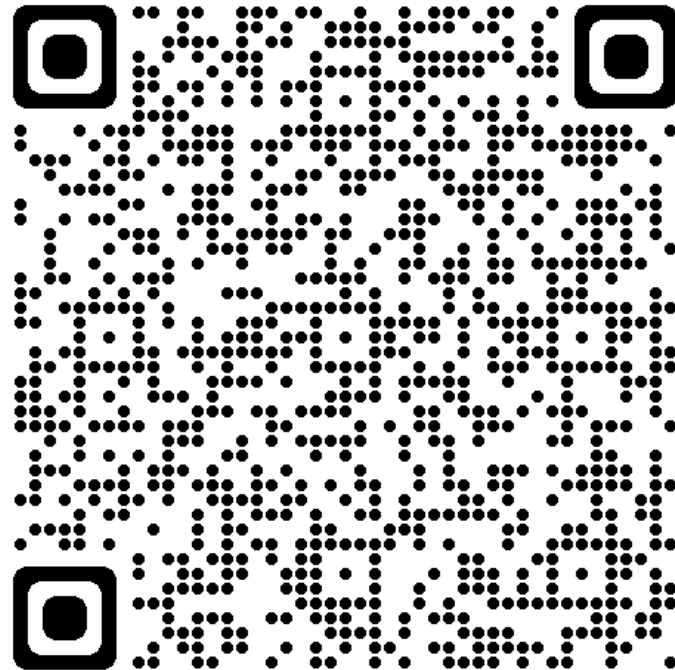
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List of Open SIS CR's

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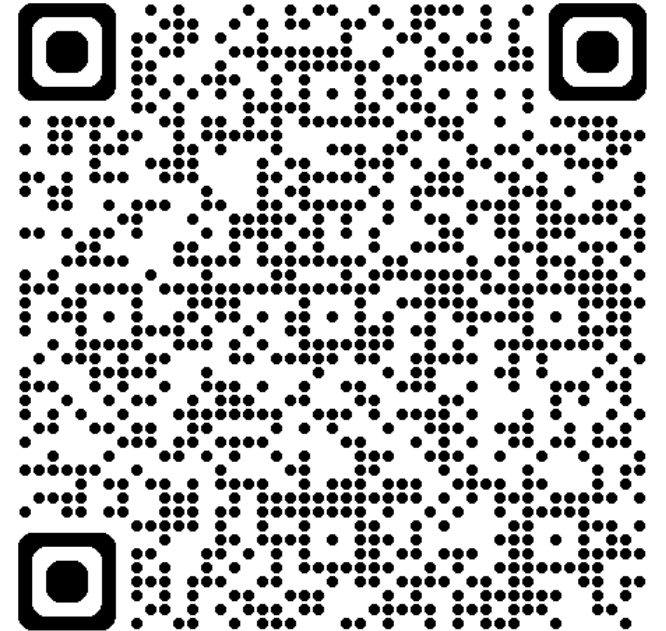
- [List of open change requests \(pdf\)](#) on the SIS website, "Documents" tab.



Submit your ideas!

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1. Fill out the **Proposal Form** – scan the QR code -> Enter the Background, Problem and Solution.
2. Submit the form to SIS by logging a new case in the [IATA Customer Portal \(portal.iata.org\)](https://portal.iata.org) and select the Case Reason as "**New Feature Request**".

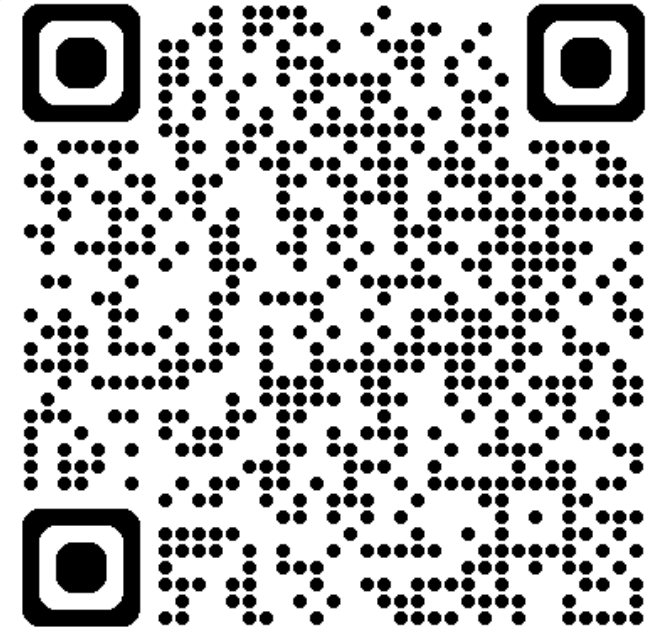


Few New SIS Functionalities

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Documentation / materials available on the SIS website www.iata.org/SIS

- Prevent Duplicate Coupons for Prime PAX Billings
- Bulk Correspondence Processing
- SIS Bulletins and Webinars on IS-WEB
- Settle Bilateral Invoices/Credit Notes via Clearing Houses
- New Fields for Misc Credit Notes to Reference Original Invoices
- Cargo XLS-XML Convertor
- Integration with Tax Authorities (Hungary, India, Italy, Malaysia, Romania, Saudi Arabia)



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SIS Breakout Session 2 - SIS e-Invoicing Compliance

Monika Kolos-Lembas

Senior Process Architect
Procure to Pay, Lufthansa

Gemma Giner

Senior Manager Tax
Policy IATA

Kirk Pereira

Head Standardization
e-Invoicing IATA

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Today's session

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- Gemma : Tax Policy: E-invoicing and tax reporting
- Monika: Germany e-Invoicing mandate
- Kirk: Simplified Invoicing format

Tax Policy: E-invoicing and tax reporting

- In many jurisdictions, **airline industry standardized e-documents** (e-ticket, EMD, e-AWB) have long been accepted as a simplified invoice and proof of payment
- An increasing number of governments is imposing **general e-Invoicing regimes with non-harmonized and complex requirements** that put a significant administrative, technical and financial burden on airlines:
 - **41** national jurisdictions have an active e-Invoicing mandate,
 - **27** jurisdictions will implement invoicing mandates in the next few years
- As these e-reporting/e-Invoicing mandates are rapidly proliferating and impose an excessive compliance effort and expenditures on the airlines, an advocacy global plan is recommended for the airline industry.



E-Invoicing

Simplified and standardized requirements must be provided for air travel documents

To ensure optimal economic and social benefits derived from aviation, VAT or GST regimes need to be implemented in an efficient manner that reduces the administrative burden and costs to businesses. This paper outlines specific considerations and recommendations for tax invoices to B2B customers.

Background

As a leading stakeholder in the global supply chain, the airline industry is also a major, worldwide, fiscal contributor. Passenger and cargo airlines have long adopted electronic mechanisms for the sale, reconciliation, reporting, and remittance of liabilities due to governments for their taxable services and supplies. However, the non-standard and complex invoicing guidelines in VAT regimes is generating administrative and technical implementation burdens.

VAT regimes and their consequent, e-invoicing requirements. e-tickets, EMDs, and AWBs contain the necessary information relative to the supplier, the user, and the taxable services and supplies reported by the air transportation industry. These documents were designed by the air transportation industry to harmonize ticketing, sale, and accounting systems with fiscal reporting systems. Therefore, fiscal and taxation authorities are urged to continue to collaborate with the air transportation industry to avoid non-standard and complex technical requirements that are administratively, impractical, and financially burdensome, and that do not generate a benefit for States, airlines, and consumers.

IATA Position

Electronic tickets, also known as e-tickets, which are used for the sale of passenger air transportation; electronic miscellaneous documents (EMDs), which are used for the sale of ancillary services incidental to air transportation; and airway bills (AWBs), which are used for the sale of air cargo transport services, are the standard electronic documents utilized by the air transportation industry worldwide. As such, these documents have become universally accepted by fiscal authorities with the evolution of

The International Air Transport Association (IATA) endorses, as a matter of policy, the resolutions of the International Civil Aviation Organisation (ICAO), a specialized agency of the United Nations, which recognises the exemption of international air transport from tax by more than 190 signatory States. IATA, urges all States, including their political subdivisions, to fully recognize the ICAO resolutions



Germany e-Invoicing

for B2B transactions

Monika Kolos-Lembas

P2P Senior Process Architect and eInvoicing Project Lead for LH Group

e-Invoice : what is it?

An e-Invoice provides invoice content in a structured, machine-readable data set.

This ensures that information provided in this form by the invoice issuer can be:

- transmitted electronically
- received electronically as well as processed automatically.

**An image file, PDF file or scanned paper invoice
does not meet these statutory requirements.**

10345 Berlin
031 958 81 11

Baumann Enterprise
Mustergasse 1
10345 Berlin

Postenauszug 01.06.20-5 - 30.06.20-5
Referenz: 2P0207

Konto Nr. 385912-00-1
IBAN DE32 0060 7823 1258 0000 1

Währung EURO Blatt 1/1

Datum	Text	Belastungen	Gutschriften	Kontostand
	SALDOVORTRAG			16'000.00
21.06.20-5	Vergütungsantrag Swisscom Fixnet AG 3050 Bern	437.45		15'562.55
21.06.20-5	Vergütungsantrag Winterthur Versicherungen Bern	304.10		15'258.45
25.06.20-5	Einzahlung Konkursamt Thun		210.00	15'468.45
27.06.20-5	Vergütungsantrag Château Listran (EUR 678.00)	942.40		14'526.05
30.06.20-5	Habenzins 0.75% vom 01.01.-30.06.20-5		207.00	
30.06.20-5	Verrechnungssteuer 35% auf 207.00			
30.06.20-5	Spesen			

Rechnungsprüfung

RE-Eingang 13.08.2020

sachlich/rechnerisch i.O.

gebucht

Anmerkung Rechnungsnummer prüfen

*Bitte an
FRAU MÜLLER*

*Referat 5711
gez. Schmidt*

Illustration: Example of a paper invoice

```
<?xml version="1.0" encoding="UTF-8"?> <ubl:Invoice xsi:s
"urn:oasis:names:specification:ubl:schema:xsd:Invoice-2
http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/maindoc/UBL
"urn:oasis:names:specification:ubl:schema:xsd:Unqualified
"urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
"urn:oasis:names:specification:ubl:schema:xsd:QualifiedDa
"urn:oasis:names:specification:ubl:schema:xsd:CommonAggre
"urn:un:unece:uncefact:documentation:2" xmlns:xsi="http:/
xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:C
"urn:oasis:names:specification:ubl:schema:xsd:Invoice-2">
urn:cen.eu:en16931:2017</cbc:CustomizationID> <cbc:ID>000
2018-01-03</cbc:IssueDate> <cbc:DueDate>2018-01-31</cbc:D
</cbc:InvoiceTypeCode> <cbc:Note>ADU</cbc:Note> <cbc:Note
des SCAG eRechnungs-Testgenerators... </cbc:Note> <cbc:Do
</cbc:DocumentCurrencyCode> <cbc:TaxCurrencyCode>EUR</cbc
<cbc:BuyerReference>11 3 55 321 - 88455 - 41</cbc:BuyerRe
<cbc:ID>648852</cbc:ID> </cac:OrderReference> <cac:Contra
</cbc:ID> </cac:ContractDocumentReference> <cac:ProjectRe
Entwicklung bezüglich einer IT-Lösung zur Digitalisierung
</cac:ProjectReference> <cac:AccountingSupplierParty> <ca
<cbc:StreetName>Friedrichstr. 77</cbc:StreetName> <cbc:Ad
Berlin</cbc:CityName> <cbc:PostalZone>NaN</cbc:PostalZone
<cbc:IdentificationCode>DE</cbc:IdentificationCode> </cac
<cac:PartyTaxScheme> <cbc:CompanyID>DE12553687456</cbc:Co
</cbc:ID> </cac:TaxScheme> </cac:PartyTaxScheme> <cac:Par
Best IT-Solutions AG</cbc:RegistrationName> </cac:PartyLe
Johanna Bertel</cbc:Name> <cbc:Telephone/> <cbc:Electroni
johanna.bertel@bestitsolutions.ag</cbc:ElectronicMail> </
</cac:AccountingSupplierParty> <cac:AccountingCustomerPar
<cbc:StreetName>Bundeschausee 65</cbc:StreetName> <cbc:A
Berlin</cbc:CityName> <cbc:PostalZone>13549</cbc:PostalZo
<cbc:IdentificationCode>DE</cbc:IdentificationCode> </cac
<cac:PartyLegalEntity> <cbc:RegistrationName>Bundesarchiv
</cac:PartyLegalEntity> <cac:Contact> <cbc:Name>Hannes Sc
```

Illustration: Example of an electronic invoice

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Source: [How e-Invoices differ from paper or PDF invoices \(e-rechnung-bund.de\)](http://www.e-rechnung-bund.de)

Invoice format: What is accepted?

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For B2B transactions, the German Bundestag parliament had called for the adoption of B2B mandatory e-Invoicing to help combat VAT fraud.

- The German government's suggestion would be consistent with the European Value-added Tax in the Digital Age (ViDA) initiative, which involves utilizing the EN 16931 European electronic invoice standard.

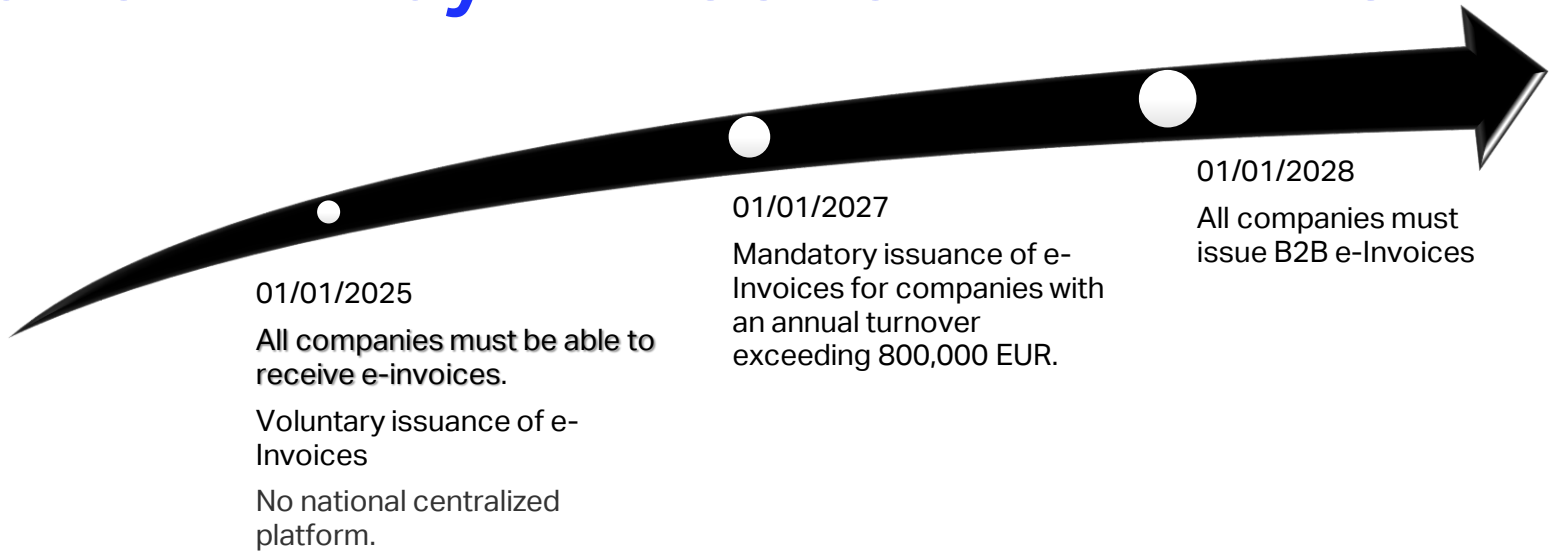
National versions of the European standard EN 16931

- **ZUGFeRD** is a hybrid e-Invoice format. It includes two elements: human-readable PDF/A-3 with an embedded XML file.
- **Xrechnung** is a pure data record (xml file), without invoice visualization as PDF file.

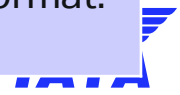
Germany may also make use of the Peppol BIS Billing 3.0.

Allowed format by Phase for B2B trans.

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2025-2026	2027	2028
Paper	Paper: allowed under special conditions	Paper: not allowed
e-Invoice according to EN 16931 National formats supported in Germany: XRechnung and ZugFeRD.	e-Invoice according to EN 16931. National formats supported in Germany: XRechnung and ZugFeRD.	e-Invoice according to EN 16931. National formats supported in Germany: XRechnung and ZugFeRD.
Other formats (PDF, XML, EDIFACT, etc.)	Other formats allowed under special conditions	Other formats provided they are compatible with the EN16931 format.



Who is obliged to send/receive new invoice format for B2B transactions?

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Obligations stands for any taxable supplier in Germany.

- Where the supplier and recipient are established in Germany.
- Taxable services need to be performed / consumed / delivered in Germany.
- Also specific zero-rated transactions (e.g. intra-Community supplies or sales under so-called Reverse-Charge regime) are subject to the mandatory e-invoicing, when supplier and beneficiary are established in Germany

How does my e-Invoices get to recipient (for B2B) as of Jan 2025?

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**Stay tuned and check information available on
German Government webpage.**

Germany: Will SIS offer a solution?

The short answer is yes

- Study will be done in Q1 2025 on which is the best approach to implement.
 - ZUGFeRD / Xrechnung or another compliant format
- Implement the chosen format by Q4 2025 and offer it for all invoices

Simplified Invoicing format

Introduction of a new format

We have 4 billing categories in SIS

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Passenger Invoices

- For Passenger interline – using IS-IDEC / IS-XML and IS-WEB for input

Cargo invoices

- For Cargo interline – using IS-IDEC / IS-XML and IS-WEB for input

UATP Invoices

- For UATP on behalf billings – using IS-XML

Miscellaneous Invoices

- For all other types of B2B invoices (including BSP and CASS invoices) – not covered in the above 3 categories – using IS-XML and IS-WEB



If specific invoice formats
or e-Obligations are
required

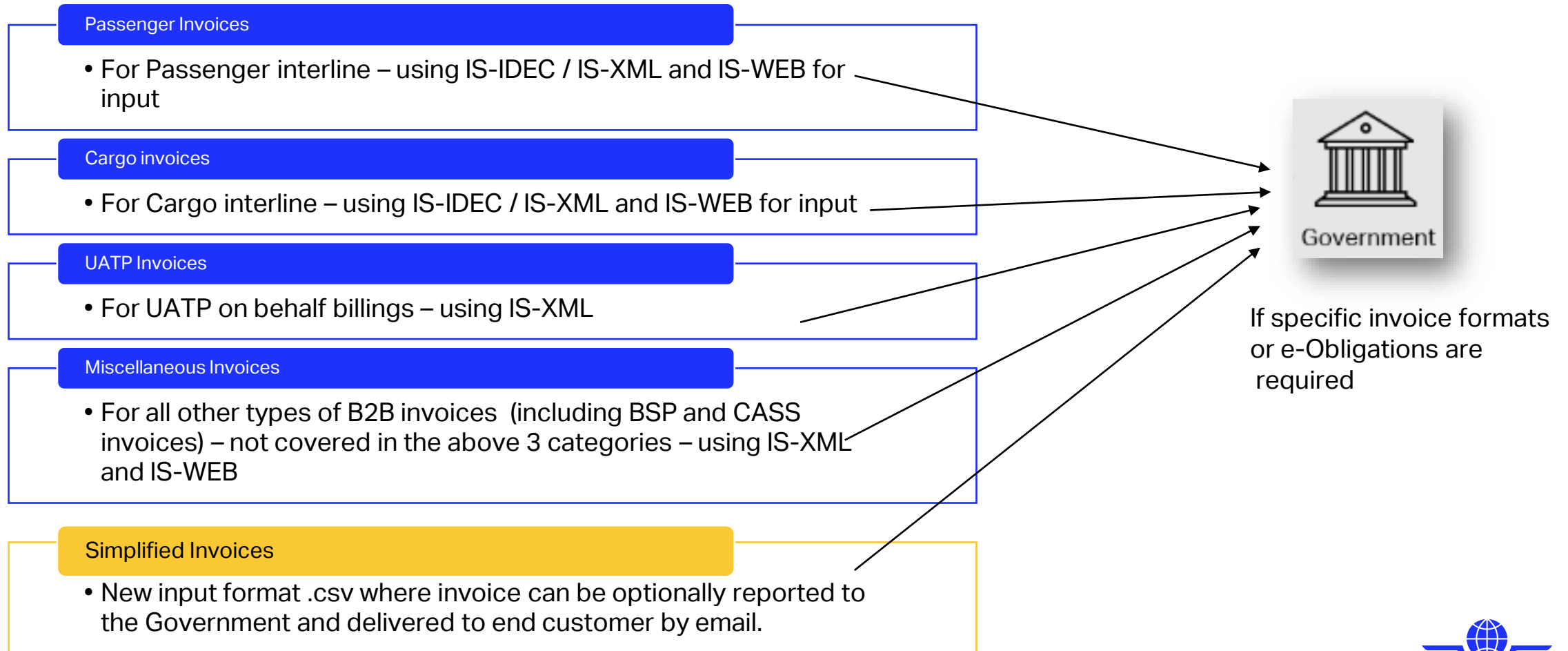
However, this covers only part of the needs of our members

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- What about invoices for direct sales or over the counter sales that are under an e-Invoicing mandate?
- Would you need to have an alternate e-Invoicing provider to send these invoices in a country?

Introduction of the 'Simplified Invoicing Format'

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Introduction of the Simplified Invoice Format

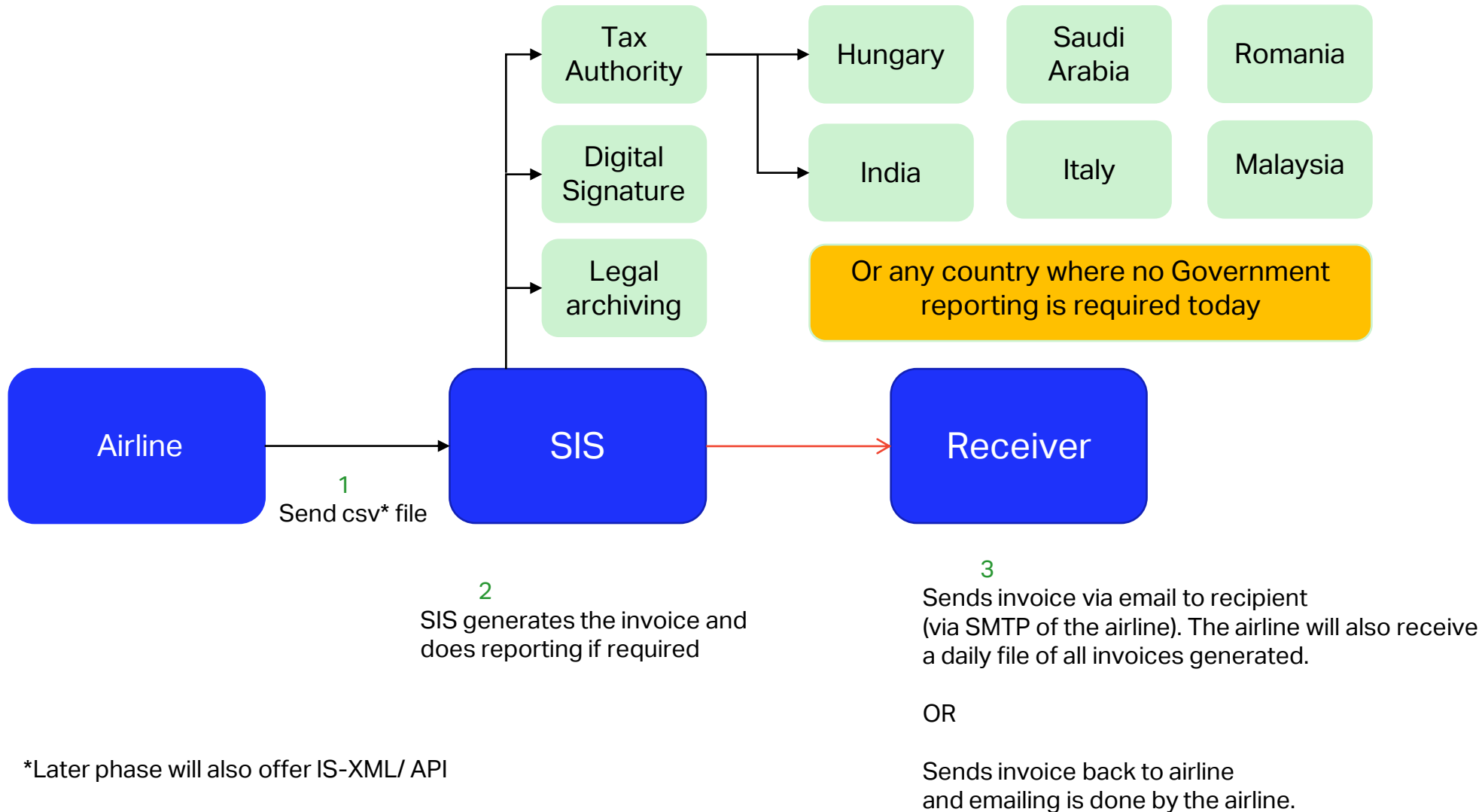
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- Input file will be created by the airline
- .csv format
- Generated / reported invoice can be sent to the end customer (using the SMTP server of the airline)
- Copy of invoice will be sent back to the airline on a daily basis

- Important: Airline needs to capture consent of the end customer for capturing personal data and for receiving of email

Simplified Invoicing format

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*Later phase will also offer IS-XML/ API



Input – CSV (will later be extended to XML)

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Seller Cod	Seller Loca	Point of Sa	Invoice Nu	Invoice Ty	Invoice Da	Invoice Tir	Invoice Cu	Buyer Nan	Buyer T	Buyer Add	Buyer Add	Buyer Add	Buyer Add	Buyer Pho	Buyer Em	Buyer Stre
1000826	17		XXX/50261	I	14-Jun-24	18:05:21	MYR	L wata	SX00000					+49 5176 2	name.a@gmail.com	
1000826	17		XXX/50261	I	14-Jun-24	18:05:21	MYR	L wata	SX00000					+49 5176 2	name.a@gmail.com	
1000826	17		XXX/50261	I	14-Jun-24	18:05:21	MYR	L wata	SX00000					+49 5176 2	name.a@gmail.com	
1000826	17	003615-XC	XXX/C1073	I	15-Jun-24		USD	N Smith		Passport	XXXXXX					35 Lake Av
1000826	17		XXX/5034C	C	15-Jun-24		MYR	Name Suri	XX9083			NID	5024-781-	6871 235		

New invoice layout

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Tax Invoice Date: 16 Nov 2024
Digitally Signed

LOGO

ABCD Aviation
Level 3, Tower D
West Road, City
110037
DELHI INDIA
Tax/VAT ID: ABC1234567 / XX9999999
Co. Reg.#: B12786523
Point of Sale: J77154

Number: INV12345
Buyer Details:
Name Surname
name.surname@gmail.com
Ph #: 9999999999
Tax ID: 238UG0900
PAN: YYYYYYYY
Aadhaar: 123456789012
Flat no. 1104 Building A, Modern Apts.,
East Road
Delhi 110001
Delhi India

Original Invoice Details: Number ORI1134 Dated 16 Mar 2024.

Line Charges

Description	Value (EGP)
Line #10 - Air travel and related charges	5,000.00
Line #20 - Airport charges	1,500.00
Line #30 - Wheelchair charges	1,000.00
Charge: 1,200.00 Discount/Surcharge: -200.00	
Subtotal without VAT/Tax (EGP):	7,500.00

VAT/Tax

Type	Category	Additional Information	Base Amount (EGP)	Rate %	Value (EGP)
VAT/GST	Standard		5,650.00	15.000	847.50
VAT/GST	Exempt	Services for disabled persons	1,000.00	0.000	0.00
Total VAT (EGP):					847.50
Total Tax (EGP):					0.00
Total including Taxes (EGP):					8,347.50

VAT/Tax in Local Currency (for information only):
Exchange Rate From Document Currency To Local Currency:
1 EGP = 1.73000 INR
Total VAT/Tax Amount in Local Currency:
INR 1466.00

Routing: CAI-DEL

Incorporated under the Companies Act 1956.

13th SIS General Meeting - 28 October 2024



Pricing for Simplified Invoices

- Globally accumulated SIS volumes
- Part of Item S6 – that will be presented today

Quarterly invoice volume threshold:	0 - 9,999 (base)	10,000 - 39,999	40,000 - 89,999	90,000 - 159,999	160,000 - 299,999	300,000 - 599,999	600,000- 1,199,999	1.2 Million +
Price per Invoice	\$0.33	\$0.33	\$0.33	\$0.22	\$0.16	\$0.1	\$0.07	\$0.05

Key Takeaways

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- Compliance is crucial
- Stay updated on changes in the markets you operate in
- Assist IATA in their advocacy efforts
- For countries where you need a solution for e-Invoicing, do get in touch with the SIS team
 - SIS is an industry cost recovery system.
 - Consider SIS in your e-Invoicing RFP's
- Your inputs help to build our roadmap.

IATA

WORLD

FINANCIAL

SYMPOSIUM

IATA

WORLD

PASSENGER

SYMPOSIUM

Thank you

Bangkok, Thailand
28 October 2024

**IATA SIMPLIFIED
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GENERAL MEETING**

#IATAWFSWPS



SIS General Meeting Breakout Session

PSC Settlement and Accounting Standards Board
Airline Billing and Settlement Working Group

Airline Settlement Business Requirements Document Overview

Benaifer Bhatena, ABS Chair, WestJet

Daniel Erler, ABS Vice-chair, Hahn Air

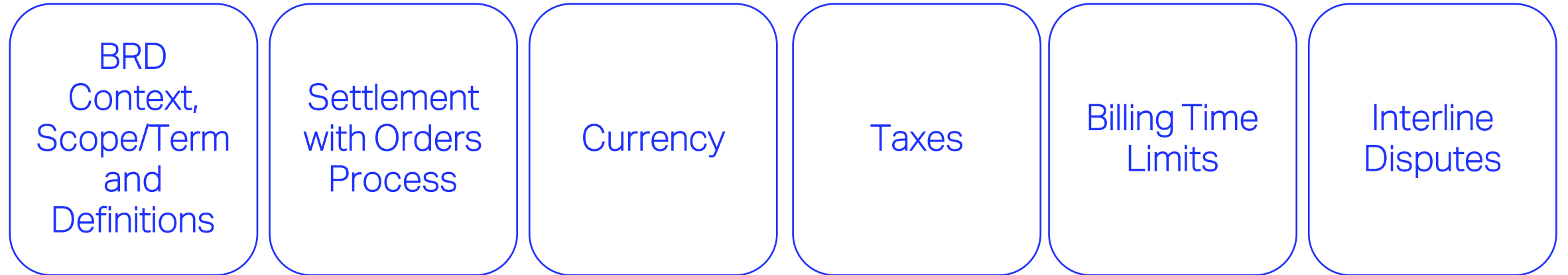
Andrei Grintchenko, Head Industry Architecture and Standards, IATA

Bangkok, 28 October 2024



ABS Interline Settlement BRD

Delivery Structure and Sub-Groups



BRD Scope and Definitions-1

Scope

- Focused on the interactions between the Retailer and the Supplier for the specific purpose of interline settlement between interline partners.
- The information exchanged shall be sufficient to allow the Supplier to create a correct interline settle and for the Retailer to properly validate the interline settlement for the Suppliers product and services.
- Supplier and Retailer is an airline (Supplier definition in SRSIA includes air carrier or surface transport operator but it was agreed to keep air carrier for the Phase-1 of the BRD)

Scope limitations

- The interactions between the Retailer to the Seller (Travel Agencies)
- The Retailers relationship with the customer.
- The legal invoicing
- Airline/SP/IATA Products and services (IATA TTBS and SIS services etc.)
- Disruption settlement and voluntary reshopping will be part of phase 2

BRD Scope and Definitions-2

Principles for Finance with Offer & Order

- Orders are owned by airlines.
- Orders are always to be accurate and up to date.
- Orders are the single source of truth for accounting, settlement and reporting (and more).
- Strong data validation should be present in the Offer and Order creation.
- Accuracy of Offers and Orders are the responsibility of upstream Offer & Order systems.
- Correction processes will not happen outside of Orders.
- Pricing is split into component values for accounting, reporting and settlement.
- Settlement is based on values and data contained in Orders & Order Structures.
- No need for proration-Moving away from complex proration rules.
- Any changes - voluntary or involuntary - require agreement and acceptance between parties to the Order i.e. re-shopping.

Settlement with Order (SwO) Standards

- Settlement with Order (SwO) Industry Standard is at the heart of Interline Settlement BRD. Settlement based on “Commitment to Pay” and “Settlement Value” agreed by the interline partners at the time of offer acceptance.
- The “Settlement Value” shall be on service level.
- Net settlement amount. There is no need to exchange explicit ISC, tax, UATP, VAT etc. in the settlement process because after order creation all partners are aware of the value breakdown
- Offer response settlement amount is final.
- Settlement Conditions will be triggered after the delivery completion unless bilaterally agreed otherwise
- Digital Signature: Ensures authenticity, integrity, and non-repudiation of the settlement data.
- Clearance Manager sanity checks and data and validate the data against defined business rules. If validated, sends clearance acceptance; if not, requests corrections

Taxes

- The Supplier warrants that the interlineable taxes and charges are correct and the Supplier shall be solely responsible for accuracy of the calculation of these taxes and charges and for any resulting liability for taxes or charges.
- The Supplier authorizes the Retailer to collect these taxes and charges on its behalf from the Customer and remit these to the Supplier as part of the Settlement Value
- Interlineable tax values are final upon Order creation. No adjustments outside of the Order are possible. Changes will require a re-shop.
- As it is today, tax differences will be absorbed by the Supplier – no change in process.
- Non-interlineable taxes calculated by retailer.
- In line with SRSIA Chapter 14

Currency

- Agreement not to refer to common industry exchange rate table rates in the BRD. Bilateral agreement on optional services
- Supplier converts interlineable tax values to offer response currency
- Offer response currency = Settlement currency (In line with SRSIA)
- Supplier bears FX risk

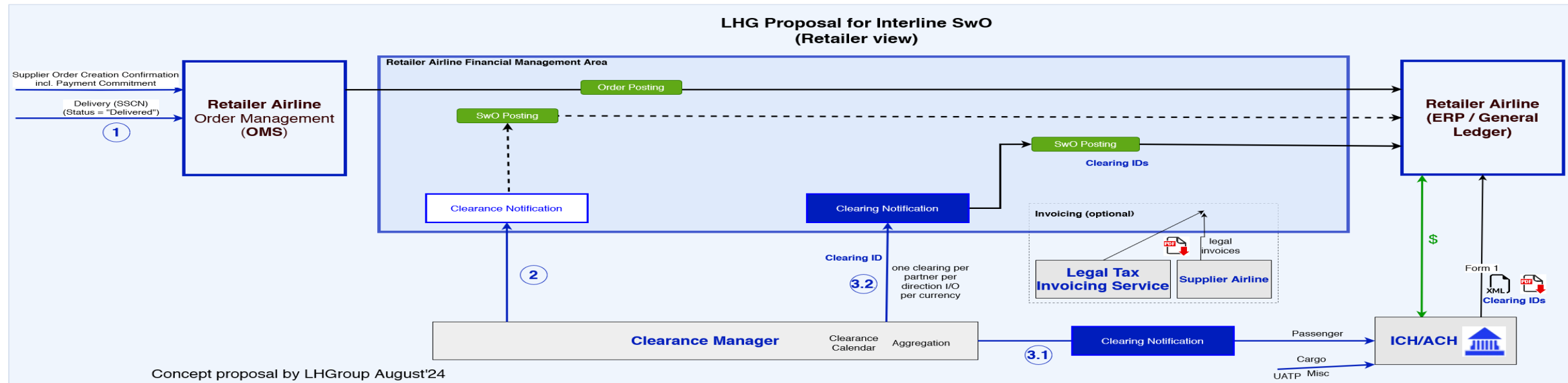
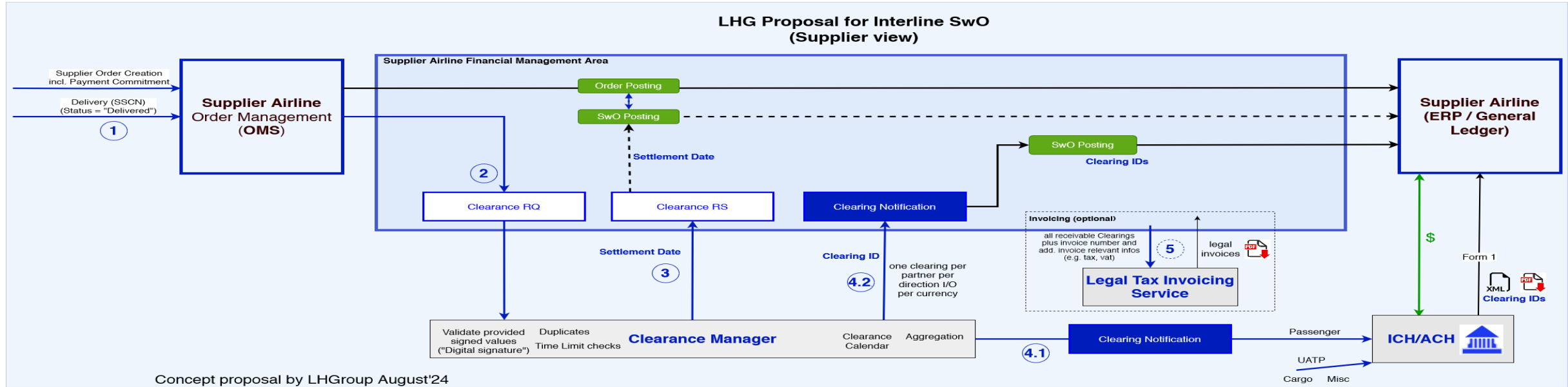
Timelimit

- It is critical for the Retailer's Treasury and Accounting departments to be informed of the Supplier's billing timeline to manage financial planning accurately
- Bilateral agreement between the Supplier and Retailer.
- In the absence of a bilateral agreement at the time of order acceptance, the following default time limit applies: The Supplier shall bill the Retailer no later than the end of the third month following the service delivery
- Time limits
 - 3 months – late payment penalty
 - 4 months – no recourse

Interline Disputes/Rejections & Refunds

- Today: Huge interline dispute cost for interline partners as an uncontrolled cash flow.
- No interline rejections: All potential issues (validation, mismatches, correction, and resolution of service-related issues etc.) shall be solved upstream processes.
- Upstream systems such as Offer/ Order Management are expected to control validation and correction processes when required.
- Refunds are handled as part of the re-shopping process, hence interline settlement is not affected.

Flowchart



Next Steps

ABS WG to finalize the draft BRD by Q1 2025

Solutioning-OOTSSWG will complete solutioning and Implementation Guide in coordination with ABS WG in 2025



Questions/Feedback

Thank you



Thank you

**IATA SIMPLIFIED
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GENERAL MEETING**

Bangkok, Thailand
28 October 2024

