Subject: Advisory on Implementation of e-Invoicing for RCM Domestic Supplies (RCMDOM) and Import of Services (RCMIMP) with effect from 1st January 2027

Nov 17th, 2026

Dear Taxpayers,

This is in continuation of the earlier advisory dated 16 October 2026 regarding the introduction of e-Invoicing for recipient-generated self-invoices under the Reverse Charge Mechanism (RCM) for domestic supplies received from unregistered persons (RCMDOM) and import of services (RCMIMP).

The Government, vide Notification No. 04/2026-Central Tax dated 26 October 2026, has extended the applicability of e-Invoicing to the above two categories of supplies **with effect from 1 January 2027.** The corresponding amendments to the CGST Rules and e-Invoice schema have also been notified vide Notification No. 05/2026-Central Tax dated 26 October 2026. In this regard, taxpayers and other stakeholders are informed of the following:

1. Sandbox Availability

The functionality for RCMDOM and RCMIMP has already been made available in the sandbox environments of all six authorised Invoice Registration Portals (IRPs), as communicated through the earlier advisory. Taxpayers, GST Suvidha Providers, Application Service Providers, ERP providers and other integration partners are advised to complete the necessary development and testing using the respective IRP sandbox environments.

2. Production Rollout and Voluntary Early Adoption

As a measure of facilitation and for smooth transition, the functionality is proposed to be enabled in the production environments of IRPs from 15 December 2026. During the period from 15 December to 31 December 2026, eligible taxpayers may voluntarily generate IRN for domestic supplies received from unregistered persons (RCMDOM) and import of services (RCMIMP) in the production environment to facilitate early adoption and integration readiness.

It may be noted that mandatory e-Invoicing for these two supply types would take effect from 1 January 2027 only, in accordance with the notified provisions. Taxpayers, GSPs, ASPs, ERP providers and other integration partners are advised to use the sandbox environments for testing with sample data. The production environment should be used only for genuine transactions.

3. For the new supply types RCMDOM and RCMIMP, the system will accept documents dated 15 December 2026 or later, for IRN generation in the production environment.

4. Technical Specifications and Release Notes

Detailed technical specifications, business validations, validation codes and other implementation requirements for RCMDOM and RCMIMP are available through the NIC e-Invoice API Developer Portal: https://einv-apisandbox.nic.in/

Taxpayers, GSPs, ASPs, ERP providers and other integration partners are advised to refer to the relevant NIC IRP-1 release notes and technical documentation while implementing the changes.

5. Readiness for Implementation

Taxpayers, GSPs, ASPs, ERP providers and other integration partners are requested to complete the necessary system development, integration and testing activities well before 1 January 2027. Stakeholders are

also requested to sensitise their wider ecosystem partners and ensure readiness for the implementation of the new reporting requirements.

For all other matters relating to applicability, scope, exemptions and compliance requirements, taxpayers are advised to refer to Notification No. 04/2026-Central Tax, Notification No. 05/2026-Central Tax and the relevant circulars issued by the Government. For further updates, taxpayers may visit the official e-Invoice portal at https://einvoice.gst.gov.in.

Thanking you,
Team GSTN