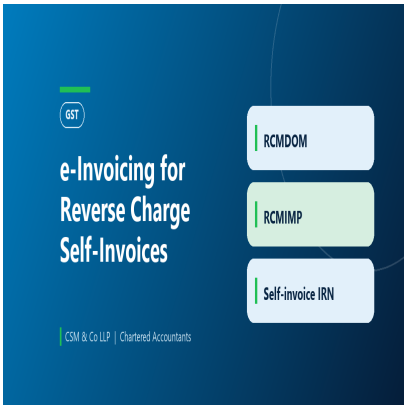


e-Invoicing for Reverse Charge Self-Invoices: RCMDOM and RCMIMP Explained (2026)

Description

Last updated: 16 October 2026 · Written and reviewed by CA Meet Dhrangadhariya, CSM & Co LLP

Update, 26 October 2026

The notification this post was waiting for has been issued. Notification No. 04/2026-Central Tax dated 26 October 2026 amends notification 13/2020-Central Tax so that e-invoicing covers supplies received from an unregistered person where the recipient pays under reverse charge, and import of services, **with effect from 1 January 2027**. The sandbox position described below was correct when this post was written on 16 October 2026. The notified position is explained in full in e-Invoicing Extended to Reverse Charge Purchases from January 2027.

Quick summary

- GSTN has added two new e-invoice supply types, RCMDOM and RCMIMP, so a registered recipient can report a self-invoice for reverse charge purchases and get an IRN.
- RCMDOM covers specified domestic supplies from unregistered persons under reverse charge. RCMIMP covers import of services from suppliers outside India.
- The intended threshold is aggregate annual turnover of ?5 crore and above, the same as the current e-invoicing limit, but only once the government notifies it.
- The enabling notification has since been issued: Notification No. 04/2026-Central Tax dated 26/10/2026 applies e-invoicing to these two categories with effect from 01/01/2027.

On 16/10/2026 GSTN published a notice on its portal introducing e-invoicing for self-invoices raised under reverse charge. Until now, e-invoicing has been a supplier's job: the seller reports a B2B invoice and gets an Invoice Reference Number (IRN). This change lets the buyer do it for purchases where the buyer, not the seller, pays the tax.

One point before anything else. This is a system enhancement, available only for testing. The notice itself says the scope, applicability and effective date will be governed by notifications still to be issued, and the production date will be communicated later. Those notifications have since been issued: see the update at the

top of this post.

Why this is happening

The 57th GST Council meeting (08/10/2026) recommended extending e-invoicing to domestic supplies received from an unregistered person where tax is payable under reverse charge, and to import of services, for taxpayers with aggregate annual turnover of ?5 crore and above. This notice is the e-invoice system being prepared to carry that recommendation. For the wider meeting, see our post on the 57th GST Council meeting.

The notice at a glance

- **Issued by:** Team GSTN, on the GST portal, 16/10/2026
- **Official notice:** Introduction of e-Invoicing Facility for Recipient Generated Self Invoices under RCM
- **New supply types:** RCMDOM and RCMIMP
- **Intended threshold:** aggregate annual turnover of ?5 crore and above
- **Status:** notified by Notification No. 04/2026-Central Tax dated 26/10/2026, with effect from 01/01/2027; sandbox testing available on all six IRPs in the meantime

The two new supply types

Supply type	What it covers	Who reports
RCMDOM	Self-invoices for specified domestic supplies received from unregistered persons, where the registered recipient pays tax under reverse charge	The registered recipient
RCMIMP	Self-invoices for import of services from suppliers located outside India, where the registered recipient pays tax under reverse charge	The registered recipient

“Specified” matters. The notice does not list which domestic supplies are covered; that will come from the government’s notifications. Do not assume every reverse charge purchase will be included.

How reporting is meant to work

1. The recipient raises a self-invoice for the reverse charge transaction.
2. While reporting it through an authorised IRP, the recipient selects the supply type code, RCMDOM or RCMIMP.
3. The IRP validates the prescribed particulars.
4. On success, an IRN is generated for that self-invoice, in line with the e-invoice specifications.

Only eligible and active registered recipients will be able to report in this way.

What is live today

The enhancements are in the sandbox of all six authorised IRPs. The validations and validation codes are uniform across them.

IRP	Sandbox portal
NIC IRP-1	einvoice1.gst.gov.in
NIC IRP-2	einvoice2.gst.gov.in
Cygnet IRP-3	einvoice3.gst.gov.in
Clear IRP-4	einvoice4.gst.gov.in
EY IRP-5	einvoice5.gst.gov.in
IRIS IRP-6	einvoice6.gst.gov.in

The developer portal is einv-apisandbox.nic.in. NIC IRP-1 will publish a release note with the technical specifications, business validations and validation codes, and GSTN with the IRPs will run a webinar whose details are yet to be announced.

Who should pay attention

- **Businesses with turnover of ?5 crore and above** that buy from unregistered suppliers or import services such as software, cloud, consulting or licences from abroad.
- **ERP and accounting software users.** Self-invoices will need a new supply type and IRP integration, which takes development and testing time.
- **GSPs, ASPs and integration partners**, who are asked to prepare their systems and sensitise their customers.
- **Smaller businesses** are outside the intended threshold, but should still watch the notification in case it changes.

What to do now

1. **Work to the date of 1 January 2027.** The notification fixing the scope and effective date has been issued, so this is now a deadline rather than a proposal.
2. **Map your reverse charge purchases.** List the domestic purchases from unregistered persons and the imports of services you account for under reverse charge each month, with volumes.
3. **Ask your software vendor** whether and when RCMDOM and RCMIMP will be supported, and test in the sandbox once they do.
4. **Check your turnover against ?5 crore** using the same aggregate annual turnover test you already apply for e-invoicing.
5. **Follow the release note and webinar** from NIC IRP-1 and GSTN, and visit the e-invoice portal for updates.

How CSM & Co LLP can help

We can map your reverse charge transactions, tell you which of them are likely to fall under the new self-invoice reporting once notified, and review how your accounting software handles self-invoices today so you are ready for the sandbox and the production date. Please reach out to our team and we will be happy to assist.

Frequently asked questions

What are RCMDOM and RCMIMP in e-invoicing?

They are two new supply types in the e-invoice system. RCMDOM is for recipient generated self-invoices on specified domestic supplies from unregistered persons under reverse charge. RCMIMP is for recipient generated self-invoices on import of services from suppliers outside India.

Is e-invoicing for reverse charge mandatory now?

Not yet, but the date is now fixed. Notification No. 04/2026-Central Tax dated 26/10/2026 applies e-invoicing to reverse charge supplies received from unregistered persons and to import of services with effect from 1 January 2027. Until that date the facility remains available for testing in the sandbox of the six IRPs.

Who will have to report these self-invoices?

The functionality is intended for registered taxpayers with aggregate annual turnover of ?5 crore and above, the current e-invoicing threshold, subject to the notifications still to be issued.

Who generates the invoice, the supplier or the recipient?

The registered recipient. Ordinary B2B e-invoices are reported by the supplier, but here the recipient who is liable to pay tax under reverse charge reports the self-invoice through an authorised IRP.

Where can I test this?

In the sandbox of all six IRPs, and on the NIC e-Invoice API developer portal at einv-apisandbox.nic.in. NIC IRP-1 will issue a release note with the technical specifications and validation codes.

Where did this come from?

The 57th GST Council meeting recommended extending e-invoicing to reverse charge supplies from unregistered persons and to import of services for taxpayers with turnover of ?5 crore and above. This GSTN notice is the system side of that recommendation.

Official sources

- GST Portal: Introduction of e-Invoicing Facility for Recipient Generated Self Invoices under RCM (RCMDOM and RCMIMP), 16/10/2026
- e-Invoice portal
- NIC e-Invoice API sandbox developer portal
- Press Information Bureau: Recommendations of the 57th Meeting of the GST Council, 08/10/2026

Disclaimer

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Related GST reading

- GST Refunds (2026): Automated 90% Provisional Sanction, the 10 Day Clock and Wider Net ITC
- GST and Exports (2026): Foreign Branches, Testing and Repair Work, SEZ Delivery and Faster Refunds

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Author
meetsoni