



E-INVOICING

E-INVOICING AND E-REPORTING: UNDERSTANDING THE OBLIGATIONS

From September 1, 2026, all VAT-registered companies must be able to receive electronic invoices via an Approved Platform (PA).

On that same date, large companies and mid-sized enterprises will also be required to:

- issue their invoices in electronic format
- transmit their data to the tax authorities

From September 1, 2027, the obligation to issue invoices electronically and transmit data to the tax authorities will be extended to SMEs and micro-enterprises.

The reform is built around two complementary mechanisms:

- e-invoicing (structured electronic invoices)
- e-reporting (data transmission to the tax authorities)

These two mechanisms serve distinct but complementary purposes in securing VAT collection.

1. Being Ready to Receive by September 2026: Key Requirements

The universal obligation starting in 2026 concerns invoice reception.

Receiving an electronic invoice is not just about viewing a PDF. It requires several essential components:

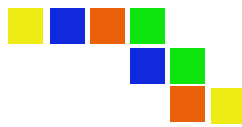
1.1 An Approved Platform (PA)

Invoices will be received exclusively via an Approved Platform. This is mandatory. Without a selected and activated platform, a company cannot receive invoices.

👉 Without an Approved Platform, a company cannot be addressed by its partners.

1.2 A Functional Routing Identifier

The company must:



- be correctly registered in the directory
- have a standardized identifier (e.g. SIREN + schemeID)
- be technically “addressable” by its suppliers

1.3 The Ability to Process Structured Formats

Invoices will be received in UBL or CII/Factor-X formats.

This requires:

- a compatible ERP
- or a PA ↔ ERP connector
- or at minimum a portal enabling data processing

1.4 Status Management

Each invoice will be associated with statuses (submitted, rejected, accepted, etc.).

The company must be able to:

- consult these statuses
- process rejections
- ensure internal traceability

👉 Receiving invoices therefore becomes a structured process fully embedded within the information system.

2. Issuance / E-Invoicing: A Legally Defined Scope

E-invoicing applies exclusively to invoices:

- issued between VAT-registered entities established in France
- for domestic B2B transactions located in France

Why only this scope?

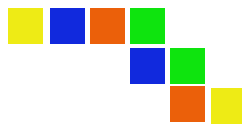
Because the reform primarily aims to secure and automate the collection of domestic VAT between French companies.

Within this framework:

- the invoice is transformed into a structured flow transmitted via an Approved Platform
- data is automatically extracted for control purposes
- a regulated lifecycle (statuses) is associated with each document

International transactions do not fall under e-invoicing because:

- they are not all subject to French VAT
- some involve reverse charge or exemptions



- invoicing rules may vary depending on territoriality

👉 E-invoicing is therefore strictly limited to domestic B2B France ↔ France transactions.

3. Issuance / E-Reporting: A Mandatory Complement

E-reporting aims to cover transactions not included in e-invoicing.

👉 There are no economic flows outside the regulatory framework: either the invoice goes through e-invoicing, or the data is transmitted via e-reporting.

It notably applies to:

- B2C sales (to individuals)
- international B2B transactions
- exports and intra-community supplies
- certain cases related to VAT chargeability

Two Categories Defined by the tax authorities:

3.1 Transaction e-reporting

This involves transmitting, via the Approved Platform, the tax data related to the transaction to the tax authorities.

Unlike e-invoicing, the invoice itself is not necessarily transmitted to the customer via the platform. However, the essential transaction data (net amount, VAT, rates, nature of the transaction, country, etc.) must be communicated to the tax authorities.

The company sends this data to its Approved Platform, which then transmits it to the tax authorities.

3.2 Payment e-reporting

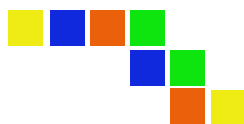
This applies mainly to companies where VAT becomes due:

- upon payment (common for services)
- or in the case of advance payments

In these situations, the tax authorities must be provided with:

- the payment date
- the amount received
- the corresponding VAT amount

👉 This is a critical point for service providers.



WHAT'S NEXT IN THE SERIES

The next article will address a key topic:

“How to choose and manage your Approved Platform within this new regulatory framework.”

KEY TAKEAWAYS — REGULATORY FRAMEWORK OVERVIEW

Type of Transaction	E-Invoicing (Structured Invoice via Platform)	E-Reporting (Transaction Data)	E-Reporting (Payment Data)	Regulatory Logic
B2B France (FR entities)	Yes	No (already covered)	Yes if VAT due on payment	Structured invoice covers tax data
B2C France	No	Yes	Yes if VAT due on payment	Invoice not transmitted, but tax data must be
International B2B (EU / export)	No	Yes	Yes if VAT due on payment	Outside e-invoicing scope but reporting required
Exempt / specific transactions	No	Yes (if within reporting scope)	Depending on case	Full coverage of economic flows

Why no transaction e-reporting in domestic B2B?

Because invoice data is already transmitted to the tax authorities via e-invoicing. Transaction e-reporting only applies to operations that do not go through e-invoicing.

What does “VAT due upon payment” mean?

Two cases exist:

- **VAT on accrual basis** → VAT is due upon invoice issuance → no specific payment reporting
- **VAT on cash basis** → VAT becomes due upon payment → payment data must be transmitted

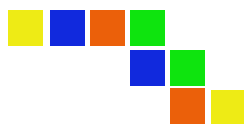
This distinction is critical for:

- services
- advance payments
- certain sector-specific activities

The reform is based on a simple principle:

either the invoice flows through the platform (e-invoicing), or the tax data is transmitted to the tax authorities (e-reporting).

There are no longer any economic flows outside the regulatory framework.



For official details on scope and specific cases, the tax authorities provide updated guidance: <https://www.impots.gouv.fr/professionnel/la-facturation-electronique-quest-ce-que-ca-change-pour-moi>

TECHNICAL SIDEBAR

1 Architecture and Flow Structure

Logical chain:

ERP / Business System → PA → tax authorities (DGFIP)

The internal system must:

- classify each transaction (domestic B2B / B2C / international)
- trigger the appropriate flow (Flow 2 or Flow 10)
- integrate status feedback (Flow 6)
- ensure traceability of transmissions

2 Cross-Flow Consistency

Flows are interdependent:

- Flow 2 (structured invoice)
- Flow 6 (lifecycle)
- Flow 10 (reporting data)

Constraints include:

- uniqueness of identifiers
- consistency between invoiced and reported amounts
- synchronization of issuance / chargeability / payment dates
- management of partial payments (VAT on cash basis)

Any discrepancy may lead to rejection, reporting inconsistencies, or VAT discrepancies.

3 Critical IT Requirements

- ability to manage rejections and re-issuance
- persistence of timestamps
- alignment between ERP ↔ accounting ↔ transmitted flows
- ability to adapt to evolving national specifications (profiles, rules, formats)

The reform introduces both a strong operational dependency on the Approved Platform and a requirement for continuous data consistency.