

E Invoicing project in France

explained by my chartered accountant



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SUMMARY

E Invoicing

1. Why this new obligation ?
2. What is it about?
3. Timeline
4. Constraints and opportunities
5. Project implementation
6. Platform cost
7. Summary

1

WHY THIS NEW
OBLIGATION ?

Tax goal

1

VAT fraud limitation

15Bn € in France in average

2

Tax returns cost reduction
VAT returns pre-fill.

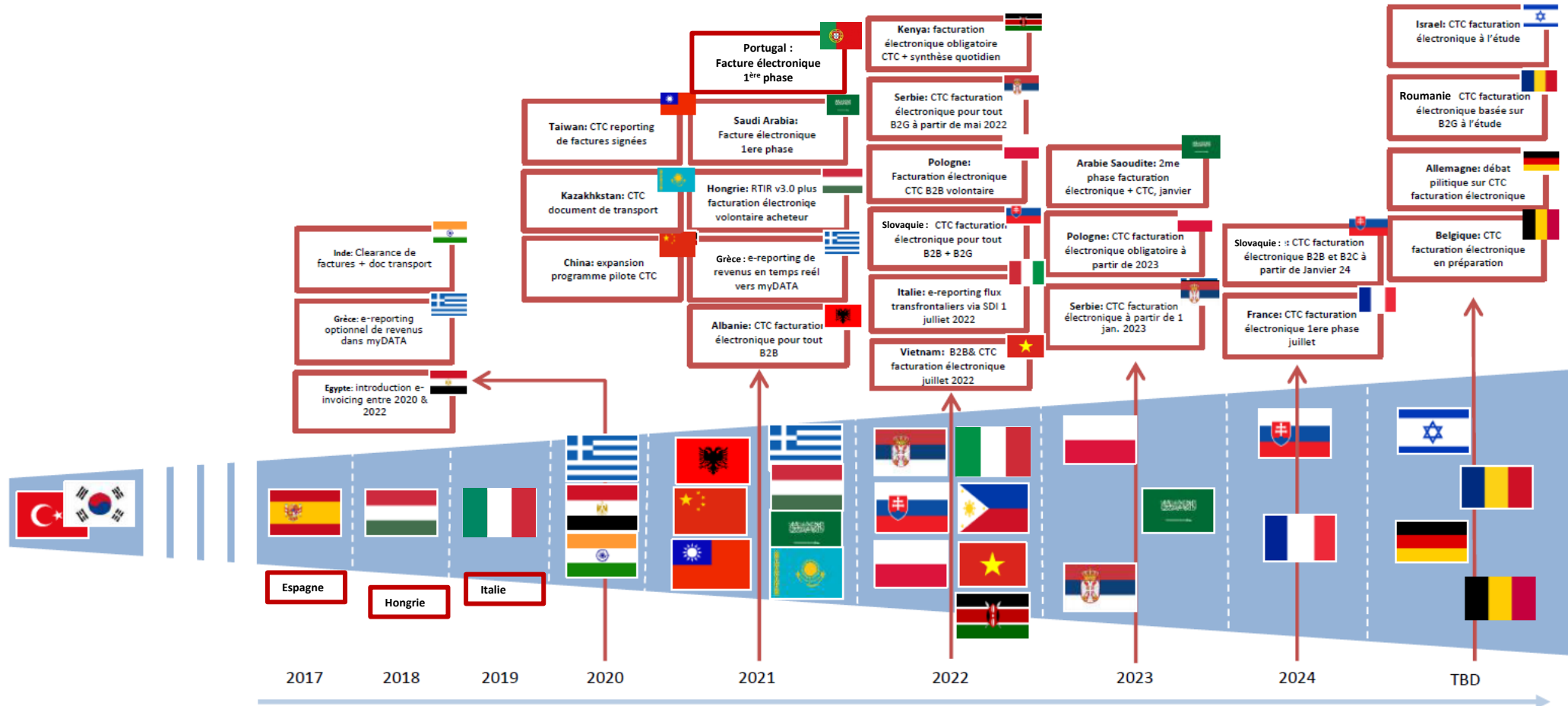
3

Reduce payment terms
to improve
competitiveness

4

Improving real-time
knowledge of economic
activity and improving
public policies.

A first time in France but not in the rest of the World



2023 EC directive project: preparing e-invoicing use everywhere in EC and creating a European e-reporting system for intra-Community transactions



2

WHAT IS IT ABOUT?



Legislation, taxable entities & main scenarios

What are the changes for my company?

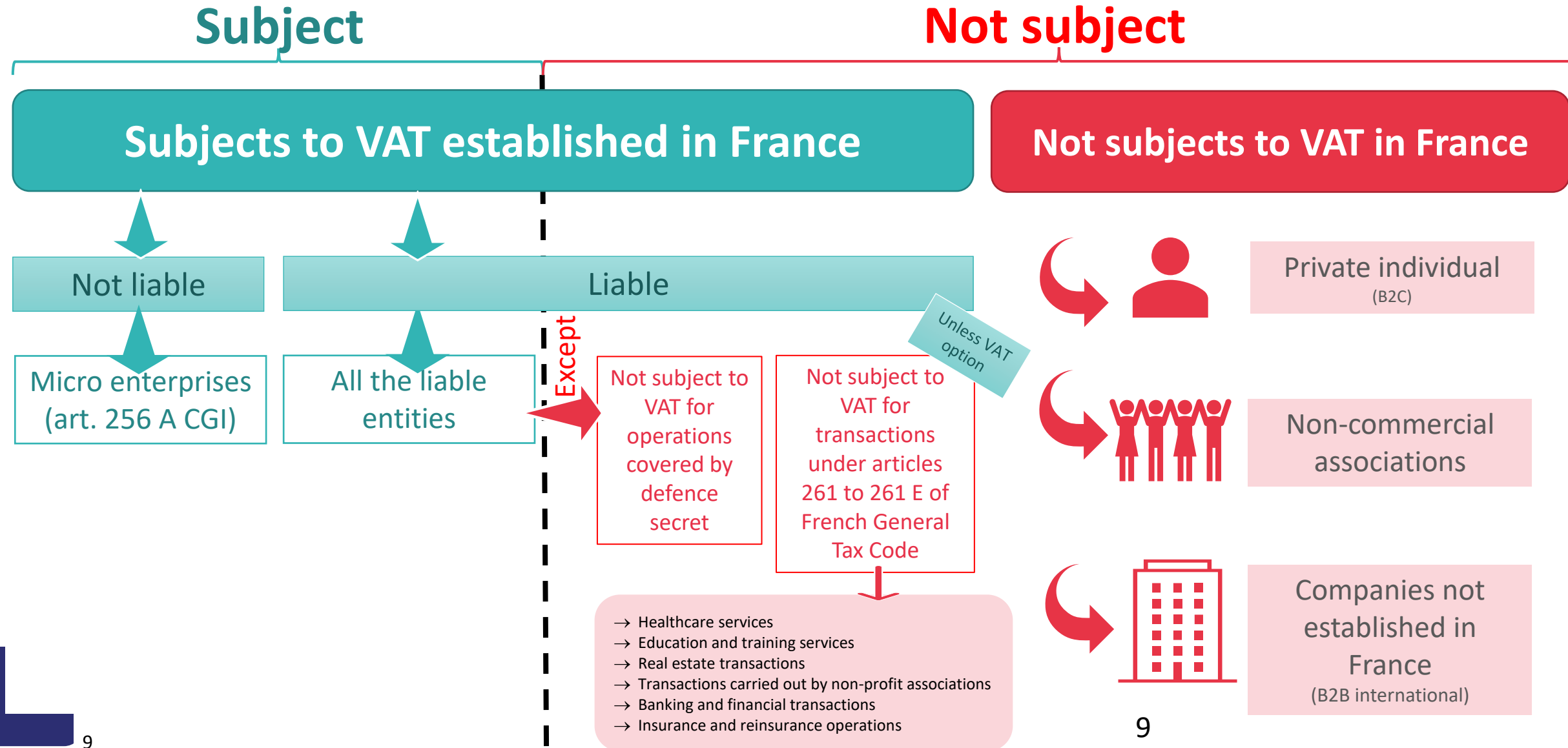
E Invoicing will change companies' invoicing and payment habits.

Article 26 of the amended Finance Act of 16 August 2022 introduces the following main requirements:

- ✓ E Invoicing obligation between entities subjects to VAT in the scope of the e-invoicing reform, meaning :
 - The use of digital and structured invoice formats
 - Transmission of invoices via platforms
 - Transmission of invoices and payments data to the tax authority
- ✓ Obligation for taxable entity to **transmit transaction data (e-reporting) and payment data to the tax authority** in case of transactions with a non-taxable entity.
- ✓ Timetable of implementation.



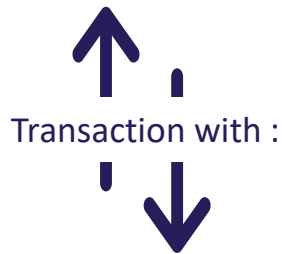
Who is subject to the E Invoicing & E Reporting obligation ?



Three main scenarios

1

I am a supplier subject to VAT & established in France



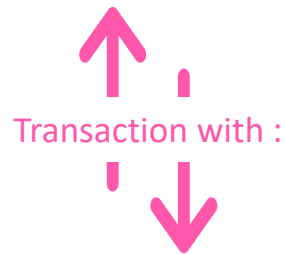
Customer subject to VAT and established in France



Electronic Invoicing
(e-invoicing)

2

Customer not subject to VAT in France

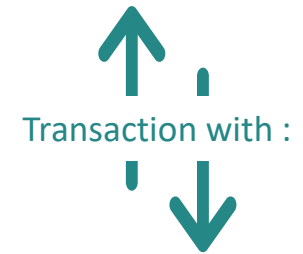


**Free invoice but
Transmission of data to the tax
authority (e-reporting)**



3

I am a supplier carrying out operations that are VAT exempt



Customer subject or not to VAT



**Exemption from invoicing
& e-reporting**



1st scenario

Obligatory E Invoicing:

4 obligations

« e-invoicing »

I am an entity liable to VAT **and** established in France
I am invoicing a transaction to an entity liable to VAT **and** established in France

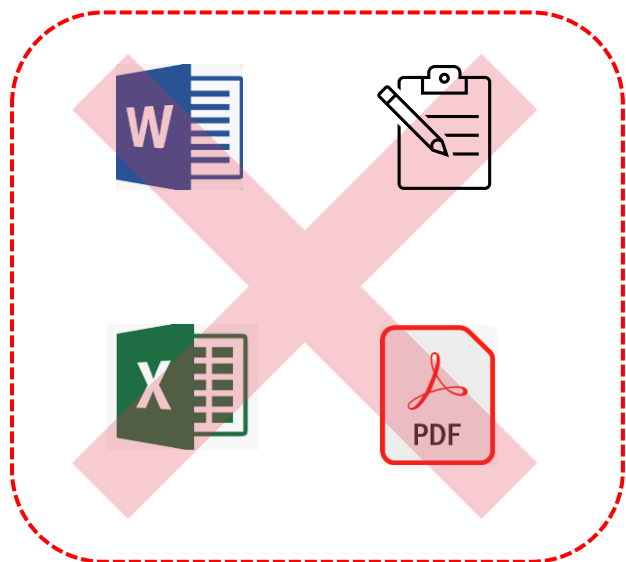
1st scenario Obligatory E Invoicing

e-invoicing

Obligation n°1 : invoice format

You must issue your invoices in a **digital** format (from creation to storage) and **structured**, that is readable electronically

Non-compliant



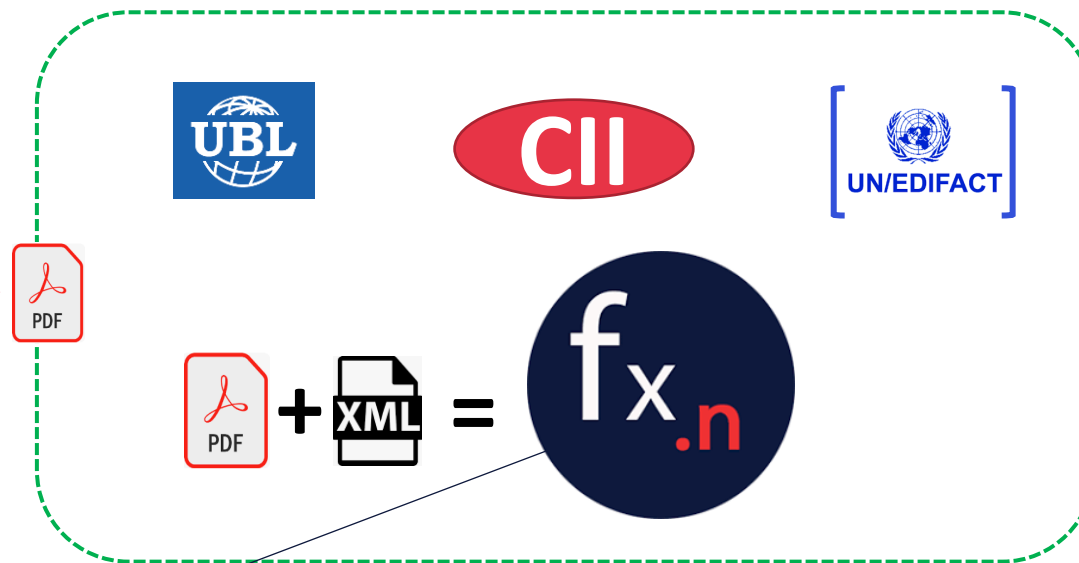
Paper or unstructured digital format (Word, Excel, PDF...)

Unstructured digital invoices (PDF) can be issued until 31/12/2027



They will be transformed into structured format by the issuing platforms

Compliant



Factur-X A widespread and simple format for SMEs, with a readable Pdf file and a computerised Xml file.
Other formats (CII and UBL) are specific to certain sectors (industry, retail, ...)

1st scenario Obligatory E Invoicing

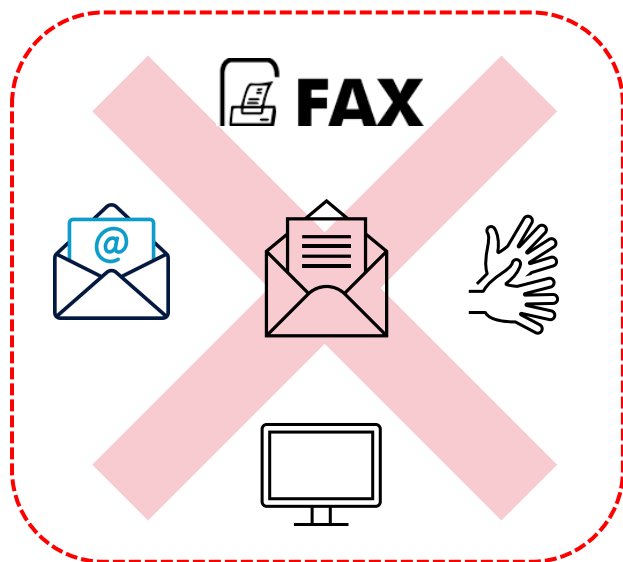
e-invoicing

Obligation n°2 : transmission method

You must **issue** and **receive** your invoices via a registered **private Platform (PDP)**.

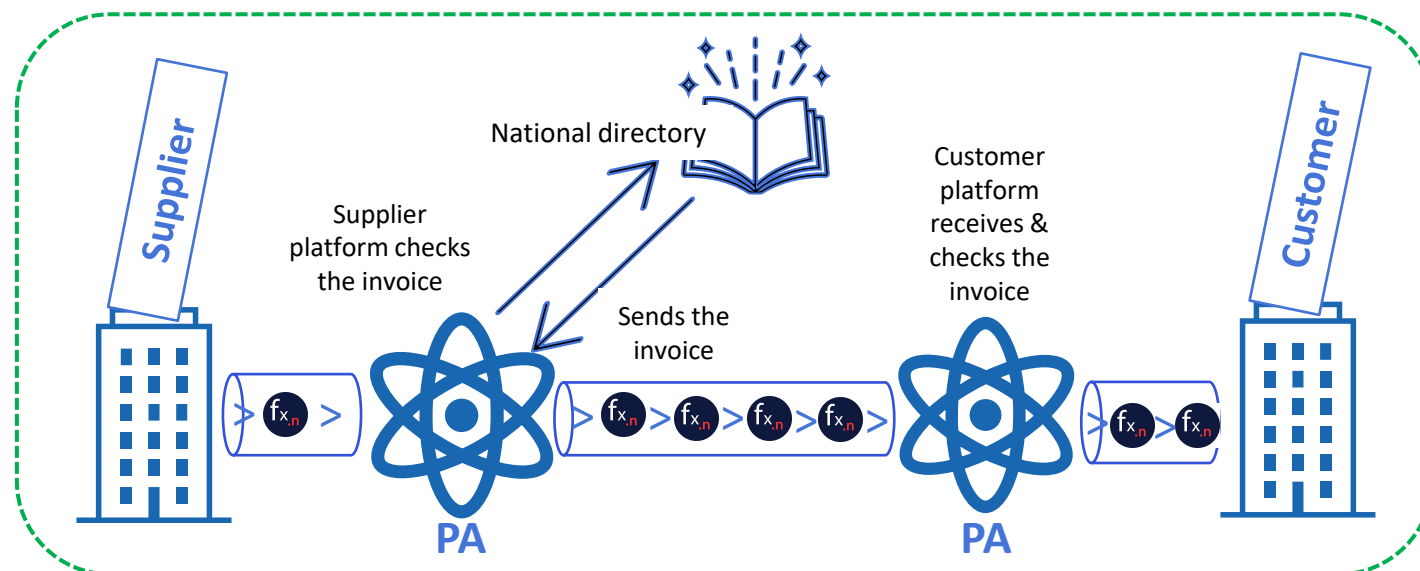
Any other means of transmission (post, e-mail, hand to hand...) are excluded.

Non-compliant



Mail, fax, email, hand to hand or download on the supplier site

Compliant

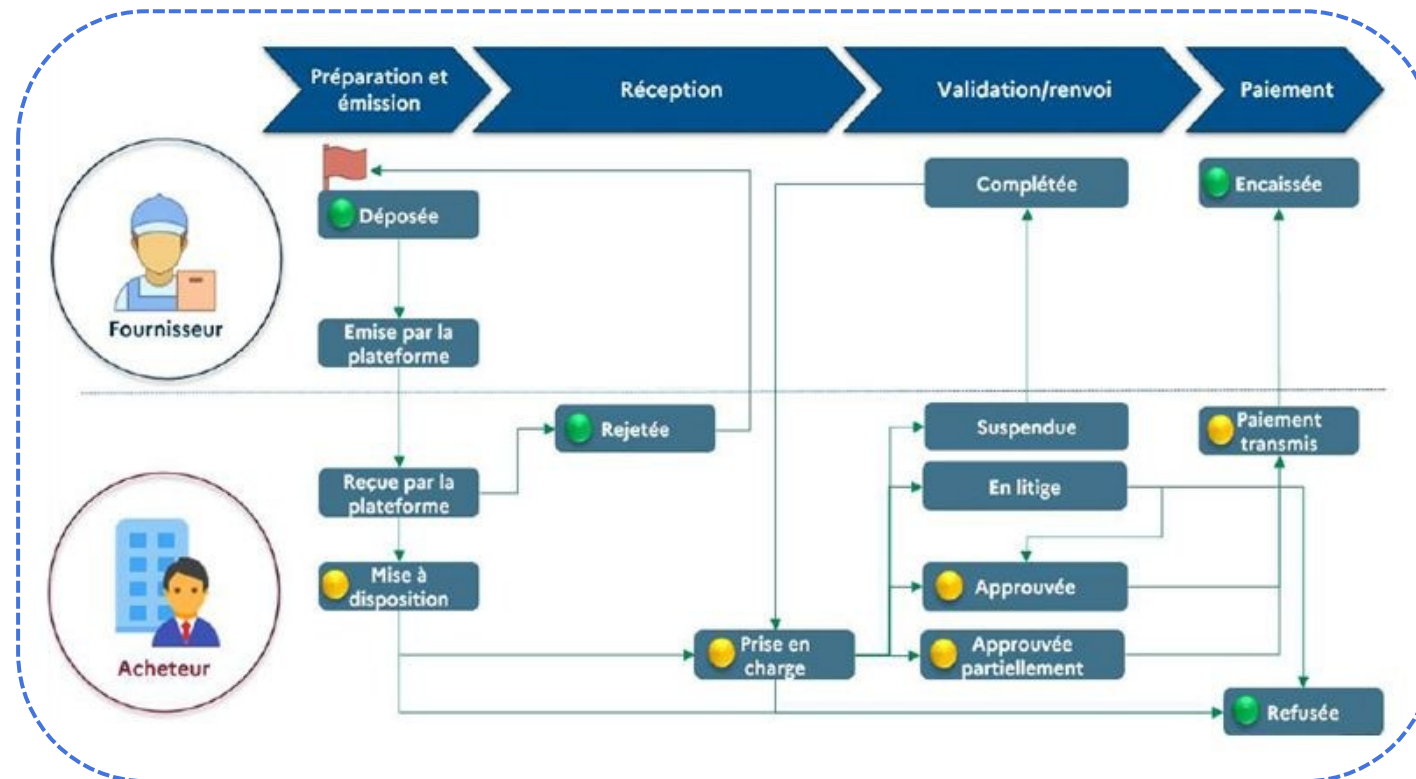


By 1st September 2026, every company will have to create a receiving account on a platform (PA) to receive its purchase invoices.
The platforms will check and transmit the invoices to each other on a secure way.

Obligation n°3 : Monitoring and updating the status of invoices and payments on the platform

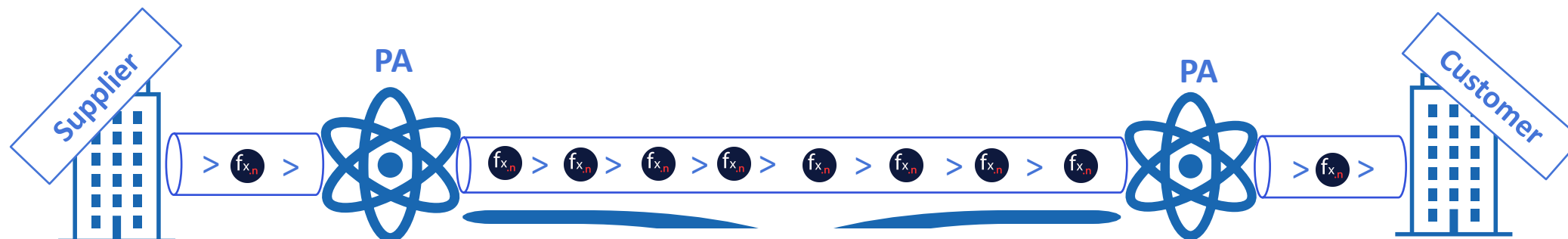
Buyers and suppliers will be able to track the progress of an invoice and will have to update its status (certain statuses will be automatically updated by the platforms)

1. **DEPOSIT** and issue by the **supplier's** platform
2. Receipt and **REJECTED** or made available on **the buyer's** platform
3. Litigation, suspension, **REFUSAL** by the **buyer**
4. Partial or total approval and payment date by **the buyer**
5. **RECEIPT OF PAYMENT** by the **supplier** (supply of services)



Real time information and transparency

Obligation n°4 : Transmission of invoice data, lifecycle status and payment data to the tax authority



Transmission by platforms

Invoicing data
[26 items until 1st
January 2026]
[34 items from 1st
January 2027]

**Lifecycle status
data**
(4 obligatory)

Payment data
("cash in" status for
supply of services)

Objectives :

1. Track VAT fraud and errors
2. Pre-fill VAT declaration

1st step

- Supplier and customer SIREN numbers
- Supplier and customer VAT numbers
- Nature of the operation covered by the invoice
- Date + invoice nber
- Total before tax / VAT
- VAT amount / tax rate
- Applicable VAT rate (split by VAT rate)
- Total amount payable excluding VAT
- Total VAT amount
- Specific tax information (cases of exemption, self-billing, reverse charge, special schemes, ...)
- Date of delivery of the goods or completion of the service
- Date of deposit paid if different from invoice issue date

1st step

from **01/09/2026**

26 obligatory mentions

2nd step

- Price reductions (rebates, discounts)
- Precise description of the goods supplied or service rendered
- Quantity of goods delivered or services rendered
- Price excluding VAT of each good delivered or service rendered
- Place of delivery/Place of service address if different from customer address
- Date of issue of the original invoice if an amending invoice is issued
- Mention of discount
- Eco-participation

2nd step

from **01/01/2027**

+ 8 obligatory mentions

Data sent with your invoices



E-invoicing data / Données facture électronique

(Art 289 bis of GTC General Tax Code / CGI)

- (1) Identity number specified in the first sub-paragraph of Art R 123-221 of the Commercial Code (SIREN) - taxable entity / Numéro d'identité mentionné au premier alinéa de l'article R 123-221 du code de commerce (SIREN) – assujetti
- (2) Individual identification number provided for in Art 286 ter of the CGI (intra-community VAT number) - taxable entity / Numéro individuel d'identification prévu à l'article 286 ter du Code général des impôts (n°TVA intracommunautaire) – assujetti
- (3) Intra-community VAT number if member of single taxable entity / n°TVA intracommunautaire si membre de l'assujetti unique
- (4) Intra-community VAT number if tax representative of the taxable entity / n°TVA intracommunautaire si représentant fiscal de l'assujetti
- (5) Country taxable entity / pays de l'assujetti
- (6) Identity number specified in the first sub-paragraph of Art R 123-221 of the Commercial Code (SIREN) - customer / Numéro d'identité mentionné au premier alinéa de l'article R 123-221 du code de commerce (SIREN) – client
- (7) Individual identification number provided for in Art 286 ter of the CGI (intra-community VAT number) - customer / Numéro individuel d'identification prévu à l'article 286 ter du Code général des impôts (n°TVA intracommunautaire) – client
- (8) Country customer / pays client
- (9) Category of transaction: delivery of goods (LB), supply of service (PS), dual (LBP) / Mention catégorie de l'opération : livraison de biens (LB) / prestation de services (PS) /double (LBPS)
- (10) Date of issue of the invoice / Date d'émission de la facture
- (11) Unique invoice number / Numéro unique de la facture
- (12) Corrected invoice number if a correcting invoice is issued / Numéro de la facture rectifiée en cas d'émission d'une facture rectificative
- (13) Option to pay VAT on debits / Option pour le paiement de la taxe d'après les débits
- (14) Total excl VAT by tax rate / Total hors taxe par taux d'imposition de la taxe
- (15) Corresponding tax amount broken down by tax rate / Montant de la taxe correspondante par taux d'imposition
- (16) Applicable VAT rate / Taux de TVA applicable
- (17) Total amount payable excl VAT / Somme totale à payer HT
- (18) Tax amount payable / Montant de la taxe à payer
- (19) In case of exemption, reference to legal disposition / En cas d'exonération, la référence à la disposition légale
- (20) Invoice currency code / Code/désignation devise de la facture
- (21) Self billing indication / Mention « autofacturation »
- (22) Reference to a special scheme referred to in Art 242 nonies A (15 and 16 of I) / Référence à un régime particulier visé aux 15 et 16 du I de l'article 242 nonies A
- (23) "Reverse charge" indication / Mention « Autoliquidation »
- (24) Date of delivery of the goods or completion of the service / Date de la livraison du bien ou de la fin d'exécution de la prestation
- (25) Date of advance payment if different from invoice date / Date de l'acompte versé si différente de la date d'émission de la facture
- (26) Mention "member of a single taxable entity" / Mention "membre d'un assujetti unique"
- (27) Price reduction / Minoration de prix (rabais, remises, ristournes)
- (28) Description of the goods delivered or services rendered / Dénomination précise du bien livré ou du service rendu
- (29) Quantity of goods delivered or services rendered / Quantité de biens livrés ou de services rendus
- (30) Price excl VAT for each item of goods delivered or services rendered / Prix hors taxe de chaque bien livré ou service rendu
- (31) Delivery, service address if different from customer address / Adresse de livraison, de réalisation du service
- (32) Date of issue of the corrected invoice in case of correcting invoice / Date d'émission de la facture rectifiée en cas d'émission de facture rectificative
- (33) Discount information / Mention d'escompte
- (34) Eco contribution / Eco-participation (art. L.541-10 du code de l'environnement)

What are the penalties in case of non-compliance with the e-invoicing requirement ?

The taxable entity does not comply with the transmission formats (UBL, CII or Factur-X), the transmission process (PA), its obligations relating to the updating of the life cycles.



Art. 1788 D.-I. of CGI (French General Tax Code)

⚖️ **15 euros penalty per invoice**

⚖️ **Maximum cumulative annual amount of EUR 15,000**

2nd scenario

**Free invoicing
&**

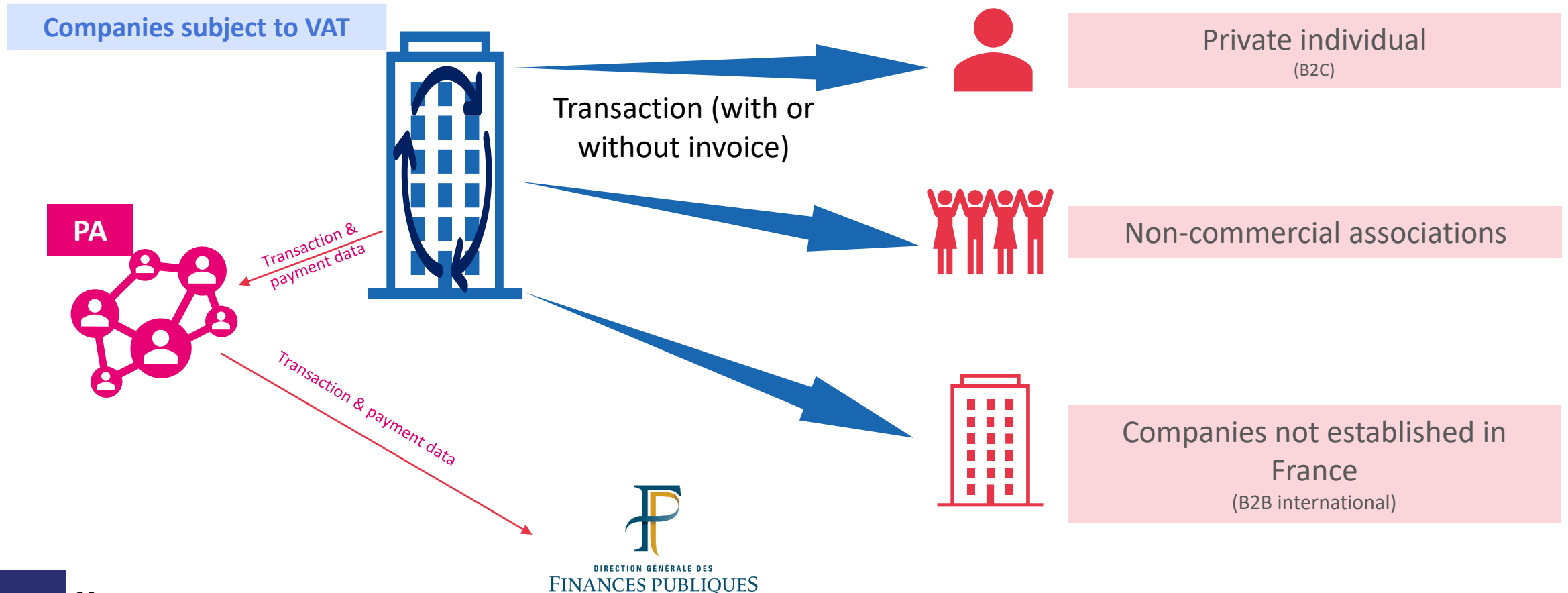
**requirement to transmit transaction
data to the tax authority**

« e-reporting »

I am a VAT subject entity established in France, and I am invoicing a service to an entity non subject to VAT in France.

Obligation to transmit transaction & payment data to the Tax authority (e-reporting)

The taxable entity must send to the tax authority, via a PA, the transaction data with a non-taxable entity together with the payment data (for supply of services only).



2nd scenario Free invoicing & e-reporting

E-reporting

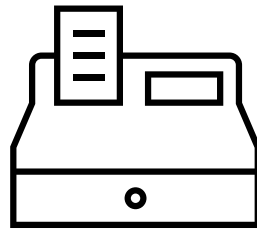
Free format for invoices and till receipts

You can issue your invoices (whether obligatory or not) in any format. Receipts are only obligatory at the customer's request.

Compliant



Compliant



cash registers

Compliant



=



The advantage of issuing invoices in digital and structured Factor-X format: automated invoice processing

2nd scenario Free invoicing & e-reporting

E-reporting

Transmission of invoices and till receipts

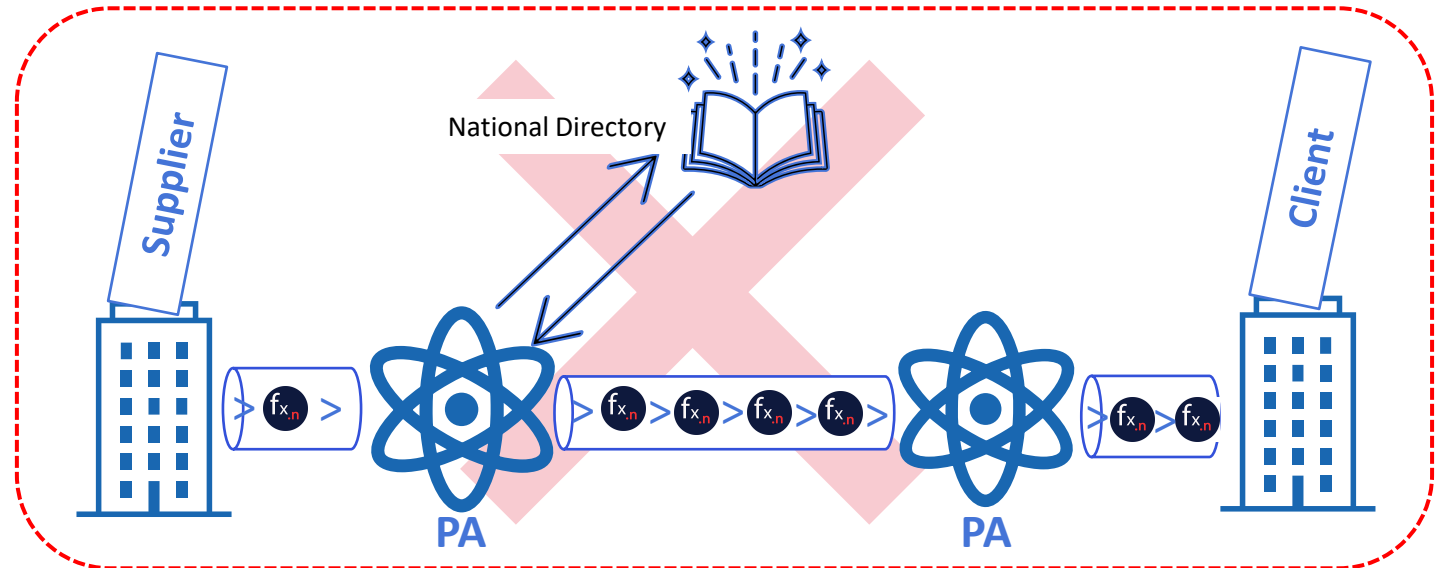
You can communicate your invoices by any means. But you can not use the e-invoicing platforms.

Compliant



Paper, fax, email, supplier cloud...

Non working



Make sure to choose that **PA** that can manage e-invoicing AND e-reporting processes

2nd scenario E-Reporting monthly calendar

E-reporting

Toutes les entreprises, même celles qui déclarent annuellement leur TVA, doivent effectuer un e-reporting " mensuel ", donc mettre à jour la comptabilité " tous " les mois

	Transmission des données de transaction (B2B international et B2C)		Transmission des données paiement des prestations de service (ayant donné lieu à facture ou à déclaration)	
	Fréquence de dépôt	Délai de dépôt	Fréquence de dépôt	Délai de dépôt
Entreprises soumises au régime réel normal mensuel	Par décade Trois dépôts au titre d'un mois : • Période 1 : du 1 au 10 du mois • Période 2 : du 11 au 20 du mois • Période 3 : du 21 à la fin du mois	10 jours après la fin de la période soit : • Période 1 : 20 du mois • Période 2 : 30 du mois • Période 3 : 10 du mois suivant	Mensuelle	Avant le 10 du mois suivant
Entreprises ayant opté pour le régime réel normal trimestriel*	Mensuelle	Avant le 10 du mois suivant		
Entreprises soumises au régime simplifié d'imposition TVA	Mensuelle	Au plus tard le 25 et 30 du mois suivant	Mensuelle	Au plus tard le 25 et 30 du mois suivant
Entreprises bénéficiant du régime de franchise en bas de TVA	Bimestrielle (tous les 2 mois)	Au plus tard le 25 et 30 du mois suivant la fin de la période	Bimestrielle (tous les 2 mois)	Au plus tard le 25 et 30 du mois suivant la fin de la période

*entreprises qui paient moins de 4 000€ de TVA par an.

2nd scenario Penalties

What are the penalties for non-compliance with the e-reporting requirement?

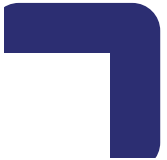
The taxable entity fails to transmit transaction and payment data to the tax authority



Art. 1788 D.-I. of CGI (French General Tax Code)

⚖️ **250** euros penalty for each transmission omitted

⚖️ Maximum cumulative annual amount **of €15,000**



3rd scenario

Out of scope of e-invoicing & e-reporting

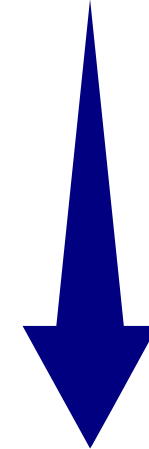
I am a taxable entity carrying out exempt transactions (art. 261 to 261 E CGI) with a VAT or non-VAT liable entity in France.

3rd scenario e-invoicing & e-reporting exemption

→ I am a VAT-subject entity established in France and carrying out transactions that are exempt from VAT (articles 261 to 261 E of the General Tax Code) and exempt from invoicing requirements. This is the case in particular for certain banking and insurance transactions, medical and health services, educational services and transactions carried out by non-profit-making organisations whose operations are disinterested.



I am exempt from e-invoicing and all invoicing requirements



I am exempt from « e-reporting »



Example

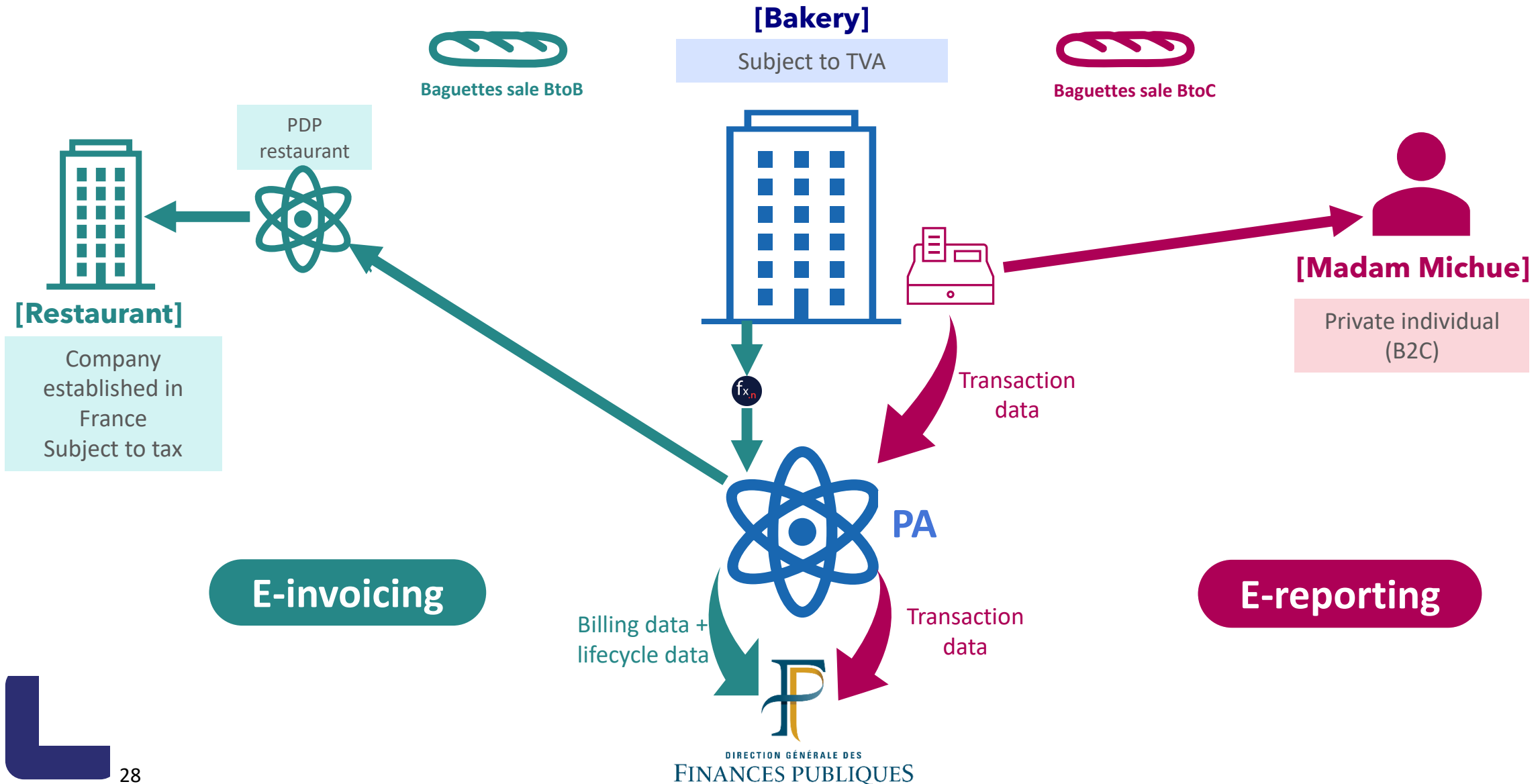


Combination of 1st and 2nd scenarios

« e-invoicing »

« e-reporting »

Example [Bakery] transactions subject to e-invoicing and e-reporting





Summary



What is the situation for my company?

What is the situation of my company as a supplier ?

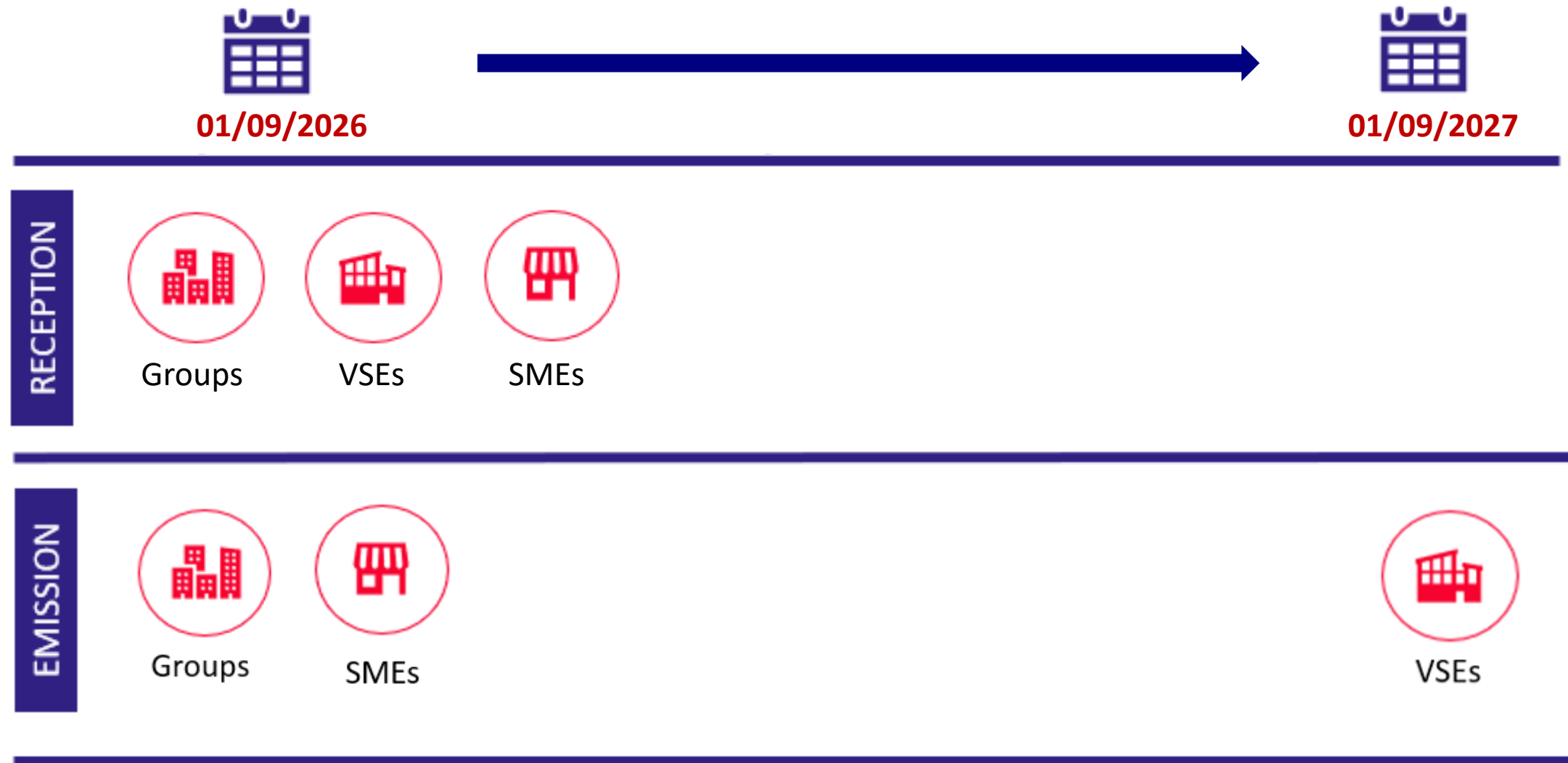
		Buyer	
		Taxable entity	No subject to VAT
SUPPLIER	Taxable entities (VAT on debits/invoicing)	Case 1 E-invoicing	Case 2 E-reporting Free invoice
	Taxable entities (transactions non liable to VAT)	Case 3 No obligation nor e-reporting	Case 3 No obligation nor e-reporting
	Taxable entities (supply of services – VAT on cash receipts)	Case 1 E-invoicing Payment data	Case 2 E-reporting Free invoice Payment data

There are several possible scenarios for a supplier, depending on the type of customer

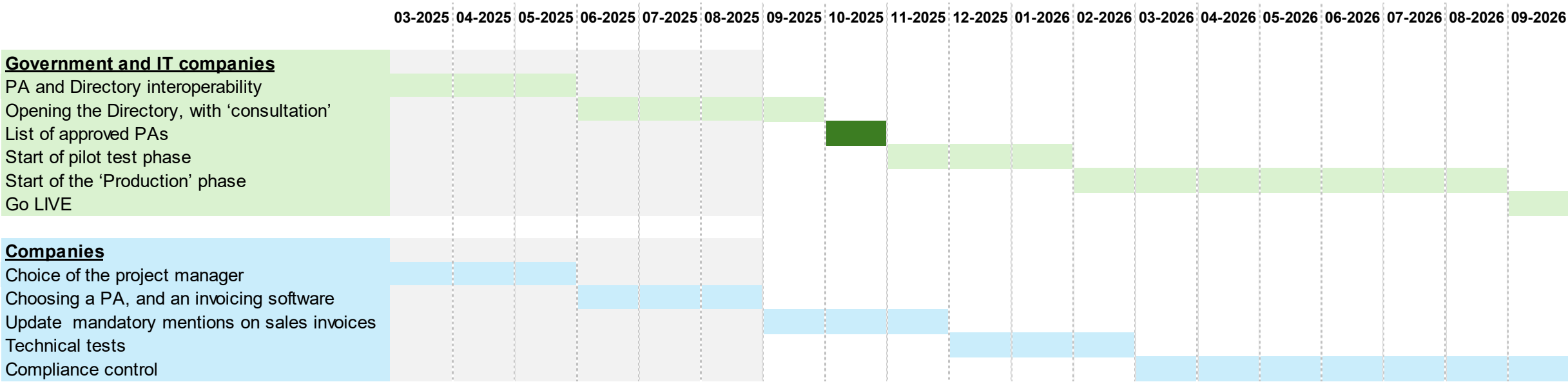
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TIMELINE

Timeline as from September 2026

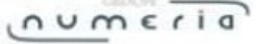
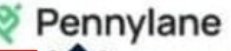
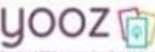
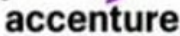
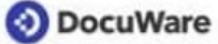


Timeline as from September 2026 – official project calendar



Timeline as from September 2026 – Choice of your PDP

Les 91 PDP candidates immatriculées provisoirement au 26 mai 2025

Candidats PDP s'adressant principalement aux GE - ETI	Candidats PDP s'adressant principalement aux GE – ETI - PME	Candidats PDP s'adressant principalement aux ETI/PME/TPE et OD
		
		
		

4

OPPORTUNITIES CONSTRAINTS

E invoicing constraints for SMEs



- ✓ Administrative processing of paper or unstructured digital invoices: costly and time-consuming
- ✓ Delays due to paper processing
- ✓ Late payments, payment errors
- ✓ Routing errors, loss of documents
- ✓ Duplicate invoices
- ✓ Preservation of paper documents: voluminous archives and difficulty in researching history
- ✓ Lack of visibility, absence of overall vision
- ✓ Lack of traceability, or even absence of a reliable audit trail

Opportunities for VSEs/SMEs



Automation and acceleration of the invoicing process, using easy-to-use tools for collecting and issuing invoices



Reduce payment times of customer invoices thanks to the 'life cycle', automation...



Improve service quality / customer/supplier relations



Reduce invoice managing costs by avoiding errors associated with manual data entry and improving traceability and accounting monitoring



View invoice payment deadlines and be alerted before the payment deadline



Store all your invoices in a single, accessible place so that you can access them quickly and easily and send them to your chartered accountant or third parties

5

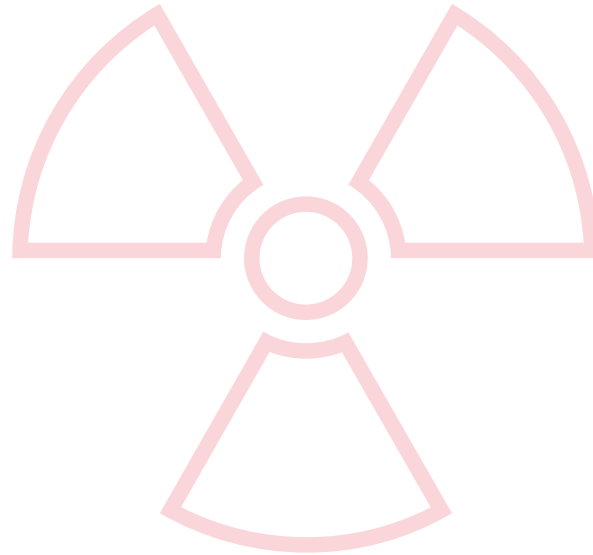
PROJECT IMPLEMENTATION

VSEs and SMEs: the main risks of a non managed project

Endangering supplies/operations
while no receiving and paying
purchase invoices

Penalties (e-invoicing, e-reporting,
lifecycle management, payment data)

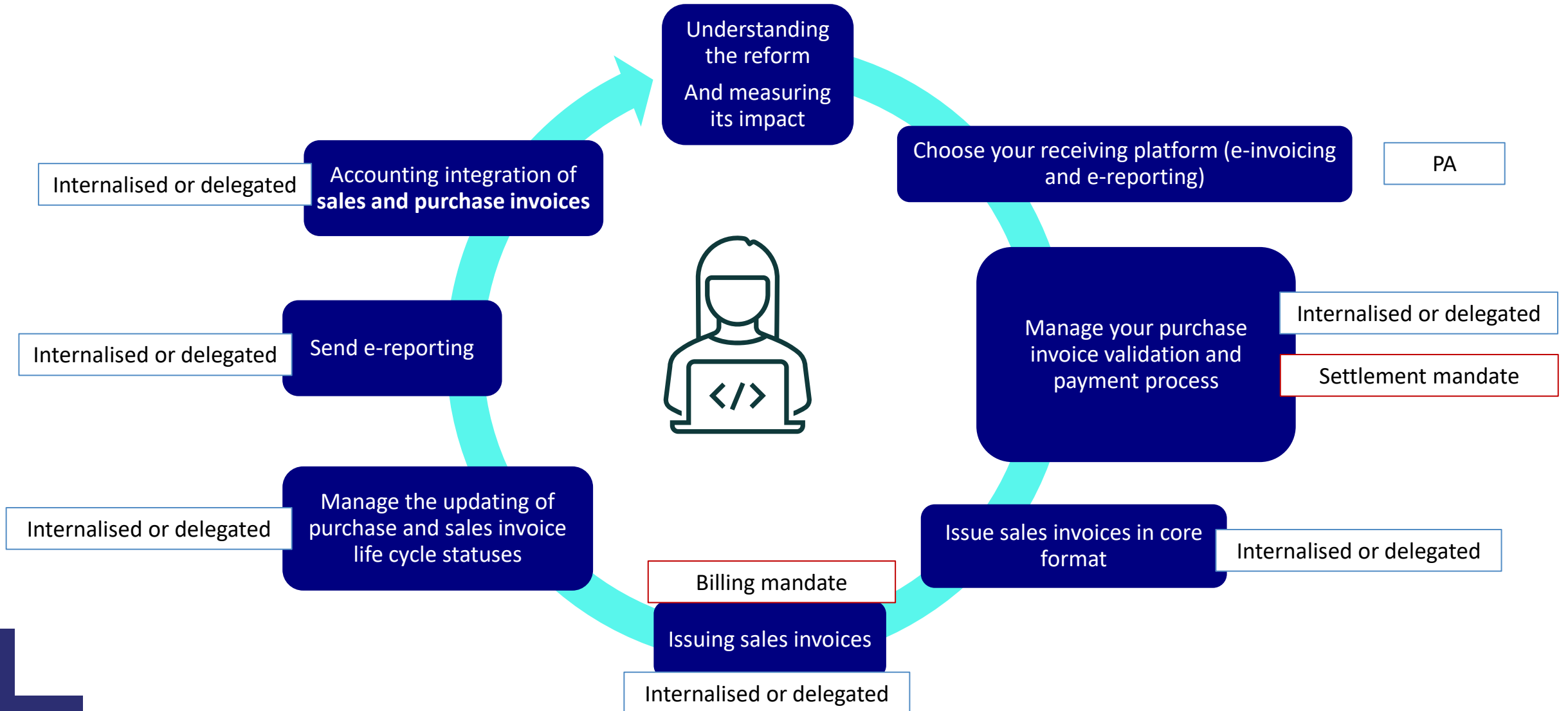
Put your cash flow at risk by
transmitting non-compliant
invoices or being unable to issue
invoices while a new compliant
solution is being implemented



Loss of competitiveness if no benefit
from the reduced costs of e-invoicing
and payment times

Increased invoicing processing costs due to a lack of process
automation between different systems (invoicing software,
platform, managing and accounting software)

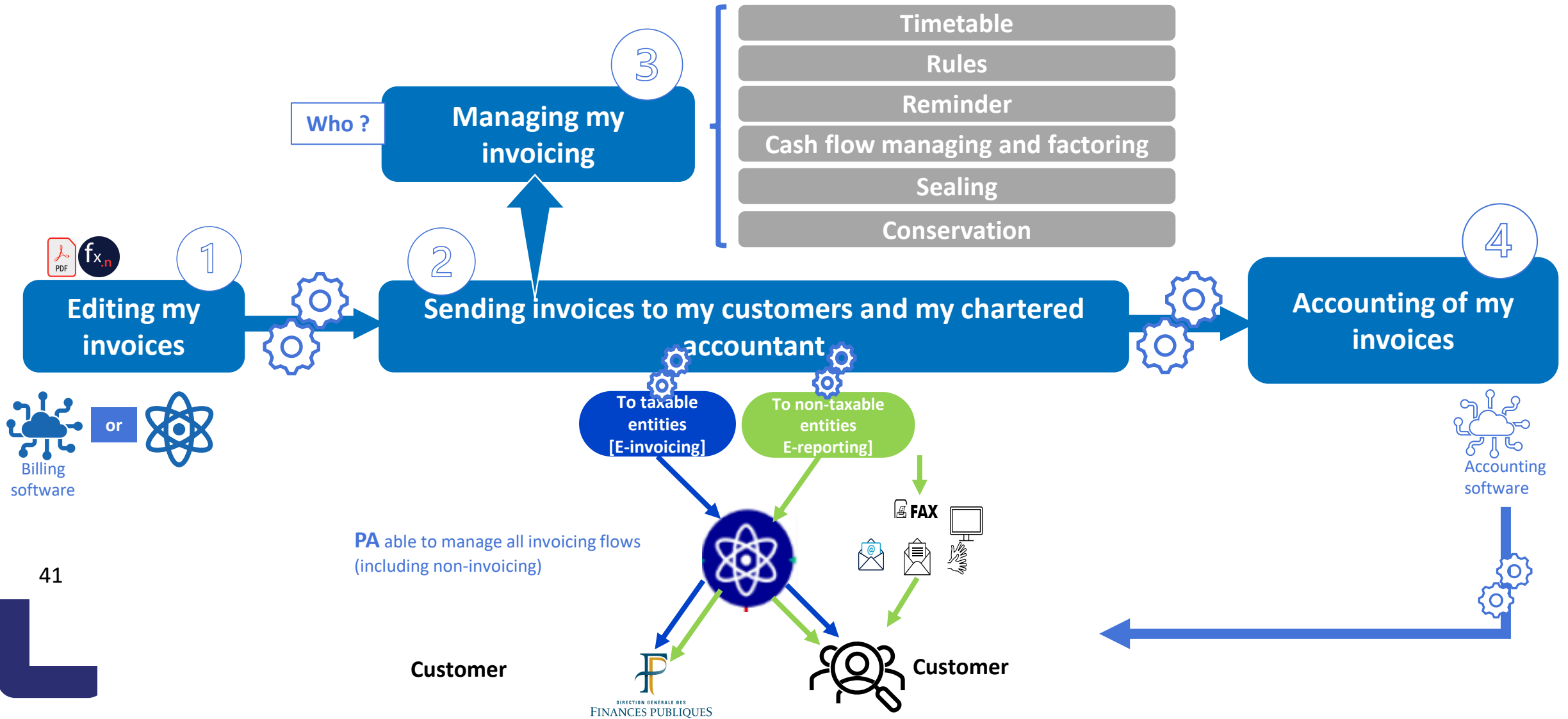
VSEs and SMEs: what can you do to be ready?



ISSUE my sales invoices

Analyse & adapt my processes and tools

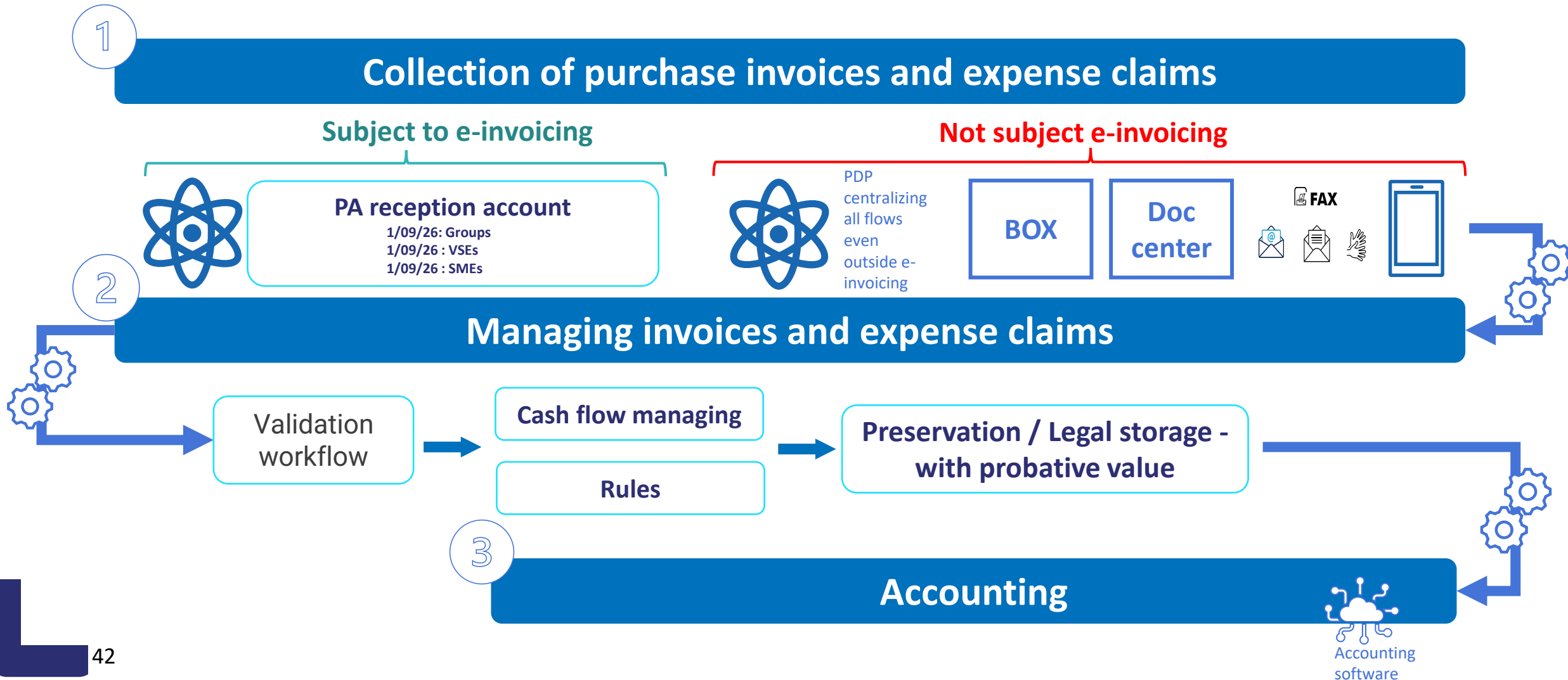
I am a taxable entity: how will I process my sales invoices in the future? Are my tools adapted? Are they interconnected? Who will do what in this new paradigm?



RECEIVE my purchase invoices + general expenses

Analyse & adapt my processes and tools

I'm analysing my supplier invoice handling process



6

COST OF THE PROJECT

Cost generated by this Reform

	on the French Market	APRZ
New Invoicing software (if necessary)	10 < < 50 euros per month	<i>(on quotation for the upgrade of your actual invoices into FacturX)</i>
PA private platform <i>monthly subscription</i>	+ 5 < < 500 euros per month	Free of charge <i>(if PA: LVC TESSI)</i>
Accounting firms additional cost for the invoices statuts monitoring in the PA	+ 50 < < 1 000 euros per month	<i>(on quotation - time spent)</i>

7

SUMMARY

Summary

- ✓ I am concerned if I am subject to VAT (in the scope of VAT) and liable to VAT
- ✓ I should be able to **issue e-invoices from 01/09/2027** if I am a very small business, but I should be able to receive them from 01/09/2026.
- ✓ I **must choose my platform before 01/09/2026** to receive invoices from large companies (private PA platform).
- ✓ **E-invoicing** applies between 2 VAT taxable entities established in France, provided that the transaction is not exempt.
- ✓ **E-reporting** concerns VAT taxable entities established in France carrying out transactions with non-taxable entities.
- ✓ The transmission of payment data concerns the supply of services where the supplier has not opted for VAT on debits and is binding on the supplier under both the e-invoicing and e-reporting systems.
- ✓ I will be able to follow in real time the status of invoices (life cycle data)

Thank you

