

KSeF invoices for tickets issued by Deutsche Lufthansa - Questions and Answers

1.	<i>How will IT /NET/NET-NET/MARINE fares be handled where the base fare cannot be disclosed to the end customer?</i>
	The invoices issued by Deutsche Lufthansa will be based solely on the fare as reflected in the BSP-WAW sales report. Price of fare retrieved based on PNR and ticket number referred to in an invoice request will match the BSP-WAW sales report.
2.	<i>Is an airline ticket sufficient as a simplified invoice for accounting, or do we need to request a full VAT invoice (FV) for each B2B customer?</i>
	Invoice is to be issued only on request of B2B customer.
3.	<i>Who may submit the invoice request – the agent or the end corporate customer?</i>
	According to the solution prepared by Deutsche Lufthansa, it should be the Agent who initiates the request.
4.	<i>Which bank account number will be shown on the invoice?</i>
	<p>Since the settlement of BSP sales is happening via BSP between Agents and Deutsche Lufthansa, all B2B invoices for tickets purchased via BSP will be issued with the notes below:</p> <ul style="list-style-type: none"> - For BSP sales with the form of payment via BSP: <i>Sales and payment through IATA agent no. XXXXXXXX</i> - For BSP sales with other (than BSP settlement) form of payments: <i>Sales through IATA agent no. XXXXXXXX</i> <p>Neither agent's nor Deutsche Lufthansa bank details will be provided on an invoice</p>
5.	<i>How are corrections handled if a mistake is made in the webform (e.g., auto-correction)?</i>
	Any corrections to invoices issued based on the Agent's request provided via dedicated webform, will need to be addressed via the same channel. Based on a newly sent requests, Deutsche Lufthansa will issue a credit note via KSeF and raise a new – correct invoice also via KSeF.
6.	<i>What if the end customer applies to Deutsche Lufthansa for an invoice in parallel with the Agent? Are there safeguards to ensure that applications are submitted only by authorized persons?</i>

	<p>The process of issuing B2B invoices for tickets purchased via BSP has been designed to be initiated by the Agent. The request needs to contain all required information along with the IATA Agent number who participated in the sale. There will be no check performed as to the sender of the request however there will be no possibility to issue a B2B invoice for the same ticket twice. This check is ensured.</p>
7.	<i>Can an invoice be issued to the agent itself (buyer and recipient the same)?</i>
	<p>This possibility remains only in the situation where the end customer i.e. the passenger is an employee of the Agent and the B2B invoice is required to settle a duty trip of said employee/s.</p>
8.	<i>How are tickets issued in Poland for departures outside Poland handled, and what about currency (PLN/EUR)? What if the buyer is a foreign company?</i>
	<p>B2B invoices for tickets sold via BSP-WAW can only be issued in PLN. For buyers without Polish VAT ID, invoices will still be issued and can be requested via webform, but the invoice will not be provided via KSeF – it will be delivered via email.</p> <p>KSeF invoice will be issued for sale with routes outside PL with VAT NP rate “Out of scope of VAT”.</p>
9.	<i>For group bookings, is one consolidated invoice for many tickets possible? Any ticket-per-invoice limits?</i>
	<p>Yes, the B2B invoice can be issued for multiple tickets. The current limit is: 4 tickets per request.</p>
10.	<i>Is the lack of penalties in 2026 for not joining KSeF legally confirmed?</i>
	<p>Deutsche Lufthansa allows issuance of KSeF invoices since 01.02.2026 and it complies with the law in Poland.</p>
11.	<i>If the agent issues its own invoice to the client, must it also request an invoice from LHG via the webform?</i>
	<p>As of 01.02.2026 all outgoing invoices for Deutsche Lufthansa air transportation are subject to KSeF.</p>
12.	<i>How should B2C (private individual) customers be handled?</i>
	<p>B2C invoices for tickets sold via BSP can also be requested via Webform. In such cases, the invoices will be delivered to an email address provided via webform.</p>
13.	<i>Is automation (API) planned instead of manual webform submission for high volumes?</i>
	<p>The current process of providing invoice requests via Webform is envisioned as a temporary one. IATA is currently working on a solution that will help to automate the process however no details are available as of yet.</p>

14.	<i>Is Deutsche Lufthansa planning to authorize agents to issue invoices on the Airline's behalf in KSeF?</i>
	No, this solution is not currently planned by Deutsche Lufthansa.

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