IATA SIS e-Invoicing platform

32nd EACP Joint Council

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20 October 2026

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Upcoming eInvoicing (and eReporting) changes*

2026

January
- **Belgium** B2B e-invoicing
- **Bulgaria** SAF-T (large taxpayers)
- **Croatia** B2B e-invoicing (phase 1)
- **Israel** B2B e-invoicing (invoice value > NIS 10.000)
- **Malaysia** B2B/B2G e-invoicing (taxpayers with annual turnover > MYR 1 million)

February
- **Poland** B2B/B2G e-invoicing (sales value > PLN 200 million)

March
- **Greece** B2B e-invoicing (large taxpayers)

April
- **Poland** B2B/B2G e-invoicing (other taxpayers, except digitally excluded taxpayers)
- **Singapore** B2B e-invoicing (new voluntary GST-registrants)

May
- **Dominican Republic** B2B/B2G/B2C e-invoicing (small, micro & unclassified taxpayers)

June
- **Israel** B2B e-invoicing (invoice value > NIS 5.000)

July
- **Malaysia** B2B/B2G e-invoicing (new businesses or operations commencing from the year 2023 to 2025 with an annual turnover or revenue higher than MYR 1 million)

August
- **Oman** B2B e-invoicing (pilot phase)

September
- **France** B2B e-invoicing (obligation to receive and obligation to issue for large (GE) and intermediate (ETI) companies)

October
- **Greece** B2B e-invoicing (other businesses)

December
- **Philippines** B2B/B2C/B2G e-invoicing

2027

January
- **Bulgaria** SAF-T (revenue > BGN 300 million or net tax social security liabilities > 3,5 million)
- **Croatia** B2B e-invoicing (phase 2)
- **Germany** B2B e-invoicing (annual turnover > 800.000)
- **Estonia** B2B e-invoicing
- **New-Zealand** B2G e-invoicing (largest suppliers to certain agencies)
- **Poland** B2B/B2G e-invoicing (digitally excluded taxpayers)
- **Slovakia** B2B/B2G e-invoicing (domestic supplies)
- **United Arab Emirates** B2B e-invoicing (revenue ≥ AED 50 million)
- **Norway** B2B e-invoicing (AR)

February
- **Oman** B2B e-invoicing (large businesses)

July
- **United Arab Emirates** B2B e-invoicing (revenue < AED 50 million)

August
- **Oman** B2B e-invoicing (remaining businesses)

September
- **France** B2B (obligation to issue for mid-sized (PME) and micro (TPE) companies)

October
- **United Arab Emirates** B2G e-invoicing
- **Spain** (Envisaged) B2B e-invoicing (timing TBC) >8 Million Euro turnover

2028

January
- **Belgium** RTR
- **Bulgaria** SAF-T (revenue > BGN 15 million or net tax social security liabilities > 1,5 million)
- **Germany** B2B e-invoicing (all businesses)
- **Latvia** B2B e-invoicing
- **Slovenia** B2B e-invoicing

October
- **Spain** (Envisaged) B2B e-invoicing (timing TBC) remaining taxpayers

November
- **Ireland** B2B e-invoicing (obligation to receive and obligation to issue for large corporates)

Month unknown
- **Portugal** Accounting SAF-T

2029

January
- **Bulgaria** SAF-T (large, medium and small enterprises)

April
- **United Kingdom** B2B e-invoicing

November
- **Ireland** B2B e-invoicing (obligation to issue for all VAT registered businesses engaged in intra-EU trade)

2030 -…

2030

January
- **Bulgaria** SAF-T (all VAT registered enterprises)
- **Norway** – RTR (Envisaged)
- **Norway** – B2B e-invoicing (AP)

July
- **EU** E-invoicing becomes the norm for B2B and B2G
- **EU** DDR for intra-community transactions

2031

April
- **Singapore** B2B e-invoicing

Draft for discussion purposes

* This overview is purely indicative, non-exhaustive and subject to change

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What is SIS?

- SIS – “Simplified Invoicing and Settlement” is the Aviation industry e-Invoicing platform
- Cost-effective industry e-Invoicing platform operated under the principles of cost recovery
- Enables exchange of detailed information in a structured format (XML)
- Use of a single e-Invoicing standard for different types of invoices
- Connect once – connect to all



Cost recovery: Governed by the SIS Steering Group

246mil

(+4%)

Transactions processed



1.94mil

(+18%)

Invoices processed



$89bil

(+7%)

Total USD Value processed

134,906

(+18%)

Companies receiving invoices

721

(+3%)

Companies sending invoices



Multiple country Integrations for e-Invoicing

51%

Bilateral Invoice Growth

SIS Scorecard 2025

SIS e-Invoicing / e-Reporting Roadmap

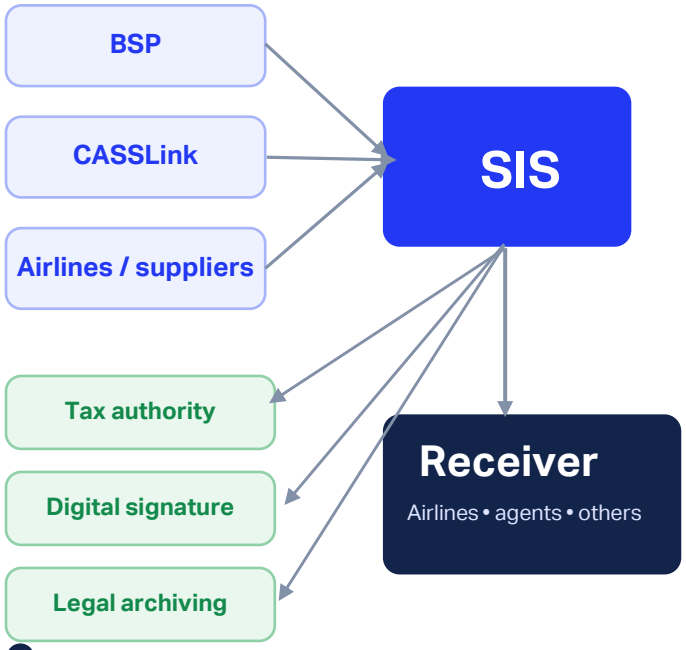
Country mandate coverage and delivery priorities

Executive focus
High-level view of e-Invoicing

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

Operating model

Single SIS connection orchestrates country-specific compliance.



↗ Connected via service provider

Country portfolio

Current coverage, delivery pipeline and market backlog

AVAILABLE • 12 COUNTRIES

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

PRIORITIZATION • 5

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

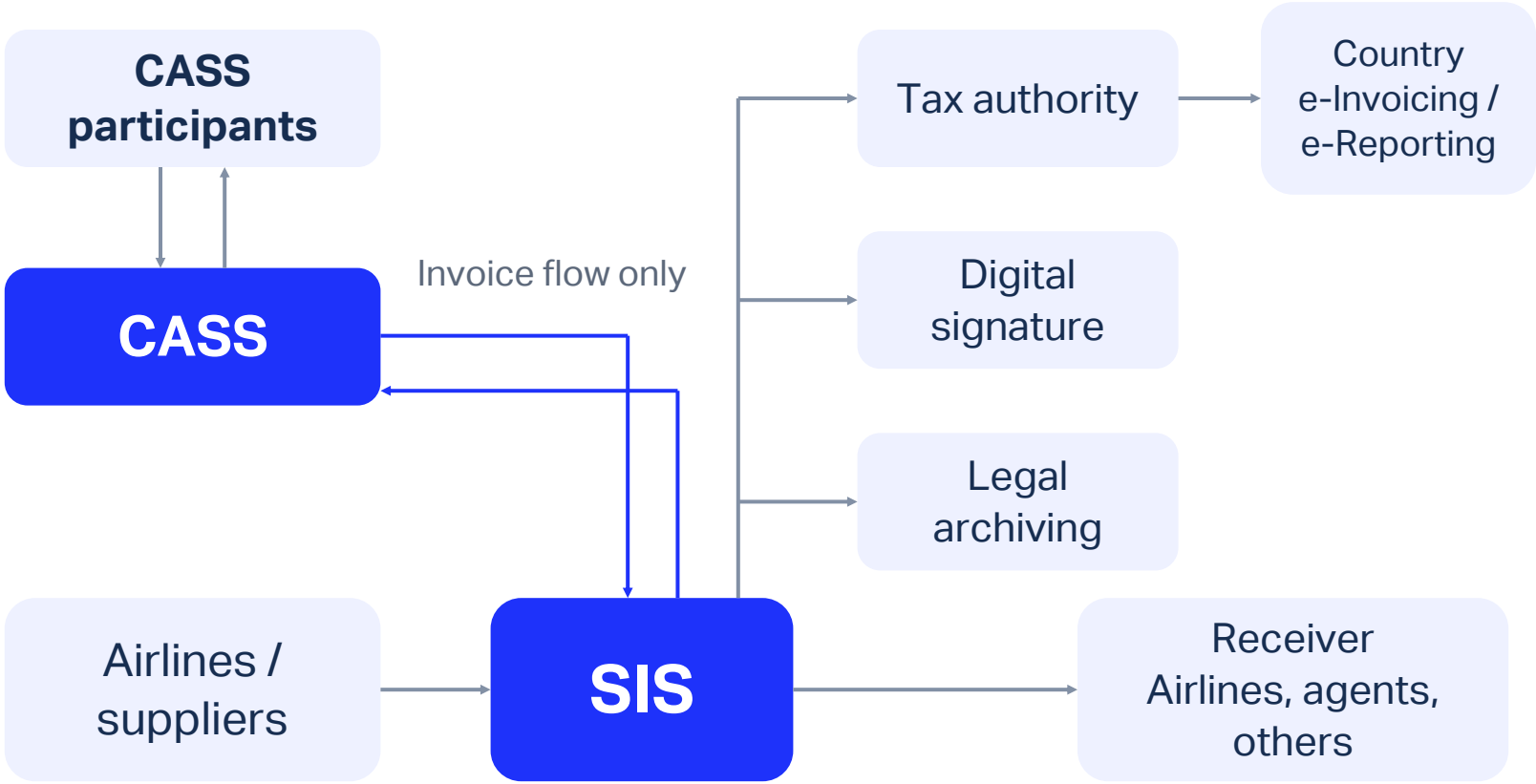
WATCHLIST

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

CATCH-UP REQUIRED

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

CASS invoicing submission flow



Optional SIS service

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

CASS remains unchanged

All other CASS processes and services remain within CASS.

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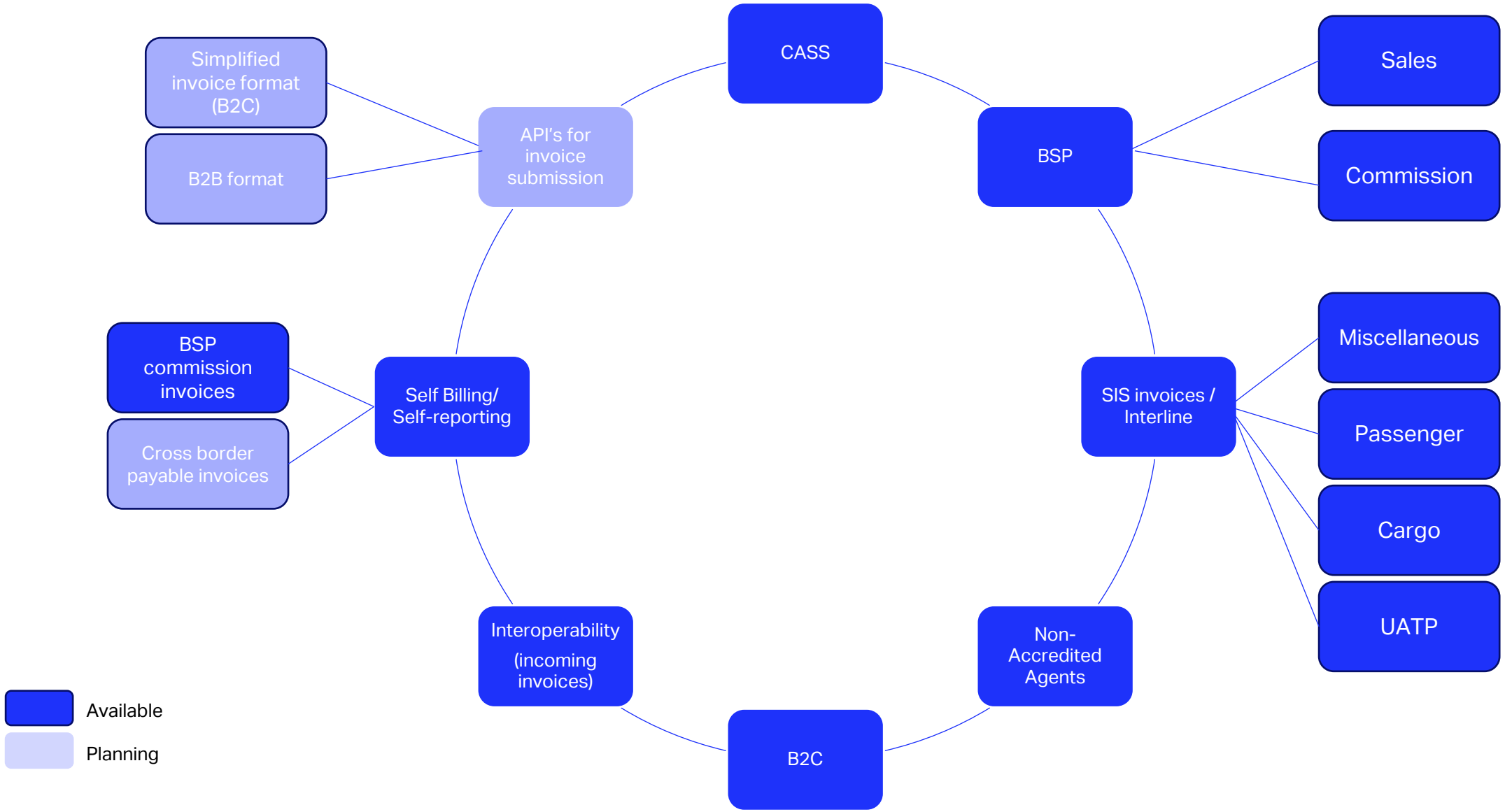
SIS journey with e-Invoicing / e-Reporting



European countries integrations this year

France is live and early volumes are building



27 AUG
GO-LIVE

Phase 1 complete.

Focus now shifts to BSP invoicing / airline onboarding / SIS Suppliers using other PA's

AIRLINE PARTICIPATION

21
airlines signed up

10
airlines submitting invoices

PROGRESS TO DATE

≈620
inbound invoices (non-SIS AP) for 14 airlines

≈2,000
Outbound CASS invoices

NEXT MILESTONE

Interline and other billing categories (UATP). International Inbound e-Reporting

Belgium e-Invoicing



MANDATE DATE

1 January 2026

B2B mandate using Peppol

SIS READINESS

Live for CASS/ICH invoices

SIS submits invoices through Peppol and receives invoices from non-SIS suppliers on behalf of members.

NEXT PHASE: 2028

Government integration for near real-time VAT reporting.

Poland e-Invoicing



MANDATE DATES

1 February 2026
1 April 2026

SIS READINESS

Live for CASS and other B2B invoices

SIS connects to KSeF (Krajowy System e-Faktur), Poland's national e-Invoicing system.

BSP UNDER EVALUATION

Capturing corporate buyer data to enable airlines to bill corporate buyers.

Germany: overview

Readiness for the January 2027 e-invoicing mandate



01 MANDATE TIMING

January 2027

The mandate becomes effective.

02 AIRLINE ONBOARDING

Under way

Airline onboarding activities are in progress.

03 DATA READINESS

In progress

Freight forwarders are being contacted for missing VAT IDs.

OVERALL STATUS

- **Preparation is active across onboarding and customer master-data readiness.**

Note

Currently handling outbound

Closer collaboration on e-Invoicing

We would like to work more closely with the airline and freight forwarder community to ensure that both parties benefit from e-Invoicing.

Should you like to know additional details, contact me pereirak@iata.org

Access to the SIS page for more details

https://www.iata.org/SIS

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