E-INVOICING

SEPTEMBER 1, 2026: WHAT REALLY CHANGES (AND WHAT DOES NOT)

September 1, 2026 marks a key milestone in the e-invoicing reform.

On that date, all VAT-registered companies will be required to be capable of receiving electronic invoices through an Approved Platform (PA), in CII/Factur-X or UBL formats.

But what will actually happen?
Should companies expect an immediate disruption or a transition period?
Here is a clear explanation to help you approach the autumn transition with confidence.

1. What becomes mandatory on September 1, 2026

From that date, all companies must:

- receive compliant electronic invoices
- through an Approved Platform (PA)
- in CII/Factur-X or UBL formats

This means in particular:

- Simple PDF invoices are not compliant electronic invoices and will gradually need to be replaced by structured formats exchanged through a PA.
- Suppliers will be required to transmit invoices through their PA.
- Your PA will become the sole technical intermediary for incoming invoices.
- Invoice reception relies on the directory system: your company must be properly addressable (SIREN / reception address) so that your partners can route invoices correctly.

For large companies and mid-sized enterprises (ETIs), September 1 also marks the beginning of the obligation to issue electronic invoices.

The reform also includes e-reporting (transactions and payments), which complements e-invoicing for certain operations, particularly transactions involving private individuals or business customers located outside France.

2. What does NOT change immediately

It is important to emphasize that:

- There is no “big bang”: your business activities continue as normal.
- You may continue to produce invoices in EDIFACT format through OPTOv36, provided that your PA performs the required conversion.
- Partners that are behind schedule do not block the entire system: you may simply experience more rejections, delays, or corrections during the initial period.
- You will not be “cut off from the world” if everything is not perfectly finalized on September 1.

👉 The objective of this first phase is invoice reception, not invoice issuance for the majority of companies.

3. What you will see in your day-to-day operations

From September onward, you will begin to see:

- A new way of receiving invoices

You will no longer receive invoices solely as PDF files sent by email.

Invoices will be routed through Approved Platforms and exchanged as structured data, potentially converted by your PA to fit your internal systems.

- New statuses

Beyond the formats themselves, one of the main changes will be the introduction of a genuine invoice lifecycle monitoring process.

Each invoice may be associated with different statuses allowing its processing, possible rejection, acceptance, or payment to be tracked.

Your PA or ERP system will need to provide these statuses to you.

These statuses are part of the electronic invoice lifecycle and will make it possible to monitor the progression of an invoice from issuance through to payment.

- Possible rejections

Especially at the beginning, rejections are likely to be relatively common:

- data errors
- VAT inconsistencies
- incorrect structure
- discrepancies between the invoice and the tax data

And what about e-reporting?

E-reporting concerns transactions that do not fall within domestic B2B electronic invoicing, including: sales to private individuals, international transactions, certain specific services and operations...

The data will be transmitted to the tax authorities through your PA according to reporting frequencies specified by regulation.

For most companies, however, the main challenge in September 2026 remains the proper reception of electronic invoices and the management of the new statuses.

4. The most common mistakes at the start of the reform

These are the most common issues identified during testing phases and from feedback gathered in countries that have already implemented e-invoicing:

- incorrect SIREN/SIRET declarations
- VAT errors
- inappropriate product codes
- poorly structured invoices
- outdated OPTO versions (OPTOv33/34 instead of OPTOv36)
- PDF files still being sent out of habit

👉 The vast majority of these issues are resolved within a few weeks.
👉 The key is to be prepared to identify them, correct them, and reissue the affected invoices.

5. How can you prepare for a stress-free autumn?

A few simple actions:

- ensure that your PA is fully operational
- continue testing throughout the summer if necessary
- verify that your teams (Sales Administration, Accounting, Stores) understand how statuses work
- inform your key suppliers
- verify that you can properly receive CII/Factur-X and UBL formats, even during holiday periods
- ensure that format conversions and data mappings comply with OPTOv36 and have been properly validated with your PA

6. Reminder: no obligation for SMEs, including micro-enterprises, to issue invoices before 2027

Many companies mistakenly believe that they will be required **to issue** electronic invoices from September 2026. **This is not the case.**

👉 Mandatory issuance for SMEs, including micro-enterprises, begins in September 2027.

You therefore still have time to prepare for this stage.

7. Conclusion

September 1, 2026 is not a disruption, but a starting point.

Your ability to receive electronic invoices simply marks the beginning of a new way of exchanging data that is more reliable, more automated, and more harmonized.

With an operational PA, a compatible ERP system, and a few successful tests, you can approach this transition with confidence.

NEXT ARTICLE

“The First Months of E-Invoicing: What Should You Monitor?”

KEY TAKEAWAYS — WHAT CHANGES

- All VAT-registered companies must be able to receive electronic invoices through an Approved Platform (PA).
- The compliant formats are CII/Factur-X and UBL (a PDF alone is no longer compliant).
- Large companies and mid-sized enterprises (ETIs) must issue electronic invoices from September 2026.
- SMEs, including micro-enterprises, have no obligation to issue electronic invoices before September 2027.
- The first months will introduce statuses, rejections, and new formats into invoice flows.
- There is no “big bang”: exchanges continue, and the transition is gradual.

TECHNICAL SIDEBAR

- “Compliant reception” means: transmission through a PA + CII/Factur-X/UBL format + status feedback within the ERP. Verify that the PA-to-ERP connector correctly processes statuses (submitted, rejected, refused) and associated errors.
- Most post-launch incidents will involve technical rejections (XSD validation / EN16931 rules) or VAT inconsistencies. Establish rejection monitoring procedures and a correction/reissuance workflow (who does what, and within what timeframe?).
- Routing depends on electronic addressing (directory / reception address). Test that a real supplier can send you an invoice and that your information system correctly receives both the invoice and the associated statuses.
- If your exchanges rely on formats specific to your business activity, ensure that conversions to regulatory formats have been validated on real-life flows before September 1.