E-INVOICING

FINALLY UNDERSTANDING THE ROLES OF PEPPOL, PPF, PA …

Last month, we explained why electronic invoicing has become essential and how it fits into a broader European movement aimed at modernizing business-to-business exchanges.

As the September 2026 deadlines approach, one question keeps coming up:

"But concretely, who does what in this reform?"

Indeed, several stakeholders are involved in the electronic invoicing ecosystem. This diversity of actors can give the impression of a complex architecture, whereas in reality their roles are complementary and clearly defined.

The objective of this article is therefore simple: to provide you with a clear, up-to-date and easy-to-understand overview of the electronic invoicing exchange ecosystem.

1. PEPPOL: a European exchange network

PEPPOL (Pan-European Public Procurement On-Line) is not a platform, but **a secure network** enabling the exchange of electronic documents between companies, both in France and internationally.

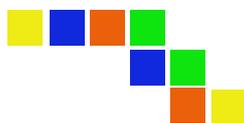It is already used by many European countries, which facilitates cross-border exchanges.

As part of the reform, some Approved Platforms (PA) will rely on PEPPOL to transmit invoices.

2. PPF: the Public Invoicing Portal

Developed by the French State, the Public Invoicing Portal (PPF – *Portail Public de Facturation*) performs two essential functions:

- **Managing the directory of companies** subject to electronic invoicing obligations.
  This directory identifies, for each company, the routing information for invoicing flows, in particular, the Approved Platform responsible for receiving and managing those flows.
- **Collecting mandatory data** for the tax authorities, including data extracted from invoices (e-invoicing) as well as transaction and payment data (e-reporting).

The PPF is not intended to manage operational B2B flows (such as full invoice transmission, formats, or business-specific controls).

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These exchanges fall under the responsibility of Approved Platforms, which act as the operational interface between companies and the State's system.

3. Chorus Pro: the reference platform for public-sector invoicing

Before the generalized electronic invoicing reform, France implemented a national platform dedicated to exchanges with the public sector: Chorus Pro.

Since 2017, all invoices sent to public entities (central government, local authorities, public institutions, GIPs) must go through Chorus Pro, either via manual entry on the portal or through automated exchanges (EDI, APIs). Chorus Pro ensures the submission, transmission and tracking of electronic invoices addressed to the public sector.

From September 2026 onwards, **Chorus Pro remains the reference platform for B2G exchanges**. Public administrations will continue to receive and process electronic invoices there, in the regulatory formats (CII / Factur-X, UBL), within a framework that guarantees compliance and proper use of the associated data.

👉 It is therefore essential to clearly distinguish the roles:

- PPF (Public Invoicing Portal): State tool responsible for centralizing tax data and e-reporting.
- Chorus Pro: platform dedicated to B2G (Business-to-Government) exchanges.
- Approved Platforms (PA): operational entry point for companies' B2B exchanges, which may also handle the routing of invoices to the public sector.

4. Approved Platforms (PA): the mandatory entry point for companies

Approved Platforms are at the heart of the reform. They will be the main operational actors for sending, receiving and managing electronic invoices.
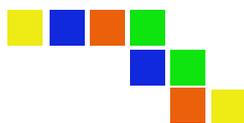
In particular, they are responsible for:

- updating the PPF directory on behalf of their liable clients
- transmitting invoices between companies (PA-to-PA)
- performing controls (structure, formats, consistency)
- converting formats (UBL, CII or any other format agreed between a sender/receiver and its PA)
- transmitting tax data to the PPF
- handling, retrieving and returning invoice lifecycle statuses
- integrating with PEPPOL when required

To be compliant, all companies must go through an Approved Platform.

For the optical and audiology sector, it is essential to choose a PA that understands the specific characteristics of our data flows.

👉 If you would like recommendations, we can guide you toward specialized Approved Platforms.

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5. What about Compatible Solutions (formerly OD)? An essential actor connected to PAs

Initially referred to as Dematerialization Operator (OD - *Opérateur de Dématérialisation*) and now as Compatible Solutions (SC), these terms cover all service providers offering solutions related to tax dematerialization of invoices, operating upstream or downstream of an Approved Platform (ERP systems, invoicing software, EDI intermediaries, etc.).

These actors are essential in the electronic invoicing process, as they are often the source of the data and its transmission to Approved Platforms.

👉 As part of the reform, these solutions must be connected to an Approved Platform.
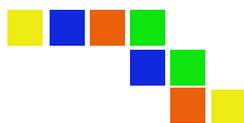
WHAT'S NEXT IN THE SERIES

In the March article, we will cover the formats defined by the State (UBL, CII/Factur-X), their use cases, and the role of OPTO and EDIFACT in the transition.

KEY TAKEAWAYS — THE ROLE OF EACH ACTOR AT A GLANCE

- **PEPPOL**: **a secure European network** for transmitting electronic documents (including invoices). It is not a platform.

- **PPF** (Public Invoicing Portal): **the State's tool.** It manages the company directory and collects data for the tax authorities.

- **Chorus Pro**: the national electronic invoicing platform **for the public sector (B2G)**, maintained under the 2026 reform.

- **PA** (Approved Platform): **the central actor** for companies and the mandatory gateway for sending and receiving invoices.

- **SC** (Compatible Solution, formerly OD): an essential solution for companies, connected to a PA at the source of invoice data transmission.

TECHNICAL SIDEBAR

- PEPPOL is not a platform but a technical network based on standardized identifiers (schemeID) and an SBDH envelope, ensuring proper invoice routing between platforms.

- The Public Invoicing Portal (PPF) does not manage business flows: it centralizes tax data, applies regulatory controls and returns statuses to Approved Platforms.

- Approved Platforms (PA) are the only entities authorized to transmit invoices, perform structural checks and communicate statuses to companies. They may rely on PEPPOL depending on their architecture.

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- IT departments must anticipate the integration of APIs or connectors provided by their PA, as the PA — not the PPF — will become their main technical counterpart. They must also ensure that their invoicing software is compatible with the reform's requirements.

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