



## E-INVOICING

### HOW TO CHOOSE YOUR APPROVED PLATFORM (PA)? — A PRACTICAL GUIDE FOR COMPANIES

In our sector, making the right choice is essential: the PA will become the technical intermediary between your internal systems, your partners (suppliers, purchasing groups, networks), and the State.

Here are the key criteria for selecting a PA suited to your needs.

#### 1. Check compatibility with the reform formats

Your PA must support:

- CII/Factur-X
- UBL
- the ability to map your internal formats (EDIFACT, XML, or others) to the regulatory formats
- the handling of business-specific data related to your activity

If your invoicing flows include sector-specific business data:

👉 **Ensure that the PA correctly handles this business data**

The OPTOv36 invoicing standard is currently the only version that ensures full mapping with regulatory formats.

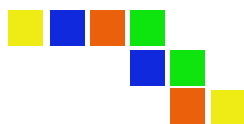
Your PA must also meet the **security requirements imposed by the State**, including: ISO 27001 or SecNumCloud certification, strong authentication (2FA), data encryption by default, hosting strictly located within the European Union. These criteria are mandatory for PA registration and ensure the compliance of your exchanges.

#### 2. Check the ability to map to State-required formats

Regardless of your internal format (EDIFACT, XML, or others):

- the PA must generate invoices compliant with regulatory formats (CII/Factur-X and UBL)
- it must ensure the quality of tax data transmitted to the PPF
- it must ensure the mapping between your business data and the regulatory core formats

👉 If you rely on the OPTO standard, this mapping is based on OPTOv36.



! Earlier versions (OPTOv33/34) do not cover all required data, which may result in information loss or rejections.

## 2.1 Ensure the PA understands the optical/audio sector

Transactions in our sector are highly specific:

- sector-specific business data (structured notably via the OPTO standard, outside the strict scope of the reform)
- specific volumes
- specific data typologies
- interactions between manufacturers, purchasing groups, networks, and stores
- highly heterogeneous internal processes

A generalist PA may lack context, leading to:

- misinterpretations
- rejections
- additional delays

👉 Normeyes can guide you toward specialized PAs already familiar with sector exchanges.

## 2.2 Key point — sector-specific business data

The reform regulates the tax data to be transmitted to the tax authorities, but it does not guarantee the preservation of all business data required for your operations.

Some critical information:

- may not be included in regulatory flows
- or may be structured differently depending on formats

👉 Compliance with State formats does not guarantee the preservation of this data in your exchanges.

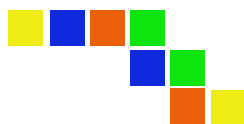
You must validate with your PA:

- which business data is retained
- how it is returned to the recipient
- whether it remains usable in your systems

👉 If you use the OPTO standard, OPTOv36 enables this structuring . But its correct implementation must be verified.

## 3. Check electronic addressing management

One of the most critical technical responsibilities of a PA is managing your electronic addresses used for routing invoices and statuses. Two addresses must be controlled: C4 address (invoice reception) and C1 address (status reception).



These addresses rely on standardized identifiers (schemeID, e.g. 0225:SIREN) and must be properly registered in the PPF directory and, where applicable, in PEPPOL.

A reliable PA must:

- ensure proper routing of invoices and statuses
- manage address changes when switching PAs
- provide, if necessary, a PA-managed address to ensure continuity of exchanges
- prevent any loss of statuses during provider changes (a frequent issue when addressing is not properly configured)

This is a critical point: poor management of C1/C4 addresses leads to lost invoices, missing statuses, and reconciliation difficulties.

#### 4. Review key functionalities of a good PA

**Reminder:** only the PA is authorized to transmit invoices, tax data, and regulatory statuses (submitted, rejected, refused, paid) to the administration. Your choice therefore directly impacts your entire invoicing lifecycle.

**Key features include:**

- status tracking (submitted, rejected, accepted...)
- rejection management and correction workflows
- dashboards and alerts
- export/API for ERP integration
- legal archiving
- responsive technical support
- pre-production testing
- multi-format management (internal + regulatory, including business data where applicable)

The PA must also **handle all e-reporting requirements** (transactions and payments), in line with DGFIP frequencies and formats. Some platforms only handle e-invoicing: ensure yours can produce aggregated B2C data, produce detailed international B2B data, and manage payment reporting based on the “paid” status.

#### ● **Key point : GDPR compliance – particularly where your flows may contain patient data**

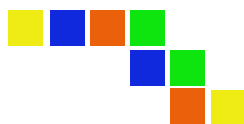
In our sector, some invoices or attachments may still, in exceptional cases, contain personal data or **even information that could qualify as health data.**

Although this should no longer occur, as long as it remains possible, you must ensure that your PA:

- strictly complies with GDPR (General Data Protection Regulation)
- guarantees data security, confidentiality, and location
- relies, where necessary, on an **HDS-certified hosting provider** (Health Data Hosting/Hébergeur de Données de Santé)<sup>1</sup>

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<sup>1</sup> For more information on HDS certification, see the official website: <https://esante.gouv.fr/produits-services/hds>



☞ Choosing an HDS-certified PA is not mandatory, *unless your flows still contain health data*. In that case, it becomes a strict requirement.

▪ **Practical recommendation:**

Check with your PA:

1. Whether its infrastructure is GDPR compliant
2. Whether it offers HDS hosting (or not)
3. Which security mechanisms are implemented (encryption, logging, segregation...)

This helps mitigate the risk of non-compliance and potential exposure of sensitive data.

## 5. Clarify pricing

Before selecting a PA, review:

- setup fees
- cost per invoice
- optional services (API, archiving, connectors)
- testing costs
- conversion costs related to OPTO usage

Always compare based on your actual volumes, not unit pricing.

## 6. Understand a key point: a PA is not a permanent choice

Many companies believe that choosing a PA is irreversible. It is not.

▪ **You can switch PAs**

At any time, you can migrate to another PA.

The PA you leave is required **to ensure service continuity** until the transition is complete.

☞ **Switching PAs does not interrupt your exchanges.**

▪ **You can use multiple PAs in parallel**

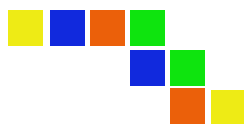
The reform does not impose any limitation:

- one PA for certain invoice types
- another for specific partners
- or complementary use depending on internal tools

☞ This can be particularly useful for multi-site, multi-brand, or multi-ERP organizations.

## 7. Test before committing

A reliable PA must allow testing:



- mandatory format testing
- reception testing
- ERP integration testing
- conversion testing into regulatory formats
- business data handling testing (especially with OPTOv36)
- real invoice flow testing

A PA that refuses testing should be avoided.

## 8. Conclusion

Choosing your PA is not just a regulatory obligation — it is an opportunity to: secure your flows, modernize your systems and harmonize your exchanges.

But as of May 2026, the priority is no longer understanding the reform, it is **taking action**.

At this stage, you should:

- have identified your internal constraints
- be in the process of selecting or already engaged with a PA
- have planned your testing phases

👉 The coming months will be decisive: testing and configuration will determine your production readiness for September.

**Anticipate, test, secure your setup: this is where everything happens.**

The list of Approved Platforms published by the tax authorities is available at the following link: <https://www.impots.gouv.fr/je-consulte-la-liste-des-plateformes-agreees>

Do not hesitate to contact us if you would like support in your decision-making process.

## NEXT ARTICLE

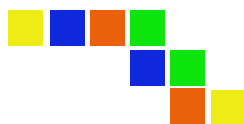
« **Pre-summer checklist: are you ready?** »

Take stock before the summer break.

## KEY TAKEAWAYS — CHOOSING YOUR APPROVED PLATFORM

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- The PA will be your **mandatory entry point** for e-invoicing
- It must support CII/Factor-X and UBL, and **ensure proper mapping between your business data and regulatory formats** (via OPTOv36)
- Generalist PAs may struggle with sector-specific flows: prioritize those already familiar with your industry
- OPTOv33/34 are no longer sufficient → **migration to OPTOv36 is essential**



- **Check key functionalities:** status tracking, rejection management, API integration, archiving, and support
- If your flows may still contain personal data, ensure **GDPR compliance** and, where necessary, **HDS-certified hosting**

## TECHNICAL SIDEBAR

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- A registered PA must comply with DGFIP **technical requirements:** ISO 27001 or SecNumCloud certification, strong authentication (2FA), data hosting strictly within the EU, encryption both in transit and at rest, and full traceability of exchanges.
  - **Electronic addressing** relies on structured identifiers (schemeID:ID), for example 0225:SIREN\_123456789 for a SIREN-based identifier. The C4 address identifies the recipient for invoice reception, while the C1 address identifies the issuer for status feedback (submitted, rejected, refused, paid). The PA must manage the registration of these addresses in the PPF/PEPPOL directories and ensure continuity in case of migration – otherwise, statuses may continue to be sent to the previous PA for 6 to 12 months.
  - The PA must **fully support e-reporting:** aggregated B2C data, detailed international B2B data, and payment reporting based on the “paid” status, in strict compliance with DGFIP reporting frequencies.
  - The PA must ensure proper mapping between your business data and regulatory formats (CII/Factor-X, UBL), regardless of your internal format. Only **a structure compliant with OPTov36** guarantees full correspondence between sector-specific business data and EN16931-compliant formats. Earlier versions may lead to rejections or incomplete conversions.
  - Before selecting a PA, **testing is essential:** XSD validation, rejection handling, status feedback integration into the ERP, C1/C4 addressing, OPTov36-to-XML conversion, and e-reporting transmission.
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