



E-INVOICING

WHY HAS IT BECOME ESSENTIAL IN 2026?

The year 2026 marks an important milestone for all French companies: the gradual introduction of mandatory electronic invoicing.

After presenting the mistakes to avoid in December, we would now like to take a step back and revisit the overall purpose of the reform, in order to approach the next stages with confidence.

1. A Necessary European Reform

For several years, many European countries have implemented electronic invoicing to modernize their B2B exchanges.

France is now joining this broader European dynamic in order to:

- facilitate business-to-business exchanges
- harmonize practices at European level
- support the digitalization of accounting processes

This reform is therefore not a uniquely French initiative, but part of an international movement.

2. An Electronic Invoice Is Not a Simple PDF

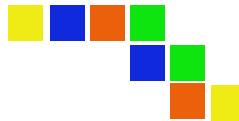
An electronic invoice is not a simple PDF. A PDF is readable by the human eye, but it does not allow automated processing of invoice data by an information system.

The aim of the reform is precisely to enable any system (accounting software, ERP, etc.) to automatically read and integrate invoice data.

Electronic invoicing therefore relies on:

- **Standardized data**

The State's External Specifications define which information must appear in an electronic invoice and the rules that must be followed.



The electronic invoicing rules set by the State apply to everyone, but each sector may retain its specific features, provided they remain compliant with these rules.

▪ **Optical sector focus**

Today, electronic invoice exchanges between suppliers and payment centers, carried out using OPTOv33/v34, will no longer be compatible with the requirements of the tax digitalization reform.

Only OPTOv36 will make it possible to standardize exchanges while meeting the reform's requirements.

▪ **A structured format**

In France, the formats selected are UBL, CII and Factur-X (PDF + CII XML data).

We will provide more detail on these technical formats in the spring articles.

3. A Way to Secure Exchanges and Reduce Disputes

In the optical and audiology sectors, where exchanges are frequent and highly technical, data quality is essential.

Electronic invoicing enables:

- fewer data entry errors
- full traceability
- easier accounting reconciliation
- fewer administrative disputes

It is a real lever for smoother exchanges across the entire value chain.

4. A Foundation for Long-Term Modernization

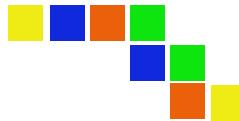
Beyond the regulatory obligation, electronic invoicing prepares businesses for more automated, reliable and transparent interactions between partners.

It is the first step in a broader modernization of B2B exchanges driven by the State.

WHAT'S NEXT IN THE SERIES

In the February article, we will explain the role of the different stakeholders — PEPPOL, PPF, OD, PA — in order to clarify each party's responsibilities.

If you have any questions or would like to be guided toward Approved Platforms specialized in our sector, please do not hesitate to contact us.



KEY TAKEAWAYS — UNDERSTANDING THE REFORM

- Electronic invoicing is not a PDF, but a file designed to be processed by the recipient system. It contains invoice data structured according to a defined format and compliant with the rules of the applicable standard.
- France is joining a European movement that is already widely underway, aimed at harmonizing and modernizing B2B exchanges.
- The shift to electronic invoicing seeks to improve data reliability, reduce errors and limit disputes.
- This reform represents a real opportunity: it improves the quality of exchanges between manufacturers, purchasing groups, networks and stores.
- Electronic invoicing forms the technical foundation for the modernization of inter-company exchanges in the years to come.

TECHNICAL FOCUS

- **Mandatory structured formats:** The reform requires the use of structured formats (**UBL**, **CII/Factur-X**) in order to enable automated processing and full interoperability between systems.
- **Reference framework:** These formats are based on the European standard **EN16931** and on the **State's External Specifications**, which define the required data and usage rules, regardless of the chosen format.
- **Role of Approved Platforms (PA):** PA will become the **mandatory technical intermediaries** for receiving invoices and transmitting the required data to the tax authorities.
- **Data quality:** Electronic invoicing aims to ensure high-quality data: reliable identifiers (SIREN), consistent totals and correct transaction categorization. Systems must be able to process this information automatically.
- **Reducing disputes and enabling automation:** Companies must anticipate the integration of these new flows into their internal processes (accounting, reconciliation, controls, archiving).
- **E-reporting:** Complementary to electronic invoicing, e-reporting requires the transmission of certain data to the tax authorities depending on the nature of the transactions (B2C, international operations, services, etc.).