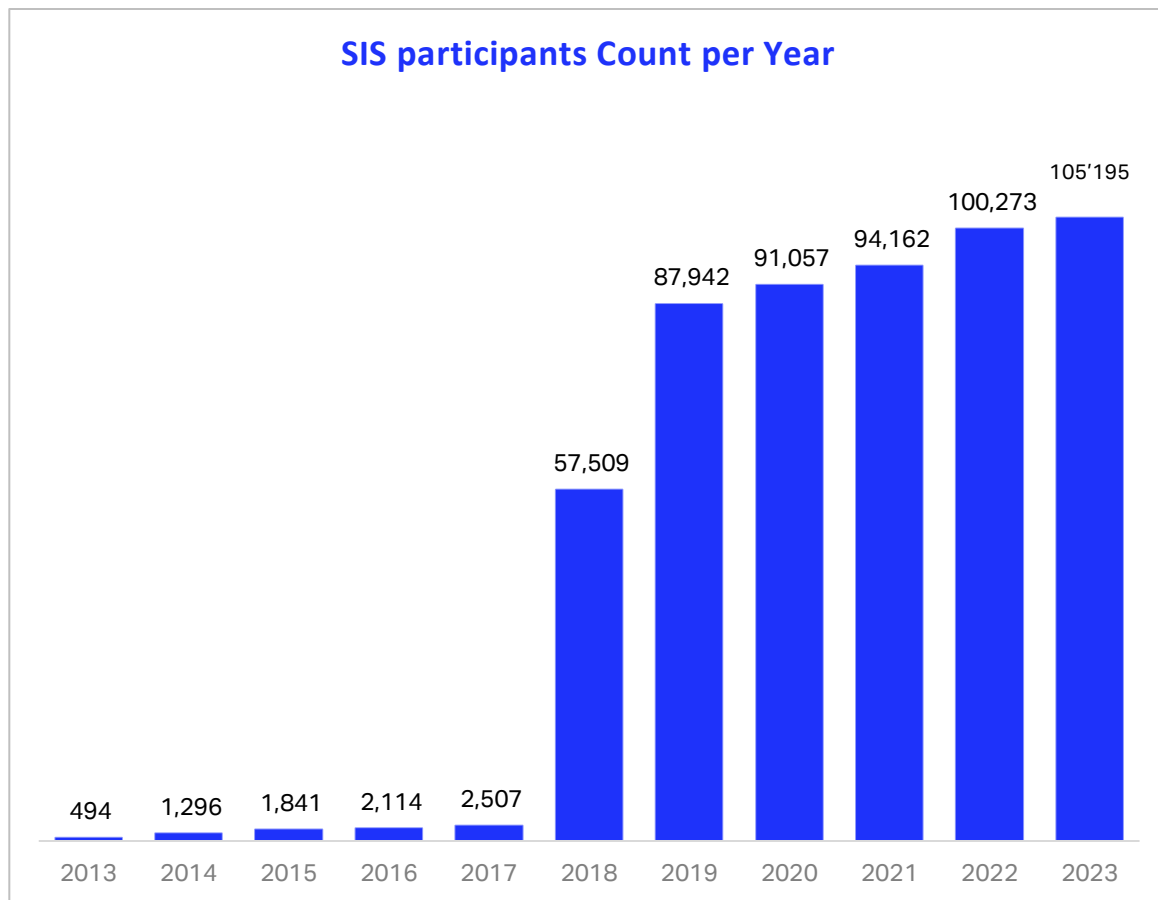# SIS e-Invoicing

BAR France

What is SIS?

An industry e-Invoicing platform that run at the global level:

- Interline and Multimodal

- Suppliers
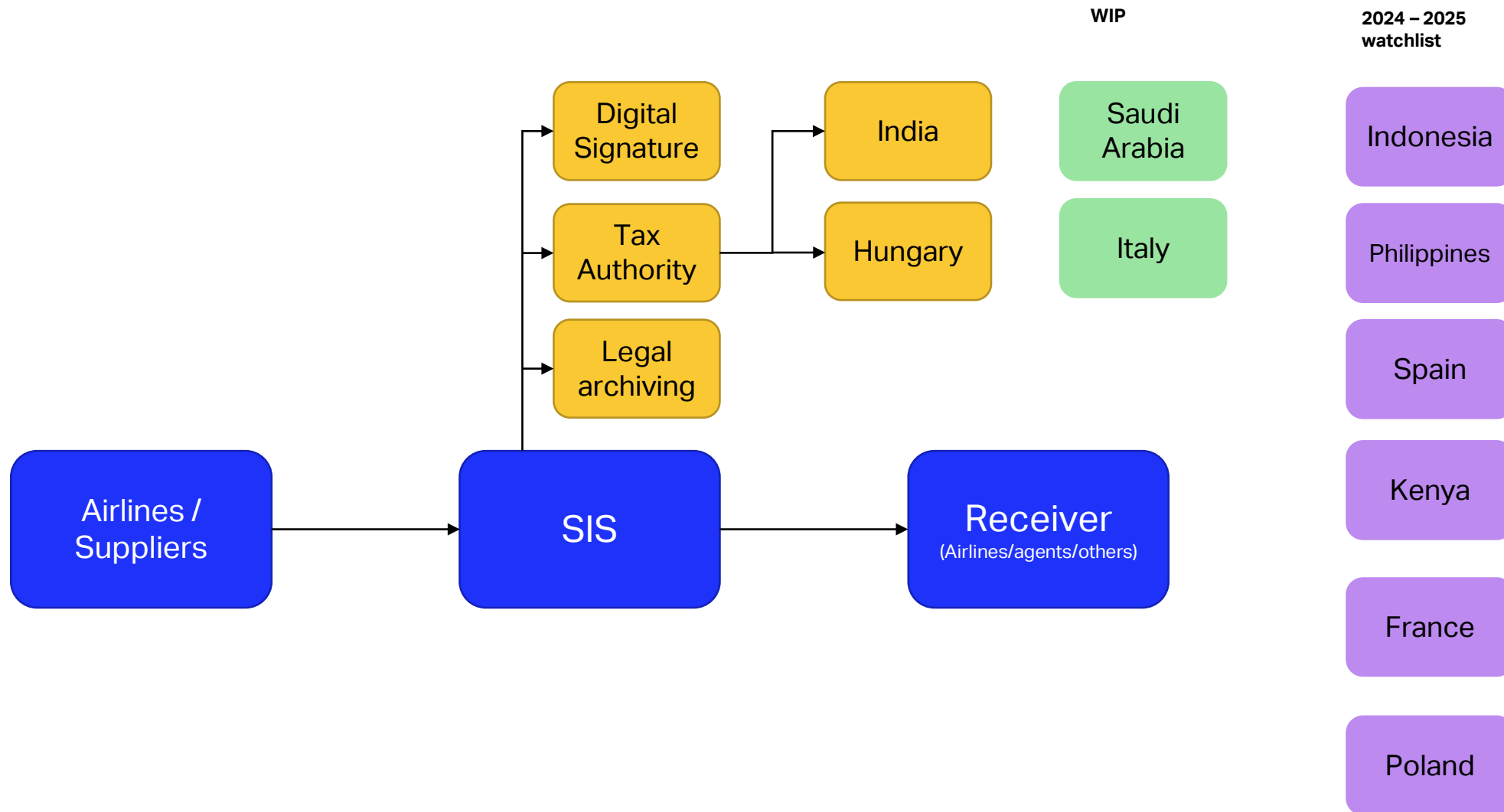
- Travel Agents

- Cass Agents

- Corporates (in pilot)

Legal invoicing is one of the feature and the greater benefit comes from automatization of process Accounting, cost Accounting, Cost Reconciliation
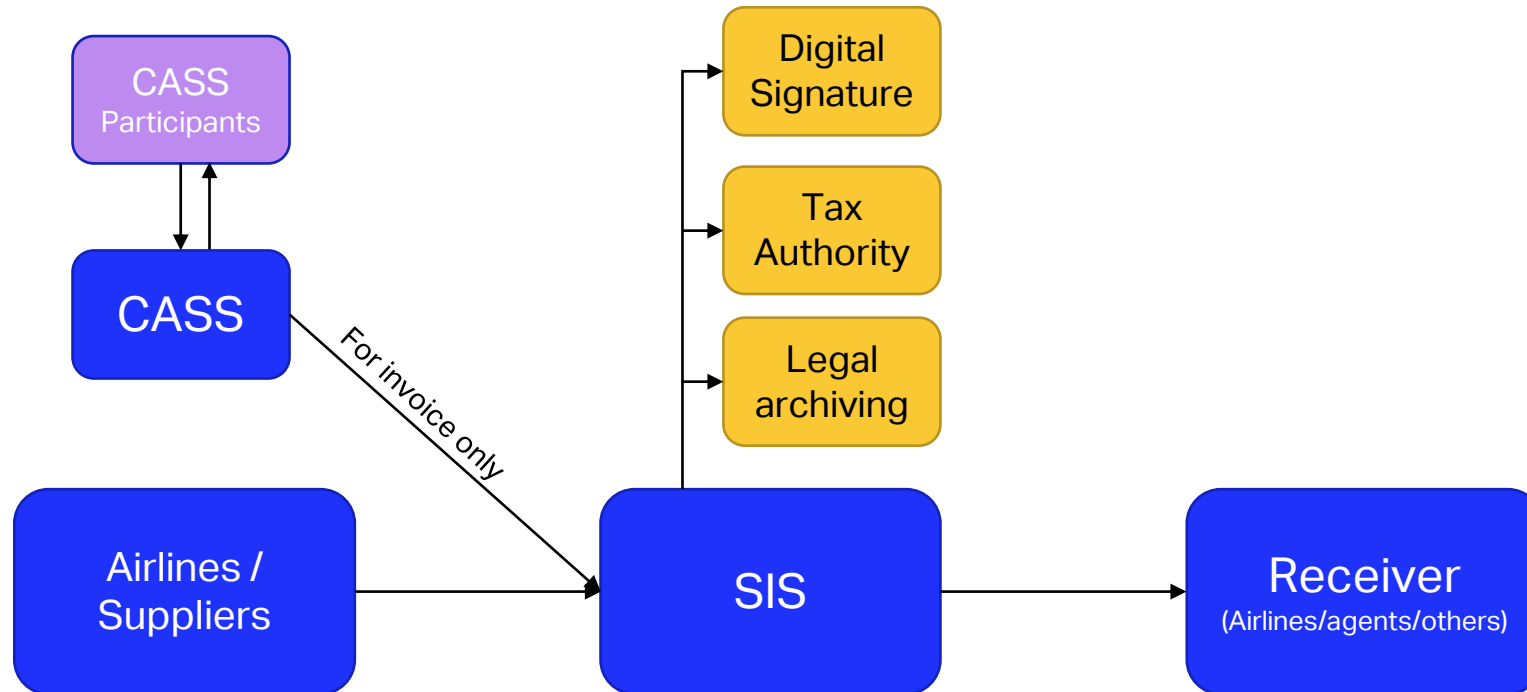
IATA

SIS Participants

SIS participants Count per Year

Year	Count
2013	494
2014	1,296
2015	1,841
2016	2,114
2017	2,507
2018	57,509
2019	87,942
2020	91,057
2021	94,162
2022	100,273
2023	105'195

Membership Category	August 2023
Airlines and Air Operators	2'663
Suppliers / Airports	413
IATA Agents	102'119
TOTAL	105'195

IATA

How does SIS work?

WIP

2024 – 2025 watchlist

Airlines / Suppliers → SIS → Receiver (Airlines/agents/others)

SIS →
- Digital Signature
- Tax Authority
  - India
  - Hungary
- Legal archiving

Saudi Arabia

Italy

Indonesia

Philippines

Spain

Kenya

France

Poland

New CASSLink - SIS Integration

CASS Participants

CASS

Airlines / Suppliers

For invoice only

Digital Signature

Tax Authority

Legal archiving
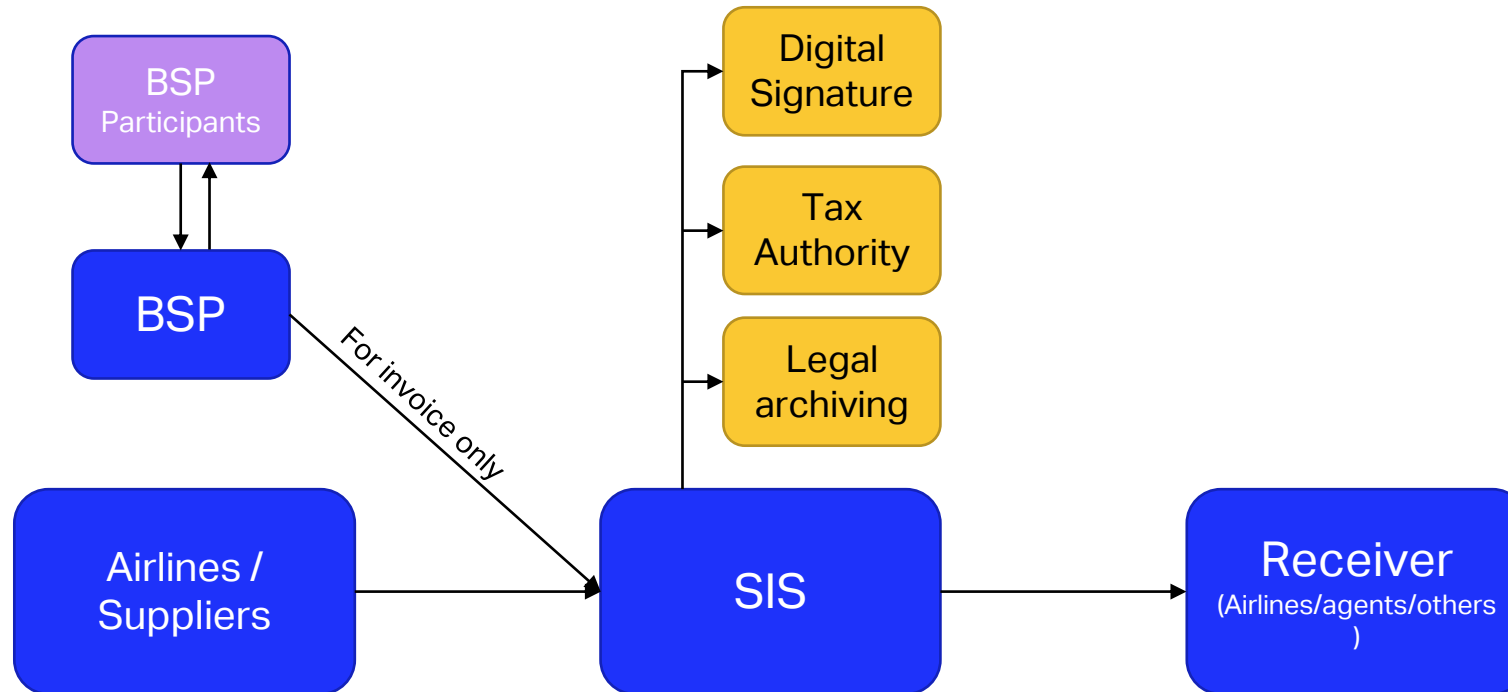
SIS

Receiver
(Airlines/agents/others)

The CASS system connects to SIS for generation of the legal invoice / reporting to tax authority (optional service)

All other CASS processes / services remains under CASS. The integration is only for invoice generation

Once the invoice is generated it will be sent back to CASS + it will also be available in SIS

IATA

BSP - SIS Integration

BSP Participants

BSP

Airlines / Suppliers

For invoice only

Digital Signature

Tax Authority

Legal archiving

SIS

Receiver
(Airlines/agents/others)

The BSP system connects to SIS for generation of the legal invoice / reporting to tax authority (optional service)

All other BSP processes / services remains under BSP. The integration is only for invoice generation

For BSP the invoices will only be available in SIS

SIS Compliance – countries reviewed for compliance

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

SIS Road Map - France

- France

- Mandate was to be from July 2024 – now has been postponed

- The DGFIP (Direction Générale des Finances Publiques) has issued on 31 July 2023 the latest guidance on use cases for its mandatory e-Invoicing regime – v2.3

- Started discussions with a couple of participants

- We want to be a pilot participant here.

Mandatory B2B e-invoicing & B2C e-reporting potential launch March 2026 to early 2027

France's Direction Générale des Finances Publiques has floated a revised 2026-27 launch date for its mandatory B2B e-invoicing and B2C e-reporting regime. This follows it abandoning a July 2024 launch plan over this summer.

The potential new timetable, revealed at the French National Electronic Forum on 15 September, is:

- 2024 – in Spring the completion of the licensing of e-invoicing agents **partner dematerialization platform (PDP)**' During the remainder of the year, the completion of Public Invoicing Portal (Portail Public de Facturation or *PPF*).
- 2025 – Large pilot as a testing phase.
- 2026 March, Phase 1: large companies (more than: €1.5bn turnover or €2bn revenue; and 5,000 employees);
- 2026 October, Phase 2: companies below Phase 1 thresholds
- 2027, Phase 3 – potential later mandate start for small companies below: €2m turnover or balance sheet; and 10 employees.

This timetable will be confirmed in the 2024 budget Bill which should be presented in October 2023.

France will now have to apply to the European Commission for an extension of the VAT Directive derogation it was granted to impose e-invoicing. The permission received in 2022 only lasts until 31 December 2026.

19 September 2023

Summary Roadmap 2023 / 2024

2023 Completed

| Japan |
| Saudi Arabia |

2023 WIP

| Italy |
| Philippines |

2024/25 planned

| Indonesia |
| Philippines |
| Spain |
| Kenya |
| France |
| Poland |

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Thank you