



E-INVOICING

THE 8 MISTAKES TO AVOID STARTING NOW

Chers membres,

Dear members,

The e-invoicing reform will come into effect in September 2026, with a requirement for all companies to be able to receive electronic invoices, followed by a phased obligation to issue them depending on company size.

1. What is an electronic invoice ?

An electronic invoice is a structured document, issued and transmitted through certified platforms, using formats defined by the French State (**UBL, CII /Factur-X**). This type of invoice enables full automation of its lifecycle: issuance, submission, checks, transmission, status updates, validation or rejection.

By contrast, a **PDF sent by email has no legal value** under the reform and will no longer be compliant.

This reform is part of the national programme to modernize B2B exchanges and combat VAT fraud.

The reform goes beyond electronic invoicing. Certain transactions will need to be automatically transmitted to the tax authorities: this is **e-reporting** :

- **Transaction e-reporting** concerns sales and services to non-taxable persons (B2C: individuals, associations...), as well as international B2B operations.
- **Payment e-reporting** applies to all operations where VAT becomes due upon receipt of payment (e.g., service provisions, deposits), when the company has not opted for VAT on debit.

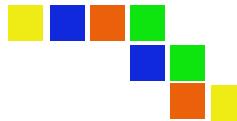
These data will help improve VAT controls and, in the future, allow pre-filled VAT returns.

With only a few months left before the first deadlines, here are the 8 mistakes to avoid.

2. The 8 mistakes to avoid :

▪ 1. Waiting until mid-2026 to begin the transition

The reform requires both technical and organizational changes that take several months to prepare.



Choosing a Approved Platform (Plateforme Agréée – PA), updating internal tools and planning tests must begin as early as possible to avoid a bottleneck in 2026.

■ **2. Assuming your software will handle everything automatically**

Even though many ERPs are being updated, compliance is never automatic.

Each company must check :

- the software versions in use
- available integration options
- specific configuration of internal flows
- interface needs with its chosen PA

■ **3. Delaying the choice of your Certified Platform**

The PA will be the mandatory gateway for all your invoices. Integration and configuration take time, and some platforms may be overwhelmed in 2026.

If you would like contacts for optical/audio-specialized PAs, contact Normeyes !

■ **4. Neglecting the testing phase for e-invoicing**

Compliance relies on precise tests: invoice submission, structural checks, status tracking, error handling, and final validation.

These tests help anticipate issues, avoid format errors and secure the go-live.

■ **5. Failing to prepare your teams**

The reform affects accounting, order-to-cash teams (sales administration), networks, stores, and sometimes even internal IT services.

Everyone must understand the new processes, formats and tools to ensure a smooth transition.

■ **6. Failing to anticipate coordination with partners**

Success depends on the synchronization of all stakeholders: suppliers, purchasing groups, networks, and technical service providers.

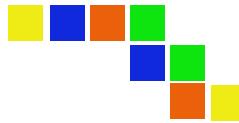
A shared transition plan helps avoid flow disruptions and ensures continuity of exchanges.

■ **7. Not migrating to OPTOv36 (CRITICAL)**

The OPTO standard is the traditional data exchange framework used for invoicing in the optical sector.

Each OPTO version defines the mandatory, required or optional fields exchanged between actors.

Versions **OPTOv33/34 do not contain the data necessary for correct conversion** into CII/Factur-X or UBL.



Result: incomplete conversions, information loss, rejections, VAT inconsistencies...

👉 Only OPTOV36 is fully compatible with the reform's requirements.

This point is particularly strategic for :

- purchasing groups
- networks
- optical/audio suppliers using EDIFACT

⚠️ Failing to migrate to OPTOV36 before summer 2026 will result in a **very high rejection rate** as soon as the reform takes effect.

▪ 8. Not keeping up with regulatory updates

The regulatory framework is still evolving, and technical specifications are updated regularly. Normeyes will monitor developments throughout 2026 to inform you of adjustments and impacts on your tools and processes.

3. Staying informed

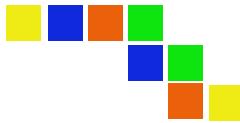
A series of articles will be published starting January 2026 to help you better understand the key concepts, technical choices, obligations and best practices at each stage.

KEY TAKEAWAYS — REFORM ESSENTIALS

- **An electronic invoice is not a PDF**, but a structured document (UBL, CII/Factur-X) transmitted via a Approved Platform (PA).
- **E-reporting is an integral part of the reform** (transactions + payments).
- **September 2026**: obligation for all companies to receive electronic invoices.
- **Preparation must begin now**: PA selection, ERP updates, internal organization.
- **Testing is essential** to validate the full invoice lifecycle (submission, validation, statuses, rejections).
- **Your teams will be directly impacted**: accounting, order-to-cash, networks, stores.
- **Coordination with partners** is key to avoiding flow disruptions in 2026.
- **Migration to OPTOV36 is mandatory** to ensure reliable conversions between EDIFACT / Factur-X / CII / UBL.
- **Regulations continue to evolve** — regular monitoring is necessary; Normeyes will support you throughout 2026.

TECHNICAL FOCUS: 2026 ESSENTIALS

- Electronic invoicing is based on EN16931 and the AFNOR Z12 standard.
- Regulatory statuses: Submitted, Rejected, Refused, Paid (Collected).
- E-reporting includes two flows: transactions (aggregated or per invoice) and payments.



- The PA handles format conversions.
- Only OPTOV36 contains the data required for reliable conversion. Versions 33/34 → high risk of systematic rejection.
- Recommendation: check with ERP/industry software vendors regarding integration of CII/Factur-X/UBL XML (parsing + mapping).