



E-INVOICING

THE FIRST MONTHS OF E-INVOICING: WHAT SHOULD YOU MONITOR?

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

This first stage of the reform is being rolled out progressively and, as in all countries that have already introduced mandatory e-invoicing, the first few months are often a period of ramp-up, adjustments, and sometimes a few surprises.

Here are the key points to monitor to navigate this transition period with confidence.

1. The new invoice formats: Factur-X, UBL, CII

During the first few months, it is normal to see a mix of formats:

- Factur-X = readable PDF + structured XML
- UBL may be used by some European partners or highly structured organizations
- CII may be used by manufacturers or large groups

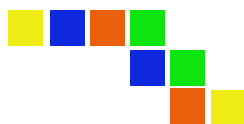
Points to check:

- the file is correctly recognized by your PA or ERP
- the readable part of the Factur-X invoice is displayed correctly
- key fields (total amount incl. VAT, VAT, identifiers, etc.) are imported correctly
- the invoice is matched to the correct supplier

👉 **Tip:** pay particular attention to the automatic processing of the XML file — errors often result from incomplete configuration.

2. Statuses: one of the most important elements to master

Until now, an invoice was often perceived simply as a document that was sent and then paid.



With e-invoicing, it becomes a document that is tracked throughout its lifecycle. Each important step generates a status that indicates the invoice's progress and, where necessary, allows action to be taken quickly.

Under the reform, the invoice lifecycle is based on several statuses. Four of them are mandatory and must be transmitted to the tax authorities: Submitted, Rejected, Refused and, where applicable, Payment Collected.

Status	Meaning	Action
Submitted	The invoice has been transmitted into the e-invoicing system	None
Rejected	A technical or regulatory check has failed	Correct and reissue
Refused	The recipient disputes the invoice	Review the reason for refusal
Payment Collected	Payment has been received (where applicable)	Check the associated follow-up

⚠ **Important: these four mandatory statuses do not, on their own, represent the entire invoice lifecycle.** Other optional or recommended statuses may be exchanged to provide more detailed monitoring of invoice processing. Your PA or ERP may also display additional statuses specific to the way it operates.

These additional statuses facilitate operational monitoring, but they are not all required to be transmitted to the tax authorities.

You may therefore encounter statuses such as:

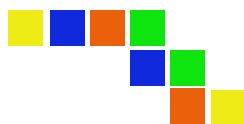
- received
- being processed
- being validated
- approved
- scheduled for payment
- paid

These facilitate the management of internal processes, but their meaning may vary depending on the tools used.

What to monitor during the first few months:

- "rejected" invoices that are not reported back to the ERP (status visible on the PA but not automatically integrated)
- rejections related to VAT or SIRET errors
- invoices stuck at an intermediate status
- any discrepancies between the statuses visible on the PA and those reported in your ERP

👉 **Recommendation:** set up an internal routine (daily or weekly) to monitor statuses during the first few months.



3. Rejections: common at first, normal... but they need to be addressed quickly

During the first few weeks, rejections are common because:

- some suppliers are still using incomplete formats
- configurations and mappings between the different systems may still require adjustments
- invoicing data may contain inconsistencies detected during regulatory checks

The most common errors include:

- VAT inconsistencies (rates, amounts)
- structural errors (non-compliant format)
- missing information (address, mandatory information, etc.)
- incorrect recipient identifier in the invoice (incorrect SIREN/SIRET)
- addressing not operational in the directory (reception address not activated / PA information not up to date): the invoice may be incorrectly routed or may not reach the correct company

👉 **Objective:** report errors to suppliers within 48 hours to avoid a "snowball effect" at the end of the month.

4. Pay attention to the handling of business data

The core formats (CII/Factur-X and UBL) meet the requirements of the reform, but the business data specific to our sector still needs to be correctly positioned within these formats.

The OPTOV36 data dictionary identifies this data and defines how it maps to the core formats.

Points to watch:

- check that your PA and your tools correctly handle the data defined in OPTOV36
- ensure that this data is correctly positioned in the format used (CII/Factur-X or UBL)
- check that it is correctly delivered to the recipient and remains usable in their systems

👉 **Action:** use real-life flows to test the correct transmission of the business data defined in OPTOV36.

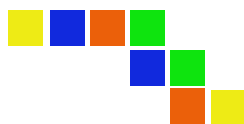
5. Check that your ERP correctly interprets the data

During the first few months, it is common to encounter:

- import errors
- incorrectly mapped fields
- incomplete data (e.g. purchase order numbers, discounts, additional charges)
- difficulties displaying the readable part of a Factur-X invoice

Key points to check:

- correct reading of amounts (excl. VAT / VAT / incl. VAT)
- automatic matching with internal purchase orders
- accounting integration



- archiving

👉 **Recommendation:** carry out a few random manual checks every week.

6. Suppliers not yet issuing electronic invoices: a point to anticipate

Not all of your suppliers will necessarily be able to issue electronic invoices from September 1.

Common issues include:

- invoices still being sent as PDFs (non-compliant under the reform for large companies)
- EDIFACT invoices using an older version
- format errors

This does not necessarily disrupt your entire business, but it may lead to rejections, delays, or additional manual processing. Your PA will perform the necessary checks and route compliant flows.

👉 **Recommendation:** communicate your minimum requirements regarding formats and the handling of the business data defined in OPTOv36 to your key partners.

7. Conclusion

The first few months of e-invoicing are a period of observation and adjustment.

It is normal to encounter:

- rejections
- unexpected statuses
- occasional errors
- suppliers not yet issuing electronic invoices

The main change during these first few months will often be less about invoice formats themselves than about discovering the invoice lifecycle and the associated monitoring.

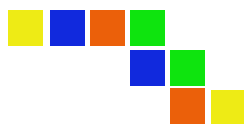
The key is to:

- monitor statuses
- address rejections
- communicate with your partners
- check proper integration into the ERP
- check that the business data defined in OPTOv36 is correctly transmitted and delivered

With experience and the adjustments made over the first few weeks, flows should gradually stabilize.

NEXT ARTICLE

"Electronic Invoices: Receiving Them Is Done. Now, How Should You Store Them?"



KEY TAKEAWAYS — INITIAL FEEDBACK FROM THE FIELD

- New formats are appearing: Factur-X, UBL, CII
- Understand the invoice lifecycle and monitor the associated statuses (Submitted, Rejected, Refused, Payment Collected, etc.)
- Rejections are common at first: address them quickly
- Check ERP integration (amounts, VAT, mappings)
- Not all suppliers will necessarily be issuing electronic invoices from September onward
- The transition is gradual: flows will stabilize as adjustments are made

TECHNICAL SIDEBAR

- **Most initial incidents are technical rejections:** XSD validation + EN16931 rules (VAT, totals, addresses, identifiers). Set up rejection monitoring and a "correction → reissuance" workflow.
- **Check PA → ERP integration: statuses** (Submitted / Rejected / Refused) must be correctly reported and matched to the corresponding invoices (a common issue is a status that is visible on the PA but not integrated into the ERP).
- **Identification/addressing is a critical point:** SIREN/SIRET errors or an out-of-date directory/reception address may result in an invoice being incorrectly routed or not received (particularly after switching PAs).
- **For sector-specific business data, refer to the OPTov36 data dictionary:** check that the data is correctly positioned within the core formats (CII/Factur-X or UBL), and use real-life flows to test its transmission and delivery.