E-INVOICING

PRE-SUMMER CHECKLIST: ARE YOU READY FOR SEPTEMBER 2026?

The September 1, 2026 deadline is approaching: all VAT-registered companies will be required to receive electronic invoices in CII/Factur-X or UBL formats through an Approved Platform (PA).

At this stage, the challenge is no longer to understand the reform but to secure its operational implementation.

The coming months will mainly be devoted to testing, configuration, and adjustments with your partners and your PA.

Before the summer break, here is a simple and practical checklist to ensure that you are genuinely ready. If some of these points have not yet been addressed, the summer period is the ideal time to finalize them with confidence.

In practice, the first difficulties encountered during pilot projects rarely concern the formats themselves. They are more often related to data quality, flow organization, partner testing, and the selection of exchange tools.

This checklist is specifically designed to help secure these areas before the summer.

1. Have you selected your Approved Platform (PA)?

If not, this is your highest priority.

At a minimum, you should have:

- identified a PA
- verified its ability to handle your business data and sector-specific requirements
- obtained confirmation of its ability to manage format conversions
- clarified GDPR requirements (and HDS requirements where applicable)

👉 Beyond the technical aspects, ensure that your PA understands the specific characteristics of your business and is able to support you with business-related questions, testing activities, and the management of special cases.

2. Have you reviewed your PA's pricing conditions?

Before making your choice, verify:

- setup fees
- cost per invoice
- optional services (API, archiving, connectors)
- testing costs
- charges related to conversions into your internal formats (EDIFACT, XML, or others)

Always compare offers based on your actual volumes rather than the advertised unit price.

3. Have you verified your electronic addressing setup (directory / reception address)?

👉 Ensure that your company has a properly registered addressing identifier through your PA (for example, 0225:SIREN), so that your partners can correctly route invoices and statuses without errors.

4. Have you checked the compatibility of your ERP or business software?

Verify with your software provider:

- the ability to import invoices received in CII, Factur-X, and UBL formats
- the management of statuses transmitted by the PA
- the ability to export certain information for internal controls
- alignment with specific accounting requirements (VAT, mandatory information, etc.)
- the quality and completeness of data (SIREN, customer identifiers, product references, VAT information, addresses, etc.) required for both issuing and receiving invoices

Data quality is becoming a key success factor: rejections will most often be caused by missing or inconsistent information rather than technical issues.

5. Have you carried out reception tests?

This is an essential step.

You should have tested:

- the reception of Factur-X, CII, and UBL invoices (depending on your partners)
- the proper retrieval of statuses (submitted, rejected, refused, paid, where applicable)
- storage and archiving

Testing should also be performed with a real supplier, a central organization, or a pilot customer, and should include the complete routing process: invoice plus associated status(es) (submitted, received, possible rejection) in order to test exchanges under production-like conditions.

👉 The objective is not merely to verify that a file is compliant, but to ensure that the entire process functions correctly between all parties involved.

6. Are your suppliers ready?

Your readiness also depends on that of your partners.

Points to verify:

- Have your critical suppliers selected their PA?
- Will they issue compliant invoices?
- Have you identified suppliers that may be behind schedule?
- Have you identified partners with specific invoicing processes (central organizations, multi-site organizations, foreign suppliers, multi-activity companies, etc.)?

👉 A supplier that is not ready may disrupt or degrade your invoicing flows from September onward.

👉 A brief internal communication or a simple email can eliminate a large proportion of these risks.

7. Have you identified flows that may contain personal data?

Even though such information should no longer appear on invoices:

- some flows still contain identifying information
- a few rare cases may include sensitive information (for example, overly detailed descriptions).

If this applies to you:

➡️ verify that your PA is GDPR compliant
➡️ verify that it can rely on an HDS-certified hosting provider if necessary

In principle, electronic invoices should not contain any health-related data. However, certain historical practices (comments, overly detailed descriptions) may create a risk. It is important to identify these situations before September 2026.

8. Do you know how to handle an invoice rejection?

Your PA should provide:

- a clear status
- the reason for the rejection
- the action expected
- guidance for correcting the issue

Anticipating this point helps avoid end-of-month disruptions.

9. Have you informed your teams?

The teams most concerned are:

- accounting
- sales administration
- IT
- store or network managers

They should understand:

- what changes from September onward
- how to read an electronic invoice
- how to interpret statuses
- how to contact the PA when needed

A short internal meeting is often sufficient.

10. Have you identified special cases before the summer?

The reform standardizes invoice exchanges, but it does not standardize companies' internal organization.

Multiple processes, multiple reception addresses, or multiple PAs may coexist depending on your needs.

Certain specific situations may require dedicated adjustments with your PA or your partners:

- DROM-COM
- foreign suppliers
- central organizations
- multi-establishment organizations
- mixed product-and-service activities
- multi-PA or multi-channel organizations

👉 These situations should ideally be identified and tested before the summer in order to avoid disruptions during production deployment.

NEXT ARTICLE (JULY–AUGUST SPECIAL EDITION)

« What Happens from September 1, 2026? »

A clear explanation of statuses, rejections, VAT reporting, and the first months of the transition.

IN SUMMARY — BE READY!

Before summer 2026, you should have:

- ✔ selected your PA
- ✔ verified that your PA meets your business requirements
- ✔ validated OPTOv36 (if you are using EDIFACT)
- ✔ verified the quality of your data (SIREN, customer master data, VAT information, etc.)
- ✔ completed end-to-end testing including statuses
- ✔ tested at least one real-life flow with a partner
- ✔ informed your suppliers and partners
- ✔ identified special cases and sensitive flows
- ✔ prepared your teams

👉 If several of these points have not yet been addressed, the summer period should be used to finalize the remaining configurations before the first September deadlines.

Otherwise, there is no need to worry: there is still time, but the coming months will be decisive.

TECHNICAL SIDEBAR

- Validate formats in a test environment (XSD validation / EN16931 rules) and track rejection scenarios.
- Test complete routing through the PA: invoice, statuses, and ERP integration (APIs / connectors).
- Test a real-life flow (supplier, central organization, or pilot customer) incorporating OPTOv36 business data, the associated business rules, and e-reporting where applicable.
- Verify consistency between ERP data, data transmitted to the PA, and returned statuses.
- Anticipate multi-PA, multi-SIREN, or multi-activity architectures before production deployment.
- Identify any blocking issues before the September 2026 production phases.